

Charity Registration No. 1136677

Company Registration No. 07083844 (England and Wales)

**WEST MERCIA RAPE AND SEXUAL ABUSE SUPPORT CENTRE
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020**

WEST MERCIA RAPE AND SEXUAL ABUSE SUPPORT CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	E D Needham J Griffiths A Khan D Whitfield Dr. R. Jones	(Appointed 2 September 2019)
Chief Executive	J Anderson	
Charity number	1136677	
Company number	07083844	
Principal address	PO Box 240 Worcester WR1 2LF	
Registered office	Granta Lodge 71 Graham Road Malvern Worcestershire WR14 2JS	
Auditor	The Richards Sandy Partnership Ltd Thorneloe House 25 Barbourne Road Worcester WR1 1RU	
Bankers	Lloyds Bank plc 4 The Cross Worcester WR1 3PY	

WEST MERCIA RAPE AND SEXUAL ABUSE SUPPORT CENTRE

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WEST MERCIA RAPE AND SEXUAL ABUSE SUPPORT CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2020

The Trustees present their report and accounts for the year ended 31 March 2020.

The Trustees' report satisfies the requirements of a directors' report as required by Company Law.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charitable company's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The objects are to relieve sickness and distress of anyone who has suffered sexual assault. The charity has both a strategic plan and a comprehensive business plan which clearly sets out its goals and objectives for the future. These are, to develop the range and accessibility of our services, to ensure the future sustainability of the organisation and to raise awareness about the impact of rape and sexual abuse.

The aim of the charity is to provide a free, confidential and non-judgemental service for anyone in Worcestershire, Herefordshire and West Mercia, who have experienced any form of rape or sexual abuse at any time in their lives.

The Trustee Board have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

WEST MERCIA RAPE AND SEXUAL ABUSE SUPPORT CENTRE

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2020

Achievements and performance

WMRSASC has once again continued to grow and develop services for survivors over the past twelve months in response to rising referral rates and demand for services.

Values

The organisation has decided upon a set of values which guides all decision making and planning these are:

Integrity

We are ethical and respectful at all times, inspiring trust from our clients and each other, consistently delivering our commitments by standing our ground and challenging inappropriate behaviour and injustice.

Empowerment

We take responsibility for our own actions, supporting others to do the same by developing our own skills and abilities and fostering the same sense of self-care and self-worth in our clients and each other.

Accountability

We are accountable in our own decision making processes for continual improvements in the services we offer. We collaborate with partners and listen to the voice of our service users to ensure that we offer the best service we can.

Decision Making Principles

We balance the needs of the client, the team and the organisation in every decision we make in order to provide the best service we can for survivors.

WMRSASC has an overarching vision to ensure that 'all survivors of sexual violence receive the support they need, when they need it, for as long as they need it'.

Our strategic plan (2019 – 24) encompasses five main objectives:

Prevent

Through the development and provision of education, raising awareness and providing specialist support, we will work to prevent and eliminate sexual violence by educating about healthy and respectful relationships, awareness of the impacts of sexual violence and early identifications of harmful sexual behaviours.

Cope

When a survivor discloses sexual violence, we will provide practical and emotional support to cope with the immediate aftermath of the disclosure through provision of advocacy services, support and guidance, to ensure survivors are empowered to make informed choices and decisions.

Recover

Sexual violence in any form is destructive and can impact on development, welfare and well-being of clients throughout their life. WMRSASC will work alongside clients to provide the therapeutic support they need to move from surviving to thriving. By providing therapeutic support services including: counselling, play therapy and group work to effectively address the legacy of abuse.

Growth

We see the demand for our services increasing year on year. WMRSASC is committed to developing services to respond effectively to changes and trends in sexual violence and abuse. Our service provision will continue to adapt to meet the changing need, with our focus on the development of Purple Leaf services, which complements our existing provision and diversifies our funding base.

