

Somerset and Avon Rape and Sexual Abuse Support

Board of Trustees Report and Financial Statements

For the Year Ended 31 March 2016

Registered Charity Number: 1126682

Registered Company Number: 6738639

**Somerset and Avon Rape and Sexual Abuse Support
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Reference and administration details

Registered name: Somerset and Avon Rape and Sexual Abuse Support
Registered charity number: 1126682
Registered company number: 6738639
Registered address: Somerset and Avon Rape and Sexual Abuse Support
Royal Oak House
Royal Oak Avenue
Bristol BS1 4GB

Trustees

Trustees, who are also directors under Company law, who served during the year and up to the date of this report were as follows:

Vicky Houston		Appointed 1 December 2011
Ruth Richardson		Appointed 12 April 2012
Lucinda Giles	Chair	Appointed 5 July 2012
Rosemary Brooke	Secretary and Treasurer	Appointed 6 December 2012
Lucy Taylor		Appointed 7 August 2013 Resigned 7 April 2016
Gwendolyn Sterk		Appointed 8 January 2015
Alison Newman		Appointed 5 February 2015 Resigned 4 August 2016

Key management personnel

The Management and Co-Ordination Team is comprised of the following members of staff:

Rowan Miller	Director
Lisa Benjamin	Training and Information Officer
Bethan Fisher	Service Development Manager
Rhiannon Holder	Service Development Manager
Elizabeth Roberts	Volunteer Manager
Emma Wallis	Finance Manager

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Bankers

Unity Trust Bank
Nine Brindley Place
Birmingham
B1 2HB

Investec Wealth and Investment
Beech House
61 Napier Street
Sheffield
S11 8HA

Independent Examiner

Bristol Community Accountancy Project
The Park
Daventry Road
Knowle
Bristol
BS4 4DQ

Trustees report for the year ended 31 March 2016

The trustees present their report and examined financial statements for the year ended 31 March 2016.

The 'Reference and administration details' set out on page 2 form part of this report.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, 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 2015).

Objectives and activities

Purpose and aims

The charity's purposes, as set out in the objects contained in the company's memorandum of association, are:

- To relieve the trauma and distress of women and girls who have experienced any form of sexual violence, however long ago, through the provision of services, support and information. The service will be provided by women for women and girls in Bristol and the adjacent areas.
- To educate the public about sexual violence and raise awareness of the impacts of rape and sexual abuse on the victim and wider society.

The aims of our charity are to support women and girls who have experienced sexual violence as well as to educate the public about sexual violence. Our aims fully reflect the purposes that the charity was set up to further.

In our business plan we also state that we recognise men and boys can be victims of sexual violence and face similar stigmas. We work in collaboration and we promote an empowering culture both for our organisation's members and for the women, girls, men and boys who use our service.

Ensuring our work delivers our aims

We review our aims, objectives and activities each year. This review looks at what we have achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key activity and the benefits they have brought to those people that we are set up to help. The review also helps to ensure that our aims, objectives and activities remain focused on our stated purposes. We consult with service users, staff, volunteers and external partners.

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In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'Public Benefit: Running a Charity (PB2)'.

The focus of our work

Our main objectives for the year continued to be to relieve the trauma and distress of women and girls who have experienced sexual violence. To meet these objectives, and thus the needs of our multiple stakeholders, SARSAS did the following:

- Staffed local support centres with skilled, knowledgeable, supported workers able to provide accessible high quality face to face support using evidence based models of practice within a trauma informed empowerment framework
- Continued to provide helpline and e-support services for all survivors to use for enquiry, anonymous ad hoc or ongoing support, safe disclosure, up to date information and crisis interventions
- Worked in partnership across Avon and Somerset for the benefit of all survivors including those who are using support services and those who don't. This includes leading and learning from a consortium of specialist sexual violence services and providing training for change within frontline support and referral agencies and upskilling key workers to work in a confident and informed way with survivors using their services.
- Raised awareness within the general public of services available, active sexual consent and contribute to a cultural shift of encouraging survivors to speak out and for concerned others to support and stand behind survivors

How our activities deliver public benefit

Survivors of sexual violence, and those that care for them, can access our high quality, accessible services in order to increase their health and wellbeing, safety, and empower them to re-enter society.

All people are aware of the reality and impact of rape and sexual violence and are informed of the support services available.

SARSAS is a sustainable and highly effective agency that always practices excellence in sexual violence support for Somerset and Avon and champions the voices of survivors.