Sustainability

WMRSASC provided high quality specialist sexual violence services. We are committed to ensuring that we remain able to provide these much-needed services to survivors. This priority focuses not only on financial sustainability and stability but also encompasses the need to ensure that our staff and volunteers are effectively supported to maintain a healthy work life balance and to mitigate the impact of vicarious trauma associated with this area of work.

All services are provided by sexual violence specialists, staff and volunteers, who deliver a sustainable service supported by effective management processes.

WEST MERCIA RAPE AND SEXUAL ABUSE SUPPORT CENTRE

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2020

The core principles of Prevent, Cope and Recover, align directly to the major work strands for the centre. Prevent encompasses the educational and awareness raising work, Cope aligns to the work of the Independent Sexual Advisors (ISVA) and advocacy team and Recover focuses upon therapeutic counselling support. Growth and Sustainability represent the need to be responsive to demand and develop further services to ensure that clients continue to receive the best service possible and that we are able to continue to provide services in an increasingly difficult financial climate.

Financial review

There was a surplus for the year of £222,669 (2019 £228,708). The total reserves at the year end were £915,683, (2019 £693,014). With unrestricted funds totalling £342,253 (2019 £264,392), designated funds £219,614 (2019 £219,614) and restricted funds of £353,816 (2019 £209,008). The funds are adequate and available to fulfil the obligations of the organisation.

It is the policy of the charitable company that unrestricted funds which have not been designated for a specific use should be maintained at a minimum of four month's expenditure. The Trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charitable company's current activities while consideration is given to ways in which additional funds may be raised.

Unrestricted funds at £342,253 is below the preferred level as set out by the reserves policy.

This funding has been used to underpin additional resource within the organisation to cope with the increasing demand for services. Whilst it is not possible to fund raise directly for reserves, it is hoped that the increased income of our specialist sexual violence training from Purple Leaf will meet this gap.

The main funder of services continues to be the West Mercia Police and Crime Commissioner John Campion. We are grateful for his support and commitment to providing services to survivors and we work closely with the Office of the PCC.

The Trustees has assessed the major risks to which the charitable company is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

WEST MERCIA RAPE AND SEXUAL ABUSE SUPPORT CENTRE

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2020

Structure, governance and management

The charitable company (charity number 1136677 and Company number 07083844) is a company limited by guarantee incorporated 23rd November 2009. The charity is governed by a management committee who are directors and trustees under its memorandum and articles.

Worcestershire and Herefordshire Rape and Sexual Abuse Support Centres are active divisions of West Mercia Rape and Sexual Abuse Support Centre. Purple Leaf is a trading division of West Mercia Rape and Sexual Abuse Support Centre.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

E D Needham

J Griffiths

A Khan

J McCann

(Resigned 27 November 2019)

D Whitfield

Dr. R. Jones

(Appointed 2 September 2019)

The Trustee Board will consist of no less than three and no more than eight members. Three Office Bearers (Chairperson, Treasurer, and Secretary) will be elected from the Trustees.

The election of the Trustees will take place at the West Mercia Rape and Sexual Abuse Support Centre Annual General Meeting.

Nominations of candidates for election as Trustees must be received in writing at the registered office of West Mercia Rape and Sexual Abuse Support Centre seven days prior to the AGM at which elections will take place. Nominations must be signed by one West Mercia Rape and Sexual Abuse Support Centre member and must be accompanied by the written consent of the candidate.

Nominations will be moved and seconded by any member of the organisation.

Casual vacancies on the Board will occur where the position of Trustee becomes vacant or where insufficient nominations for Trustee positions are received at an AGM. Where a casual vacancy occurs, the Trustees may appoint a Member to fill the vacancy until the next AGM.

Where all Trustee positions become vacant, General Members of West Mercia Rape and Sexual Abuse Support Centre may call a Special General Meeting to elect a new Trustee Board, in accordance with processes stipulated in the Memorandum and Articles.

WEST MERCIA RAPE AND SEXUAL ABUSE SUPPORT CENTRE

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2020

New Trustees will be provided with induction material on confirmation of their appointment. Induction material will include:

- a. West Mercia Rape and Sexual Abuse Support Centre's Worker Handbook (inclusive of Policies and Procedures)
- b. West Mercia Rape and Sexual Abuse Support Centre's Memorandum and Articles
- c. Any other documentation deemed relevant by the Board

A meeting between a new Trustee and the Chairperson will be organised to provide the new member with orientation and relevant information about the Committee and the organisation.

To assist Board members in the conduct of their duties, all information resources of West Mercia Rape and Sexual Abuse Support Centre will be made available and may be accessed on request.

The Trustees holds the ultimate legal and managerial responsibility for West Mercia Rape and Sexual Abuse Support Centre and recognise the importance of maintaining an effective and active Board. As such, clarity in the roles and responsibilities of Board Members is essential.

None of the Trustees have any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The Board has overall responsibility for ensuring that the charity is operating efficiently and effectively, its assets are safeguarded against unauthorised use or disposition, proper records are maintained and that financial information used within the charity or for publication is reliable and that the charity complies with relevant laws and regulations.

Remuneration of key management personnel is currently agreed (or has historically been agreed) by negotiation with the Trustees. This process is currently under review.

Related parties are as defined in the note to the financial statements. A register of Trustees' interests is maintained and declarations of interest are made at the commencement of Board meetings.

The impact of Covid-19 on WMRSASC

From 23rd March 2020, WMRSASC followed lockdown restrictions in line with guidance from Central Government. Processes, policies, ICT and insurances were adapted to support the move to home working and the new methods of working with clients. We are, as yet, unclear as to how this will impact upon current streams but we are in regular contact with major funders and providing regular updates on service delivery, the impact upon outcomes and financial implications. To date, all funders appear to be supportive and we are hopeful that this will continue. WMRSASC has been successful in obtaining Covid-19 contingency funding for the provision of some homework equipment and to support and update online technologies.

Fundraising

The charity does not conduct any fundraising campaigns, nor does it actively seek to raise funds through targeted fundraising by other parties. A Just Giving page is maintained and donations are received from members of the public who give voluntarily, and also through collection boxes placed in the local area.

Auditor

The Richards Sandy Partnership Ltd were appointed as auditor to the charitable company and a resolution proposing that they be re-appointed will be put at a General Meeting.

WEST MERCIA RAPE AND SEXUAL ABUSE SUPPORT CENTRE

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2020

Disclosure of information to auditor

Each of the Trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

The Trustees' report was approved by the Board of Trustees.

E D Needham

Trustee

Dated: 16 October 2020

WEST MERCIA RAPE AND SEXUAL ABUSE SUPPORT CENTRE

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2020

The Trustees, who are also the directors of West Mercia Rape and Sexual Abuse Support Centre for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

WEST MERCIA RAPE AND SEXUAL ABUSE SUPPORT CENTRE

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF WEST MERCIA RAPE AND SEXUAL ABUSE SUPPORT CENTRE

Opinion

We have audited the financial statements of West Mercia Rape and Sexual Abuse Support Centre (the 'charitable company') for the year ended 31 March 2020 which comprise, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2020 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

WEST MERCIA RAPE AND SEXUAL ABUSE SUPPORT CENTRE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF WEST MERCIA RAPE AND SEXUAL ABUSE SUPPORT CENTRE

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the Trustees' Report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the Trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the Trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a strategic report.