Sexual violence is the cause of many significant problems in society including mental ill health, drug and alcohol misuse and offending. We know the impacts of sexual violence affect not only survivors but also those who care about them, and the society in which they live. The impact of sexual violence on an individual also affects

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the work of frontline organisations and services that support other aspects of their lives. Many survivors of sexual violence are targeted by perpetrators because of an existing vulnerability including mental health difficulties, drug and alcohol misuse, learning disabilities, physical disabilities and youth. SARSAS is delivering value to all of these groups.

83 % women experienced 'flashbacks' of their experience of sexual abuse when service commenced.

50%+ had depression and panic attacks when services commenced.

61% also felt they did not have 'control of their life' when services commenced; this reduced to 31% after they had accessed rape crisis services.

Each adult rape is estimated to cost over £96,000 in its emotional and physical impact on the victims, lost economic output due to convalescence, treatment costs to health services and costs incurred in the criminal justice system¹.

- The impact of all estimated sexual violence in the South West last year will cost society over £335,904,000².
- Sexual violence costs in physical and mental health care in the South West is £79,498,749 ³.
- Sexual violence costs the criminal justice systems in the South West £50,073,529⁴.

SARSAS is one part of a jigsaw of organisations that serve the wellbeing of struggling members of our society. It is crucial to view SARSAS as a unique and highly effective workforce within the network of frontline social services that must work together in order to serve their users effectively. It is in this way that SARSAS' value and impact is far-reaching and affects multiple stakeholders.

All of our charitable activities are undertaken to further our charitable purposes for the public benefit.

¹ Government's response to Stern Review, 2011

² Calculated using the Public Health England estimate of 3499 female rapes in 2012/13.

³ See violence against women and girls ready reckoner

<http://webarchive.nationalarchives.gov.uk/20100104215220/http://crimereduction.homeoffice.gov.uk/domesticviolence/domesticviolence072.htm>

⁴ See violence against women and girls ready reckoner

<http://webarchive.nationalarchives.gov.uk/20100104215220/http://crimereduction.homeoffice.gov.uk/domesticviolence/domesticviolence072.htm>

Achievements and performance

We are very proud of what the charity has achieved in the last year and the continued new and exciting developments that we are working towards in the coming year.

Funding

SARSAS continue to receive core funding from Bristol City Council and the Ministry of Justice.

A number of funding applications for specific activities were successful in the year. These included a three-year grant from The Three Guineas Trust towards a new specialist support service for women and girls with learning disabilities, a grant from St John's Hospital for a Specialist Support Worker based in Bath and North East Somerset and a grant from the Home Office for a Specialist Support Worker covering Somerset.

In addition, grants were secured from Somerset County Council, North Somerset County Council and B&NES Council specifically to fund core services. This comes out of the funds allocated to each local authority from the Avon and Somerset Police and Crime Commissioner.

Workforce development

There has been a significant growth in the workforce during the year with a number of new posts being created, some directly linked to successful funding applications and some as investment in the infrastructure of the organisation.

A Finance Manager came on board in October 2015 and a Service Delivery Manager for Bristol in February 2016. In addition, a number of Specialist Support Workers have been recruited to fill positions created by the successful funding applications described in the 'Funding' section of this report above.

As the workforce and the level of the charity's activities increase a Management and Co-Ordination Team has been established to support the Director in the day-to-day operations of the organisation. This comprises the Director, the Training and Information Officer, the two Service Delivery Managers, the Volunteer Manager and the Finance Manager.

10 (2015: 22) new Volunteer Helpline and Support Workers were successfully recruited, trained and supported to deliver services across our region bringing our total Volunteer Helpline and Support Workers up to 47 (2015: 48). A further 11 volunteers were recruited in March 2016 and they completed their training in April 2016.

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The only changes in the board of trustees since the last annual report have been the resignations of Lucy Taylor on 7 April 2016 and Alison Newman on 4 August 2016. The board are planning a recruitment drive in November 2016 following consultation on the additional skills and knowledge required to govern SARSAS.

Campaigning

The aims of delivering our awareness campaigns are to reduce victim blaming, increase the number of survivors coming forward to specialist agencies to receive the excellent support they deserve and to contribute to the prevention of further sexual violence crimes by changing individual and public attitudes to gender based violence and its causes.

SARSAS recognise the importance of educational prevention activities such as the sexual consent campaign we have delivered to Universities and schools and awareness raising campaigns such as "It's never too late to talk" and the 2016 campaign 1-in-5 highlighting the number of women experiencing sexual violence and asking the public to show their support for survivors.

Projects and service developments

The key service development has been the establishment of the Bristol Sexual Violence Support and Recovery Consortium for Bristol City Council. The consortium is made up of six agencies and led by SARSAS as the main contract holder. The agencies involved are as follows:

- SARSAS are the contract lead and provider of helpline, email support, assessments and 1-to-1 support for women and girls and additionally this year, in Bristol for men and boys.
- Womankind is subcontracted to deliver specialist counselling for women and girls surviving sexual violence.
- The Green House is subcontracted to deliver specialist counselling for men and boys surviving sexual violence.
- The Southmead Project is subcontracted to deliver specialist counselling for women and girls and men and boys surviving sexual violence.
- Barnardo's BASE is subcontracted to deliver specialist support for 18-25 year olds who are or have experienced sexual exploitation.
- Something to Tell You is subcontracted to deliver a phone service for men who prefer to initially speak to a man for information and signposting.

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SARSAS continue to provide the following services across the Somerset and Avon area:

- A helpline every week day in the day time and evenings for increased accessibility;
- An e-mail support and information service;
- Comprehensive assessments and information appointments;
- Specialist support;
- Specialist trauma counselling;
- Long term group work encouraging peer support for survivors of childhood sexual abuse; and
- Bibliotherapy from our self help guide.

The following additional services have been developed and delivered in 2015/16:

- Men and boys helpline;
- Family and Friends Self Help Guide;
- Easy Read Self Help Guide;
- Specialist support for women and girls with complex needs in Bath and Somerset; and
- Survivor Pathway training for GPs in Bristol and Somerset.

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The table below highlights the rise in demand for SARSAS' services over the last three years and the increasing positive outcomes for survivors who use our services.

April 2013 – March 2014	April 2014 – March 2015	April 2015 – March 2016
395 individuals received a service	767 individuals received a service	1519 individuals received a service
1198 calls were made to the helpline	2424 calls were made to the helpline	4265 calls were received on the helpline or made by helpline workers
360 e-mails were received and responded to	564 e-mails were received and responded to	575 e-mails were received and responded to
Feedback from interventions 118 – Reports of improved health and wellbeing 191 – Able to talk about what she wanted to talk about 179 – Felt heard and listened to 16 – Feels safer 112 – Feeling informed about options 16 – Reported improved quality of life 42 – Feels more empowered No further reporting	Feedback from interventions 282 – Reports of improved health wellbeing 960 – Able to talk about what she wanted to talk about 744 – Felt heard and listened to 68 – Feels safer 494 – Feeling informed about options 165 – Reported improved quality of life 223 – Feels more empowered 405 – Awareness raised and provided information 749 – Satisfied with service 35 – Advocacy received	Feedback from interventions 330 – Reports of improved health and wellbeing 1930 – Able to talk about what she wanted to talk about 1141 – Felt heard and listened to 87 – Feels safer 534 – Feeling informed about options 261 – Reported improved quality of life 342 – Feel more empowered 926 – Awareness raised and provided information 1005 – Satisfied with service 94 – Advocacy received

Financial review

Financial summary

Income in the year totalled £476,052 (2015: £300,477) of which £448,092 (2015: £273,534) came from grant funding from a number of different bodies (see note 4 to the financial statements). These funds were used to provide a range of services – including the helpline, e-mail support, 1-2-1 support and counselling – to relieve the trauma and distress of women and girls who have experienced sexual violence.

Expenditure in the year totalled £468,273 (2015: £292,912) of which £466,980 (2015: £292,844) related to charitable activities. Of this amount spent on charitable activities, the most sizeable is on staff costs which totalled £244,329 (2015: £158,544).

In the year, a decision was made by the board of trustees to invest £150,000 with Investec Wealth and Investment in order to secure the funds and try to achieve higher returns. The investment was set up with a low-to-medium risk and is spread between fixed interest, equities, property, alternative assets and cash. Investment income of £1,734 was earned in the year since the investment was made and the investment value has remained stable only falling by £167.

An investment of £21,018 has been made in tangible fixed assets in the year relating mainly to equipment purchased and alteration works performed for the new offices in both Bristol and Taunton along with additional computer and general office equipment required for the new staff posts created in the year.

Total reserves as at 31 March 2016 was £226,665 (2015: £219,053) of which £191,990 (2015: £137,016) was unrestricted and £34,675 (2015: £82,037) was restricted and unavailable for the general purposes of the charity. Of the unrestricted funds none have been designated (2015: £Nil).

The excess of unrestricted reserves over and above our required reserves level will be committed to operations going forward.

Investment policy

The board of trustees has responsibility for the purchase, sale, assignment, transfer and management of all investments. Investments are defined to include, but are not limited to, any monetary or negotiable asset or property right held by the charity.