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the charitable company for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

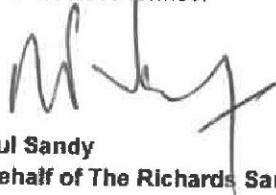
WEST MERCIA RAPE AND SEXUAL ABUSE SUPPORT CENTRE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF WEST MERCIA RAPE AND SEXUAL ABUSE SUPPORT CENTRE

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Nicholas Paul Sandy
for and on behalf of The Richards Sandy Partnership Ltd

16 October 2020
Thorneloe House
25 Barbourne Road
Worcester
WR1 1RU

WEST MERCIA RAPE AND SEXUAL ABUSE SUPPORT CENTRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2020

Current financial year						
		Unrestricted funds general 2020 £	Unrestricted funds designated 2020 £	Restricted funds 2020 £	Total 2020 £	Total 2019 £
	Notes					
Income from:						
Donations and legacies	3	27,220	-	4,655	31,875	32,393
Charitable activities	4	5,679	-	2,306,631	2,312,310	2,102,731
Investments	5	168	-	-	168	146
Total income		33,067	-	2,311,286	2,344,353	2,135,270
Expenditure on:						
Charitable activities	6	96,745	-	2,024,939	2,121,684	1,906,562
Net (outgoing)/incoming resources before transfers		(63,678)	-	286,347	222,669	228,708
Gross transfers between funds	10	141,539	-	(141,539)	-	-
Net income for the year/ Net movement in funds		77,861	-	144,808	222,669	228,708
Fund balances at 1 April 2019		264,392	219,614	209,008	693,014	464,306
Fund balances at 31 March 2020		342,253	219,614	353,816	915,683	693,014

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

WEST MERCIA RAPE AND SEXUAL ABUSE SUPPORT CENTRE

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2020

Prior financial year					
		Unrestricted funds general As restated 2019 £	Unrestricted funds designated 2019 £	Restricted funds As restated 2019 £	Total 2019 £
	Notes				
Income from:					
Donations and legacies	3	23,651	-	8,742	32,393
Charitable activities	4	6,164	-	2,096,567	2,102,731
Investments	5	146	-	-	146
Total income		29,861	-	2,105,309	2,135,270
Expenditure on:					
Charitable activities	6	162,472	-	1,744,090	1,906,562
Net (outgoing)/incoming resources before transfers		(132,511)	-	361,219	228,708
Gross transfers between funds	10	222,519	-	(222,519)	-
Net income for the year/ Net movement in funds		90,008	-	138,700	228,708
Fund balances at 1 April 2018		174,384	219,614	70,308	464,306
Fund balances at 31 March 2019		264,392	219,614	209,008	693,014

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

WEST MERCIA RAPE AND SEXUAL ABUSE SUPPORT CENTRE

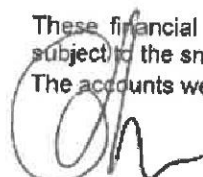
BALANCE SHEET

AS AT 31 MARCH 2020

		2020		2019	
	Notes	£	£	As restated £	£
Current assets					
Debtors	11	204,981		393,021	
Investments	12	102,756		102,670	
Cash at bank and in hand		769,707		328,364	
		1,077,444		824,055	
Creditors: amounts falling due within one year	13	(161,761)		(131,041)	
Net current assets			915,683		693,014
Income funds					
Restricted funds	14		353,816		209,008
<u>Unrestricted funds - general</u>					
Designated funds	15	219,614		219,614	
General unrestricted funds		342,253		264,392	
			561,867		484,006
			915,683		693,014

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The accounts were approved by the Trustees on 16 October 2020



E D Needham
Trustee

Company Registration No. 07083844

WEST MERCIA RAPE AND SEXUAL ABUSE SUPPORT CENTRE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2020

		2020		2019	
	Notes	£	£	£	£
Cash flows from operating activities					
Cash generated from operations	20		441,261		3,111
Investing activities					
Income re-invested		(86)		(148)	
Interest received		168		146	
Net cash generated from/(used in) investing activities			82		(2)
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			441,343		3,109
Cash and cash equivalents at beginning of year			328,364		325,255
Cash and cash equivalents at end of year			<u>769,707</u>		<u>328,364</u>