In the management of SARSAS' investments, consideration will be given to the requirements of the charity for liquidity, diversification and safety of principal, yield, maturity, quality and capability of investment management, with the primary emphasis being on safety.

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The overall objective of the investment policy is to invest the charity's available funds in such a manner as to earn as high a level of return as can reasonably be achieved within the framework of the policy and consistent with the primary objective of the safety and preservation of capital.

Wherever possible, the board of trustees also takes social, environmental or ethical considerations into account in its investment decisions.

Reserves policy

The level of income retained in reserves is based on a realistic assessment of contractual obligations to staff (i.e. maternity, sickness and redundancy pay), running cost contingencies, winding up and dilapidation costs, risk management and any unanticipated reductions in income.

Due to the nature of SARSAS's work, particularly with our vulnerable clients, it is vital that counselling and support are completed for each client in a sensitive and timely manner. Therefore, the running costs contingency is significant and represents an estimate of six months of operating costs for the organisation.

We recognise that any reserves held as cash at bank over £75,000 are at risk and will not be guaranteed by the Government should there be a collapse of the financial system. We therefore ensure that we do not hold more than £75,000 with any one bank.

Going concern

The trustees have reviewed the circumstances of the charity and consider that adequate resources continue to be available to fund the activities of the organisation for the foreseeable future. The trustees are therefore of the view that the charity is a going concern.

Structure, governance and management

Governing document

SARSAS is a company limited by guarantee governed by its Memorandum and Articles of Association dated 29th October 2008. It is a charity registered with the Charity Commission.

Anyone aged over 18 years of age can become a member of the Company and there are currently 32 members (2015: 32), each of whom agrees to contribute £10 in the event of the charity winding up.

Appointment of trustees

Trustees are elected by members of the charity or co-opted and elected at General Meetings.

The volunteer representative is a full trustee but must declare a conflict of interest where there are disclosures that relate to her line management in her capacity as a volunteer. She is co-opted through election by her peers then elected by members at a General Meeting.

Trustee induction and training

All new trustees receive an induction into the work of the charity as well as an introduction into the role of a trustee and its responsibilities. We are in the process of expanding the induction process to include mentoring and formal training.

Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Organisation

The board of trustees, which cannot have less than three or more than nine members, administers the charity. The board normally meets every second month. A Director is appointed by the trustees to manage the day-to-day operations of the charity. To facilitate effective operations, the Director has delegated authority, within terms of delegation approved by the trustees, for operational matters including finance, employment and service delivery related activities.

Related parties and co-operation with other organisations

None of the trustees receive remuneration or other benefit for their work with the charity. Any connection between a trustee or senior manager and a potential employee, supplier or service provider must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party.

See note 13 of the financial statements for further information about related party transactions.

SARSAS leads a consortium of sexual violence support services and works in close partnership with Womankind, The Green House, The Southmead Project, Barnardo's BASE and Something To Tell You to deliver high quality services to survivors.

Pay policy for senior staff

The pay of the senior staff is reviewed annually, along with that of all employees, and normally increased in accordance with inflation and annual earnings.

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Pay benchmarking is carried out as part of the recruitment of new posts through internet searching for similar posts and discussion with partner agencies delivering sexual violence services across the country in the Rape Crisis network.

Risk management

The trustees have reviewed the major risks facing the charity and have in place systems and procedures to manage and mitigate these risks. The key risks are considered to be as follows:

- *Increasing numbers of survivors requesting SARSAS' services*

We have a strong operational management team in place now and an effective service delivery administration monitoring system showing increasing levels of referrals from different areas. In order to maintain quality services we have devised procedures for holding people on a waiting list with access to phone and e-mail support until the waiting lists are reduced before offering a service. We also inform local commissioners and services.

- *Stagnant delivery capacity and funding income*

The Director and other staff members are focusing on fund applications and exploring other fundraising sources.

Strategies to channel our limited resources into the most effective support are being planned by the SARSAS Management and Co-ordination Team.

The Board of Trustees are made aware of these channels at every board meeting and act as a critical support system to help to find solutions at a strategic level with the Director.

- *A higher complexity of need coming to specialist sexual violence agencies*

This concern has been discussed within the Bristol Sexual Violence Support and Recovery Consortium. A letter is being written to mental health services and joint training on risk management is being arranged.

The SARSAS team are holding an away day to finalise our referral criteria and the workforce are receiving additional training.

- *Postcode lottery for accessibility and availability of specialist services*

The Director continues to build relationships with funders and local authority commissioners to address this concern.

Independent grant makers funding bids are now requesting flexibility of geographical services.

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- *A lack of strategic ownership of sexual violence from local authorities who merge it into domestic abuse*

The Director continues to attend forums to challenge this view.

- *Key personnel leaving*

A robust recruitment procedure is in place. A review of staff notice periods requires key personnel to provide at least a two month notice.

Plans for future periods

SARSAS consults with staff, volunteers, service users and external partners annually to deliver work plans and find ways to improve and sustain its excellent service delivery.

The business plan for 2016/17 is to temper the growth of SARSAS whilst responding to key opportunities allowing SARSAS to improve further what we do and meet the increased demand for our services.

The continual training of the workforce will ensure we are a centre of excellence and there will be a continued focus on retention of the workforce.

SARSAS aim to influence local strategy and policy to ensure clear ownership of responding to the realities of sexual violence by all local authorities.

Trustees' responsibilities in relation to the financial statements

The trustees (who are also directors for the purposes of Company law) are responsible for preparing a trustees' annual report and 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 year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure for that period. In preparing the 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;

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- 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 charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statement as to disclosure to our Independent Examiner

In so far as the trustees are aware at the time of approving our trustees' annual report:

- There is no relevant information, being information needed by the Independent Examiner in connection with preparing their report, of this the Independent Examiner is unaware; and
- The trustees, having made enquiries of fellow directors and the Independent Examiner that they out to have individually taken, have each taken all steps that she is obliged to take as a director in order to make herself aware of any information relevant to the Independent Examination and to establish that the Independent Examiner is aware of that information.

By order of the board of trustees



Lucinda Giles

Independent Examiners Report to the Trustees

I report on the unaudited accounts for the year ended 31st March 2016 set out on pages 19 to 36.

Respective responsibilities of trustees and examiner

The Trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act), and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of The Association of Accounting Technicians.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act,
- To follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles set out in the Statement of Recommended Practice: Accounting and Reporting by Charities (effective January 2015)

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Joanne Trowbridge MAAT

 5/12/2016

Bristol Community Accountancy Project
The Park
Daventry Road
Knowle
Bristol
BS4 1DQ

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Statement of financial activities for the year ended 31 March 2016

		Unrestricted Funds	Restricted Funds	Total Funds 2016	Total Funds 2015
		£	£	£	£
Income and endowments from:					
Donations and legacies	3	20,882	-	20,882	24,412
Charitable activities	4	8,008	440,084	448,092	273,534
Other trading activities	5	5,112	-	5,112	2,110
Investments	6	1,734	-	1,734	-
Other		232	-	232	421
		35,968	440,084	476,052	300,477
Expenditure on:					
Raising funds	7	(700)	-	(700)	-
Charitable activities	8	(16,075)	(450,905)	(466,980)	(292,844)
Other	9	(593)	-	(593)	(68)
		(17,368)	(450,905)	(468,273)	(292,912)
Net gains/(losses) on investments	16	(167)	-	(167)	-
Net income/(expenditure)		18,433	(10,821)	7,612	7,565
Transfers between funds		36,541	(36,541)	-	-
Net movement in funds		54,974	(47,362)	7,612	7,565
Reconciliation in funds					
Total funds brought forward		137,016	82,037	219,053	211,488
Total funds carried forward	20	191,990	34,675	226,665	219,053

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

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Balance sheet as at 31 March 2016

		2016	2015
		£	£
Fixed assets			
Tangible assets	15	28,580	11,757
Investments	16	149,833	-
Total fixed assets		178,413	11,757
Current assets			
Debtors	17	52,404	41,162
Cash at bank and in hand		58,961	274,663
Total current assets		111,365	315,825
Liabilities			
Creditors: amounts falling due within one year	18	(63,113)	(108,529)
Net current assets		48,252	207,296
Net assets		226,665	219,053
The funds of the charity			
Unrestricted funds		191,990	137,016
Restricted income funds		34,675	82,037
Total charity funds	20	226,665	219,053

For the year ended 31st March 2016, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the trustees on 17th October 2016 and signed on their behalf by:



Lucinda Giles, Chair of trustees

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Statement of cash flows for the year ended 31 March 2016

		2016 £	2015 £
Cash flows from operating activities			
Net cash provided by operating activities	22	(46,418)	69,534
Cash flows from investing activities			
Purchase of investments		(150,000)	-
Dividends and interest from investments		1,734	-
Purchase of property, plant and equipment		(21,018)	-
		(169,284)	-
Change in cash and cash equivalents in the reporting period		(215,702)	69,534
Cash and cash equivalents at the beginning of the reporting period		274,663	205,129
Cash and cash equivalents at the end of the reporting period		58,961	274,663

Notes to the financial statements for the year ended 31 March 2016

1. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Somerset and Avon Rape and Sexual Abuse Support meet the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

b) Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required.