WEST MERCIA RAPE AND SEXUAL ABUSE SUPPORT CENTRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2020

1 Accounting policies

Company information

West Mercia Rape and Sexual Abuse Support Centre is a charitable company, registered in England & Wales, limited by guarantee and incorporated 23rd November 2009. The charity is governed by a management committee who are directors and trustees under its memorandum and articles of association. The registered office is Granta Lodge, 71 Graham Road, Malvern, Worcestershire, WR14 2JS.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charitable company's memorandum and articles of association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charitable company is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

In the event of the Charity being wound up, the liability in respect of Guarantee is limited to £1 per member of the Charity.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the Trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions imposed by donors as to how they may be expended. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the charitable company is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charitable company has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Grant income is accounted for under the performance model and is recognised when there is evidence of entitlement, receipt is probable and the amount can be measured reliably.

WEST MERCIA RAPE AND SEXUAL ABUSE SUPPORT CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

1 Accounting policies

(Continued)

1.5 Resources expended

Liabilities are recognised for the amounts that the charity anticipates it will have to pay to settle a debt or the amount that it has received in advance as payment for services it has to provide.

Expenditure on charitable activities includes the costs associated with the activities undertaken to further the purposes of the charity.

Costs are allocated on a time spent basis across all income received to conduct the core activities of the charitable company.

Other expenditure represents those items not falling into any other heading.

Any capital expenditure less than £1,000 is not considered for capitalisation.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, and other short-term liquid investments with original maturities of three months or less.

1.7 Financial Instruments

The charitable company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charitable company's balance sheet when the charitable company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method. Financial assets classified as receivable within one year are not amortised.

Other financial assets

Other financial assets comprise current asset investments being monies placed on deposit on terms exceeding 90 days.

Basic financial liabilities

Basic financial liabilities, including creditors, are initially recognised at transaction price. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charitable company's contractual obligations expire or are discharged or cancelled.

WEST MERCIA RAPE AND SEXUAL ABUSE SUPPORT CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

1 Accounting policies

(Continued)

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charitable company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.10 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

2 Critical accounting estimates and judgements

In the application of the charitable company's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds general 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds general 2019 £	Restricted funds 2019 £	Total 2019 £
Donations and gifts	27,220	4,655	31,875	23,651	8,742	32,393

WEST MERCIA RAPE AND SEXUAL ABUSE SUPPORT CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

4 Charitable activities

	Income to provide core service	Training	Total 2020	Total 2019
	£	£	£	£
Income received for charitable activities	2,308,315	3,995	2,312,310	2,102,731
Analysis by fund				
Unrestricted funds - general	1,684	3,995	5,679	
Restricted funds	2,306,631	-	2,306,631	
	2,308,315	3,995	2,312,310	
For the year ended 31 March 2019				
Unrestricted funds - general	1,680	4,484		6,164
Restricted funds	2,096,567	-		2,096,567
	2,098,247	4,484		2,102,731
Included within income relating to income to provide core services are the following grants:				
PCC ISVA		444,000	444,000	
Rape Support Fund Worcestershire		151,410	159,430	
Children in Need		33,187	32,937	
Supervision provided		1,340	-	
RCEW Regional Meetings		700	200	
Research Grant		3,000	-	
IICSA		1,110,851	1,116,093	
P SARC		140,823	154,048	
Tampon Tax		9,113	-	
WMCYP SAS		17,201	-	
PCC CSE		305,735	139,890	
Eveson Charitable Trust		60,000	-	
RCEW Digital Transformation Project		1,000	26,869	
RCEW Responding to Self-Referrals		-	16,000	
Training grant		-	7,100	
RCEW Live Chat		9,135	-	
Purple Leaf		19,136	-	
		2,306,631	2,096,567	

WEST MERCIA RAPE AND SEXUAL ABUSE SUPPORT CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

5 Investments

	Unrestricted funds general 2020 £	Unrestricted funds general 2019 £
Interest receivable	168	146
	<u>168</u>	<u>146</u>

WEST MERCIA RAPE AND SEXUAL ABUSE SUPPORT CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

6 Charitable activities

	2020 £	2019 £
Staff costs	1,313,144	1,012,229
Rent and service charge	56,685	51,966
Stationery and books	5,019	5,358
Volunteer and staff travel	130,166	151,526
Outreach work	12,044	7,486
Capacity workers	271,028	346,468
Staff and volunteer development	31,036	35,642
Counsellors	130,122	111,718
Supervision	22,983	18,096
Office expenses and consumables	21,863	16,563
Insurance	7,803	3,776
ICT	51,071	69,644
Telephone	39,565	45,298
Advertising	5,109	2,210
Other costs	13,792	16,529
Legal and professional fees	299	-
Sundries	6,055	8,153
	<u>2,117,784</u>	<u>1,902,662</u>
Share of governance costs (see note 7)	3,900	3,900
	<u>2,121,684</u>	<u>1,906,562</u>
Analysis by fund		
Unrestricted funds - general	96,745	
Restricted funds	2,024,939	
	<u>2,121,684</u>	
For the year ended 31 March 2019		
Unrestricted funds - general		162,472
Restricted funds		1,744,090
		<u>1,906,562</u>

WEST MERCIA RAPE AND SEXUAL ABUSE SUPPORT CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

7 Governance costs

	2020 £	2019 £	Basis of allocation
Audit fees	3,900	3,900	Governance of charitable activities
	<u>3,900</u>	<u>3,900</u>	
Analysed between Charitable activities	<u>3,900</u>	<u>3,900</u>	

8 Trustees (including related party transactions)

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charitable company during the year, nor were any expenses reimbursed (2019 - £nil).

During the year payroll and company secretarial services were provided by Kendall Wadley LLP of which Elizabeth Needham a Trustee is a partner. These amounted to £3,981 (2019 - £2,948). In addition Kendall Wadley LLP prepared the unaudited financial statements free of charge.

Dianne Whitfield, a trustee of the charity and Jocelyn Anderson, CEO, are trustees of Rape Crisis England & Wales, a charity that provides support to West Mercia Rape & Sexual Abuse Support Centre. During the year, grants totalling £23,958 (2019 - £49,969) were received from that organisation and £6,330 (2019 - £7,187) was paid to that organisation for the provision of training.

9 Employees

Number of employees

The average monthly number of employees during the year was:

	2020 Number	2019 Number
ISVA and core services including counselling and helpline	<u>54</u>	<u>44</u>

Employment costs

	2020 £	2019 £
Wages and salaries	1,174,326	912,981
Social security costs	96,836	73,421
Other pension costs	41,982	25,827
	<u>1,313,144</u>	<u>1,012,229</u>

There were no employees whose annual remuneration was £60,000 or more.

WEST MERCIA RAPE AND SEXUAL ABUSE SUPPORT CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

10 Transfers

The transfers of funds from the restricted IICSA fund to the unrestricted fund relates to the management fees permitted to be recovered under the terms of the funding agreement.

All other transfers relate to the release of funds on completed projects as agreed with the fund providers.

11 Debtors

	2020 £	2019 £
Amounts falling due within one year:		
Other debtors	77,105	92,611
Prepayments and accrued income	127,876	300,410
	<u>204,981</u>	<u>393,021</u>

12 Current asset investments

	2020 £	2019 £
Short term deposits	<u>102,756</u>	<u>102,670</u>

13 Creditors: amounts falling due within one year

	2020 £	2019 £
Other taxation and social security	25,998	21,659
Other creditors	74,289	-
Accruals and deferred income	61,474	109,382
	<u>161,761</u>	<u>131,041</u>