At the date of transition in applying the requirement to recognise liabilities arising from employee benefits, a liability was recognised for short-term compensated absence arising from employee entitlement to paid annual leave. The initial liability recognised at the date of transition was for the holiday entitlement carried forward.

The initial liability as at 1 April 2014 was for £2,376. No other restatements were required. In accordance with the requirements of FRS102 a reconciliation of opening balances is provided.

	1 April 2014	31 March 2015
	£	£
Reconciliation of funds and balances		
Fund balances as previously stated	213,864	220,887
Short-term compensated absences	(2,376)	(1,834)
Fund balances as restated	211,488	219,053

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c) Preparation of the accounts on a going concern basis

The charity reported a cash outflow of £215,702 (2015: £69,534 inflow) for the year. Of this, £150,000 related to the purchase of an investment and £21,018 to the purchase of tangible fixed assets.

Closing reserves as at 31 March 2016 were £226,665 (2015: £219,053), of which £191,990 (2015: £137,016) were unrestricted.

The trustees have reviewed the circumstances of the charity and consider that adequate resources continue to be available to fund the activities of the organisation for the foreseeable future. The trustees are therefore of the view that the charity is a going concern.

d) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met (see note 19).

e) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

In accordance with the Charities SORP (FRS 102) the general volunteer time is not recognised in the financial statements. Refer to the trustees' annual report for more information about their contribution.

f) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

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g) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Restricted funds are amounts which the funder has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

h) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure is classified under the following activity headings:

- Costs of raising funds and their associated support costs.
- Expenditure on charitable activities includes the costs associated with the provision of services to service users along with the production of materials and educational activities undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

i) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charitable activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities as appropriate.

j) Operating leases

The charity classifies the lease of printing equipment as operating leases; the title to the equipment remains with the lessor and the equipment is replaced every 3 years whilst the economic life of such equipment is normally 4 years. Rental charges are charged on a straight line basis over the term of the lease.

k) Tangible fixed assets

Individual fixed assets costing £300 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Asset Category	Method
Fixtures and fittings	6 years straight line
Computers and equipment	4 years straight line

No depreciation is charged in the year of purchase.

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l) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

m) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

n) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

o) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

p) Pensions

As part of an employee's benefit package, the charity makes an employer contribution into a personal pension scheme of each employee's choosing. The charity does not operate its own defined benefit or defined contribution pension scheme.

2. Legal status of the Charity

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity.

The total number of members at 31 March 2016 was 32 (2015: 32). Any trustees who are members of the charity are only entitled to voting rights, those trustees have no beneficial interest in the charity.

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3. Income from donations and legacies

	2016 £	2015 £
Gifts	20,882	24,412

The income from donations and legacies was £20,882 (2015: £24,412) of which all was unrestricted.

The Charity benefits greatly from the involvement and enthusiastic support of its many volunteers, details of which are given in our annual report. In accordance with FRS102 and the Charities SORP (FRS102), the economic contribution of general volunteers is not recognised in the accounts.

4. Income from charitable activities

	2016 £	2015 £
Unrestricted funds		
Miscellaneous grants	8,008	672
Restricted funds		
Safer Bristol Partnership	135,000	75,000
Ministry of Justice – Rape Support Fund	90,000	90,000
Regional Development Worker	(200)	25,790
OPCC	19,154	-
St John's Hospital	9,997	-
Local Authorities	35,810	-
Ministry of Justice – Sulis Project	120,380	77,887
Brook Trust	16,743	4,185
The Three Guineas Trust	13,200	-
	440,084	272,862
Total income from charitable activities	448,092	273,534

See note 20 for further information.

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5. Income from other trading activities

	2016	2015
	£	£
Unrestricted funds		
Provision of training courses	980	-
Sale of materials	967	-
Work Force Development	2,665	-
Other	500	2,110
	<u>5,112</u>	<u>2,110</u>

The income from other trading activities was £5,112 (2015: £2,110), of which all was unrestricted.

6. Investment income

	2016	2015
	£	£
Unrestricted funds		
Investment income	<u>1,734</u>	<u>-</u>

Investment income of £1,734 (2015: £Nil) is from investments held in the period and is wholly unrestricted. See note 16 for further details.

7. Expenditure on raising funds

Expenditure on raising funds of £700 (2015: £Nil), of which all was unrestricted, was for the refresh of the SARSAS website and the purchase of promotor roller banners.

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8. Expenditure on charitable activities

	Charitable activities	Support costs	2016 Total	2015 Total
	£	£	£	£
Staff costs	227,738	16,591	244,329	158,544
Recruitment	5,203	500	5,703	1,858
Staff and volunteer support and development	21,705	393	22,098	12,475
Travel and subsistence	15,867	-	15,867	18,393
Contractors and counsellors	89,751	-	89,751	29,394
Promotion	6,700	-	6,700	11,654
Rent, rates and service charges	39,087	3,071	42,158	26,398
Printing, postage and stationery	5,231	411	5,642	5,446
Telephone and computer charges	10,524	826	11,350	8,934
Equipment and maintenance	4,278	336	4,614	1,983
General expenses	5,100	401	5,501	4,026
Professional fees	-	6,017	6,017	7,766
Governance costs	-	916	916	1,034
Annual General Meeting	-	2,139	2,139	338
Depreciation	3,890	305	4,195	4,601
	435,074	31,906	466,980	292,844

Expenditure on charitable activities was £466,980 (2015: £292,844) of which £16,075 (2015: £12,327) was unrestricted and £450,905 (2015: £280,517) was restricted.

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9. Expenditure on other activities

	2016	2015
	£	£
Promotion	372	-
Bank charges	98	68
Bad debt write off	123	-
	<u>593</u>	<u>68</u>

Expenditure on other activities was £593 (2015: £68) of which all was unrestricted.

10. Net income for the year

Net income for the year is stated after charging:

	2016	2015
	£	£
Operating leases – equipment	1,194	783
Depreciation (note 15)	4,195	4,601
Independent Examiner's remuneration:		
Independent Examination fees	378	378
Accountancy services	<u>569</u>	<u>379</u>

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11. Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

	2016 £	2015 £
Salaries and wages	219,361	141,581
Social security costs	15,353	10,245
Pension costs	9,615	6,718
	<u>244,329</u>	<u>158,544</u>

No employees had employee benefits in excess of £60,000 (2015: None). Pension costs are allocated to funds in proportion to the related staffing costs incurred.

The key management personnel of the charity comprises:

- Trustees
- Director
- Finance Manager
- Service Delivery Manager (Bristol)
- Service Delivery Manager (Taunton)
- Training and Information Officer
- Volunteer Manager

The total employee benefits of the key management personnel of the charity were £127,651 (2015: £102,348).

The trustees were not paid and did not receive any other benefits from employment in the year (2015: £Nil). No trustee received payment for professional or other services supplied to the charity (2015: £Nil).

12. Staff numbers

The average headcount for the reporting period was 12 staff (2015: 7). The average number of full-time equivalent employees (including casual and part-time staff) during the year was 9 (2015: 5).

The average number of full-time staff was 5 (2015: 5) and the average number of part-time staff was 6 (2015: 2) in the reporting period.

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13. Related party transactions

The charity purchased catering services of £330 (2015: £Nil) from Scoff and Relish LLP, a company related to the Director. The amount paid was at normal market rates and was due and payable under normal payment terms.

There were no outstanding balances with related parties as at 31 March 2016 (2015: £Nil).

14. Corporation tax

The charity is exempt from tax on income and gains falling within Section 505 of the Taxes Act 1988 or Section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives.

15. Tangible fixed assets

	Fixtures and fittings	Computers and equipment	Total
	£	£	£
Cost			
As at 1 April 2015	12,316	19,785	32,101
Additions	14,678	6,340	21,018
As at 31 March 2016	26,994	26,125	53,119
Depreciation			
As at 1 April 2015	7,764	12,580	20,344
Charge for the year	2,042	2,153	4,195
As at 31 March 2016	9,806	14,733	24,539
Net book value			
As at 1 April 2015	4,552	7,205	11,757
As at 31 March 2016	17,188	11,392	28,580

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16. Investments

	£
Value as at 1 April 2015	-
Investment in year	150,000
Change in value in year	(167)
Value as at 31 March 2016	149,833

In the year, the charity made a portfolio investment of £150,000 with Investec Wealth & Investment. The investment was set up with a low-to-medium risk. Investments within the portfolio are spread between fixed interest, equities, property, alternative assets and cash.

17. Debtors

	2016 £	2015 £
Trade debtors	39,230	37,500
Other debtors	2	292
Prepayments and accrued income	13,172	3,370
	52,404	41,162

18. Creditors: amounts falling due within one year

	2016 £	2015 £
Trade creditors	9,774	9,039
Short term compensated absences (holiday pay)	4,095	1,834
Other creditors and accruals	8,198	2,092
Deferred income (see note 19)	41,046	95,564
	63,113	108,529

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19. Deferred income

Deferred income comprises income from charitable activities relating to future periods.