WEST MERCIA RAPE AND SEXUAL ABUSE SUPPORT CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

14 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2018 £	Movement in funds			Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Transfers £	Movement in funds			Balance at 31 March 2020 £
		Incoming resources £	Resources expended £	Transfers £					Incoming resources £	Resources expended £	Transfers £	
Herefordshire and Worcestershire Rape Support Fund	-	159,430	(159,430)	-	-	151,410	(150,601)	(809)	-	-	-	-
P SARC	-	154,048	(153,686)	-	362	140,823	(137,135)	(4,050)	-	-	-	-
PCC ISVA	-	444,000	(444,000)	-	-	444,000	(441,643)	(2,357)	-	-	-	-
Children In Need	-	32,937	(32,937)	-	-	33,187	(33,187)	-	-	-	-	-
IICSA	70,308	1,122,425	(818,093)	(222,519)	152,121	1,115,307	(865,242)	(133,302)	-	-	-	268,884
PCC CSE	-	139,890	(111,678)	-	28,212	305,735	(328,381)	(1,021)	-	-	-	4,545
RCC WM	-	9,510	(9,164)	-	346	-	-	(346)	-	-	-	-
RCEW Digital Transformation Project	-	26,869	(14,902)	-	11,967	1,000	(12,967)	-	-	-	-	-
RCEW Responding to Self Referrals	-	16,000	-	-	16,000	-	(16,000)	-	-	-	-	-
RCEW	-	200	(200)	-	-	700	(344)	-	-	-	-	356
RCEW Live chat	-	-	-	-	-	9,135	(5,492)	-	-	-	-	3,643
Tampon tax	-	-	-	-	-	9,113	(2,335)	-	-	-	-	6,778
Eveson Charitable Trust	-	-	-	-	-	60,000	-	-	-	-	-	60,000
Purple Leaf	-	-	-	-	-	20,676	(16,386)	346	-	-	-	4,636
Edward Cadbury Fund	-	-	-	-	-	3,000	-	-	-	-	-	3,000
WMCPY SAS	-	-	-	-	-	17,200	(15,226)	-	-	-	-	1,974
	70,308	2,105,309	(1,744,090)	(222,519)	209,008	2,311,286	(2,024,939)	(141,539)	-	-	-	353,816

WEST MERCIA RAPE AND SEXUAL ABUSE SUPPORT CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

14 Restricted funds

(Continued)

Herefordshire and Worcestershire Rape Support Funds - grants directed through the Ministry of Justice to provide specialist support to female and/or male victims who have experienced rape or sexual abuse at any point in their life.

PSAS (formerly PSARC) - contract with Birmingham Community Healthcare NHS Foundation Trust to provide services including counselling for children and young people aged 5 to 17 years; counselling for parents of children aged 0 to 5 years and to provide outreach support and awareness raising to organisations and education providers who are working directly with children and young people. Contract ended 31 December 2019.

PCC ISVA - funded through the West Mercia Commissioner's Grant Scheme to maintain the independent Sexual Violence Advocacy (ISVA), Male ISVA, Family ISVA and Children & Young People's (CHISVA) service and to support the continued delivery of the SELFIE and SELFIE Plus training awareness raising programme.

Children In Need - grant to support children and young people who have experienced any form of sexual abuse, through the employment of two Children and Young People's ISVAs.

IICSA (Independent Inquiry into Child Sexual Abuse) - contract with Home Office for the provision of support to individual participants within the Truth project and Investigations.

PCC CSE - funded through the West Mercia Commissioner's Grant Scheme for the education, intervention and support to children and young people who are at risk or have been a victim of Child Sexual Exploitation.

RCC WM - contracted through Rape Crisis England and Wales for the delivery of the ISVA training courses. Also relates to the provision of supervision and other training.

RCEW Digital Transformation Project - contract with Rape Crisis England and Wales for development and delivery of the WMRSASC digital Action Plan and production of a Digital Strategy.

RCEW Responding to Self-Referrals - contract with Rape Crisis England and Wales to undertake the delivery of tasks related to Weaving the Web Responding to Self Referrals on behalf of RCEW, with the aim of enabling women and girls to contact their local Rape Crisis Centre directly and to collate information about new referrals via the RCEW website.

RCEW Regional Meeting expenses - fund provided by Rape Crisis England and Wales to cover costs incurred for the organisation and provision of RCEW regional meetings.

RCEW Live Chat - contract with Rape Crisis England Wales for the delivery of Live Chat sessions.

Tampon Tax - funding for a feasibility study into group counselling in Herefordshire.

Eveson Charitable Trust - funding for the provision of a full-time children and young people's counsellor.

Purple Leaf - contracted through Rape Crisis England & Wales for the delivery of ISVA training courses. Also relates to the provision of supervision and other training.

Edward Cadbury Charitable Trust - funding provided to enable research into best practices for the formation and continuation of group work for survivors of sexual abuse and violence.

WMCPY SAS - contract with NHS England for provision of therapeutic counselling to West Midlands Children and Young Peoples Sexual Assault Service. Contract began 1 January 2020.

WEST MERCIA RAPE AND SEXUAL ABUSE SUPPORT CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

15 Designated funds

The income funds of the charity include the following designated fund which has been set aside out of unrestricted funds by the trustees for the specific purpose described below:

	Movement in funds		Movement in funds		
	Balance at 1 April 2018	Incoming resources	Balance at 1 April 2019	Incoming resources	Balance at 31 March 2020
	£	£	£	£	£
Winding up provision	219,614	-	219,614	-	219,614
	<u>219,614</u>	<u>-</u>	<u>219,614</u>	<u>-</u>	<u>219,614</u>

WMRSASC recognises the complexities of working within the sexual violence field and as such ensures that there are sufficient funds available to ensure that no clients are left without support should there be a need to close the organisation. WMRSASC has a clear exit strategy should additional funding not be forthcoming which includes staff redundancy, commitments to any debtors and ethical endings within the therapeutic relationships.

16 Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total
	£	£	£	£
Fund balances at 31 March 2020 are represented by:				
Current assets/(liabilities)	<u>342,253</u>	<u>219,614</u>	<u>353,816</u>	<u>915,683</u>
Fund balances at 1 April 2019 are represented by:				
Current assets/(liabilities)	<u>264,392</u>	<u>219,614</u>	<u>209,008</u>	<u>693,014</u>

WEST MERCIA RAPE AND SEXUAL ABUSE SUPPORT CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

17 Prior period adjustment

Changes to the balance sheet

	At 31 March 2019		
	As previously reported	Adjustment	As restated
	£	£	£
Capital funds			
Income funds			
Restricted funds	310,217	(101,209)	209,008
designated	219,614	-	219,614
Unrestricted funds	163,183	101,209	264,392
	<u>693,014</u>	<u>-</u>	<u>693,014</u>
Total equity	693,014	-	693,014

The prior period adjustment relates to management fees that were available to draw down from the IICSA fund. The transfer of fees, reclassifies the nature of the reserves but has no impact on the overall reported result for 2019.

WEST MERCIA RAPE AND SEXUAL ABUSE SUPPORT CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

18 Operating lease commitments

At the reporting end date the charitable company had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2020 £	2019 £
Within one year	47,250	44,057
Between two and five years	31,535	23,487
	<u>78,785</u>	<u>67,544</u>

19 Key management remuneration

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2020 £	2019 £
Aggregate compensation	<u>111,369</u>	<u>85,586</u>

20 Cash generated from operations

	2020 £	2019 £
Surplus for the year	222,669	228,708
Adjustments for:		
Investment income recognised in statement of financial activities	(168)	(146)
Movements in working capital:		
Decrease/(increase) in debtors	188,040	(293,908)
Increase in creditors	30,720	68,457
Cash generated from operations	<u>441,261</u>	<u>3,111</u>

21 Analysis of changes in net funds

The charitable company had no debt during the year.