	£
Balance as at 1 April 2015	95,564
Amount released to income earned from charitable activities	(95,564)
Amount deferred in year	41,046
Balance as at 31 March 2016	41,046

20. Analysis of charitable funds

	Balance at 1 April 2015 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2016 £
Unrestricted funds					
Unrestricted fund	137,016	35,801	(17,368)	36,541	191,990
Restricted funds					
Safer Bristol	6,896	135,000	(127,376)	-	14,520
Ministry of Justice – Rape Support Fund	34,531	90,000	(92,515)	-	32,016
Regional Development Worker	40,198	(200)	(79)	(39,919)	-
OPCC	-	19,154	(19,129)	-	25
St John's Hospital	-	9,997	(10,727)	-	(730)
Local Authorities	-	35,810	(39,188)	3,378	-
Ministry of Justice – Sulis Project	(772)	120,380	(135,280)	-	(15,672)
Brook Trust	1,184	16,743	(17,740)	-	187
The Three Guineas Trust	-	13,200	(8,871)	-	4,329
	82,037	440,084	(450,905)	(36,541)	34,675
Total charity funds	219,053	475,885	(468,273)	-	226,665

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20. Analysis of charitable funds (continued)

Name of restricted funds	Description, nature and purpose of fund
Safer Bristol	<p>Funding towards the provision of services for Bristol-based survivors of sexual abuse including telephone helpline, one-to-one support and counselling along with education and prevention work.</p> <p>Additional, one-off, funding was received from Public Health in the year to fund Survivor Pathway training and the development and distribution of resources.</p>
Ministry of Justice – Female Rape Support Fund	Funding towards the provision of direct and front line support to female victims of rape and sexual violence.
Regional Development Worker	SARSAS was the host agency for the South West Regional Development Worker (SWRDW) post which came to an end in August 2014. Per the funding agreement, any remaining funds can be used for any activities in the region and therefore have been transferred into unrestricted reserves in the current year.
Home Office via Norfolk OPCC	Funding for the charity to extend its service for women and girls in Somerset with complex needs.
St John's Hospital	Funding for the charity to extend its service for women and girls in Bath and North East Somerset with complex needs.
Local Authorities	Funding towards the provision of services for survivors of sexual abuse including telephone helpline, one-to-one support and counselling in Somerset, North Somerset and Bath and North East Somerset. The deficit at the end of the year has been supported by unrestricted reserves.
Ministry of Justice – Sulis Project	Funding towards the provision of direct and front line support to female victims of rape and sexual violence within the Somerset and Avon region but outside of Bristol.
Brook Trust	Funding for the charity to extend its service for women and girls in North Somerset with complex needs.
The Three Guineas Trust	Funding towards a new specialist support service for women with learning disabilities.

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20. Analysis of charitable funds (continued)

Analysis of charitable funds – prior year

	Balance at 1 April 2014	Incoming resources	Resources expended	Transfers	Balance at 31 March 2015
	£	£	£	£	£
Unrestricted funds					
Unrestricted fund	121,799	27,612	(12,395)	-	137,016
Restricted funds					
Safer Bristol	461	75,000	(68,565)	-	6,896
Ministry of Justice – Rape Support Fund	3,723	90,000	(59,192)	-	34,531
Regional Development Worker	35,017	25,791	(20,610)	-	40,198
OPCC	-	-	-	-	-
St John's Hospital	-	-	-	-	-
Local Authorities	-	-	-	-	-
Ministry of Justice – Sulis Project	50,488	77,888	(129,148)	-	(772)
Brook Trust	-	4,186	(3,002)	-	1,184
The Three Guineas Trust	-	-	-	-	-
	89,689	272,865	(280,517)	-	82,037
Total charity funds	211,488	300,477	(292,912)	-	219,053

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21. Analysis of net assets between funds

	Unrestricted fund	Restricted funds	Total
	£	£	£
Tangible fixed assets	-	28,580	28,580
Investments	149,833	-	149,833
Cash at bank and in hand	42,157	16,804	58,961
Other net current assets	-	(10,709)	(10,709)
Total	191,990	34,675	226,665

22. Reconciliation of net income to net cash flow from operating activities

	2016 £	2015 £
Net income for the reporting period	7,612	7,565
<i>Adjustments for:</i>		
Depreciation charges	4,195	4,601
(Gains)/losses on investments	167	-
Dividends and interest from investments	(1,734)	-
(Increase)/decrease in debtors	(11,242)	(37,119)
Increase/(decrease) in creditors	(45,416)	94,487
Net cash used in operating activities	(46,418)	69,534