

Charity Registration No. 1136677

Company Registration No. 07083844 (England and Wales)

**WEST MERCIA RAPE AND SEXUAL ABUSE SUPPORT CENTRE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2017**

WEST MERCIA RAPE AND SEXUAL ABUSE SUPPORT CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Management Committee	E. D. Needham	
	J. Griffiths	
	A. Khan	(Appointed 4 August 2016)
	J. McCann	(Appointed 4 August 2016)
	D. Whitfield	(Appointed 4 August 2016)
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	
Independent examiner	Kendall Wadley LLP Granta Lodge 71 Graham Road Malvern Worcestershire WR14 2JS	
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

COMMITTEE MEMBERS' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2017

The Management committee present their report and accounts for the year ended 31 March 2017.

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

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity'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 2015)"

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.

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 Management committee 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

COMMITTEE MEMBERS' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2017

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 (2015 – 18) encompasses three 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 within Herefordshire and Worcestershire.

Cope

When a survivor discloses sexual violence, we will provide practical and emotional support to cope with the immediate aftermath of the disclosure.

Recover

When any survivor has been raped or sexually abused we will provide the therapeutic support that is needed, when it is needed, for as long as it is needed.

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

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 Violence Advisors (ISVA) and advocacy team and Recover focuses upon therapeutic counselling support.

WEST MERCIA RAPE AND SEXUAL ABUSE SUPPORT CENTRE

COMMITTEE MEMBERS' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2017

Prevent

WMRSASC continues to engage with key organisations and individuals to try and raise awareness of both the issues surrounding sexual violence, and the need for all agencies to work together to ensure that all survivors receive the support they need and that this support is properly funded.

The SELFIE (Sexualisation Exploitation Love Friendships Information Empowerment) is an educational resource designed to increase young people's access to high quality sexual violence prevention and support.

Since the 1st of April 2016 we have seen a 36% increase in regards to the number of children and young people (CYP) receiving support via SELFIE and through individual ChISVA support. Since the first year the ChISVA service began in 2013 we have seen a 64% increase in CYP being provided with support.

This project has been supported by the Police and Crime Commissioner and is educating children about healthy relationships and most importantly about consent. The sessions also look at the influence and availability of pornography, sexting and use of social media and explores young people's perceptions of appropriate sexual behaviour.

In the year April 2016 to March 2017 1484 children and young people and 182 adult professionals and supporters attended SELFIE sessions across 26 schools and colleges within Herefordshire and Worcestershire.

Cope

The Independent Sexual Violence Advisory service (ISVA) offers practical support primarily to individuals who have reported the crimes committed against them and are proceeding through the criminal justice system. The ISVA will liaise between the victim and the police and support them throughout the process and beyond, no matter what the result.

During 2016-17 there were a total of 639 new referrals to the ISVA services (including ChISVA). 29 of these clients were classified as residing 'out of area', however as the offence occurred within Worcestershire or Herefordshire they were eligible for support. The ISVA service alone saw 319 referrals for female clients and 48 for male clients. The ChISVA service (working with children and young people aged 11 to 18 years) dealt with 153 referrals for female clients and 21 referrals for male clients.

The Police & Crime Commissioner (PCC) has once again supported this service and has provided funding to expand the workforce to reach additional client groups.

WEST MERCIA RAPE AND SEXUAL ABUSE SUPPORT CENTRE

COMMITTEE MEMBERS' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2017

Recover

WMRSASC operates two telephone helplines covering the Worcestershire and Herefordshire areas. The helplines provide both crisis and ongoing support to survivors of any form of sexual assault, violence or abuse; be it recent or historic; and their family and friends. Both lines operate on Monday and Thursday evenings between 7.30pm and 9.30pm, Tuesday afternoons between 1.00pm and 5.00pm and Fridays between 10.00am and 2.00pm.

A significant amount of referrals received by both the Worcestershire and Herefordshire counselling services once again came from clients self-referring. This continues to highlight the visibility of the Centre's profile and our accessibility within the local community for individuals seeking support.

Last year (Oct 2015) saw the launch of the Children and Young People's Counselling Service providing support to individuals aged 11 and over, demand for which continues to grow. Our specialist children's counsellors work not only with clients but closely with schools and families to ensure that young people referred to the service are provided with the appropriate counselling support to meet their needs, for as long as they feel they need this. They work in a multi-agency way and have worked alongside children's services to ensure that the safety of their clients is paramount. This year the Children and Young People's Counselling Service received 206 new referrals.

WMRSASC continues to thrive under a strong management team however all of this work is underpinned by the dedication of our staff and volunteers who give time and resources freely in order to ensure that we can continue to provide support for survivors of all forms of sexual violence, when they need it and for as long as they need it.

Financial review

There was a deficit for the year of £23,825 (2016 £39,551) The total reserves at the year end were £403,597, (2016 £427,422). With unrestricted funds totalling £163,852 (2016 £148,228), designated funds £219,614 (2016 £219,614) and restricted funds of £20,131 (2016 £59,583) The funds are adequate and available to fulfil the obligations of the organisation.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a minimum of four month's expenditure. The Management committee 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 charity's current activities while consideration is given to ways in which additional funds may be raised.

WEST MERCIA RAPE AND SEXUAL ABUSE SUPPORT CENTRE

COMMITTEE MEMBERS' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2017

Unrestricted funds at £163,852 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 sales of our specialist sexual violence training will meet this gap.

The principal sources of funding are again this year from central government (Rape Support Fund) and the Police and Crime Commissioner (PCC). The PCC funds the majority of the advocacy services whilst the RSF underpins the counselling service.

Unfortunately both of these funding sources are reviewed on an annual basis which affords little stability for the centre.

Work this year has focused on developing more sustainable funding and has seen the centre engage with tendering opportunities and has been successful in working in partnership with Coventry Rape and Sexual Abuse Centre to secure a contract with Birmingham Community Health Care Trust to provide counselling support for children accessing the Sexual Assault Referral Centre (SARC) across the West Midlands.

We have also provided support to the Independent Inquiry into Child Sexual Abuse (IICSA) hearings which has seen staff support at high profile hearings in London. WMRSASC has also been successful in securing the tender for the IICSA Truth Project which is investigating how organisations in England and Wales may have failed to protect children from sexual abuse, with a focus on the failure of the organisation. This means that survivors may have been abused on the organisation's property or grounds, that they first came into contact with the person who abused them in an organisation, that someone from the organisation knew what was happening, or that they told someone in authority (such as a social worker, teacher, priest or police officer) and nothing was done to stop the abuser.

They may have suffered sexual abuse by a family member, or friend of the family, or even someone they didn't know and, when they reported it, this was not responded to appropriately.

The Management committee has assessed the major risks to which the charity 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

COMMITTEE MEMBERS' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2017

Structure, governance and management

The charity 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.

West Mercia Rape and Sexual Abuse Support Centre is an incorporated charitable company limited by guarantee (charity number 1136677 and Company number 07083844)

Worcestershire Rape and Sexual Abuse Support Centre is a subsidiary of West Mercia Rape and Sexual Abuse Support Centre.

The Management committee, who are also the directors for the purpose of company law, and who served during the year were:

E. D. Needham	
S. Green	(Resigned 4 August 2016)
M. Mihalache-Ward	(Resigned 4 August 2016)
V. Reay	(Resigned 4 August 2016)
J. Griffiths	
D Price	(Resigned 4 August 2016)
J Davies	(Appointed 4 August 2016 and resigned 21 December 2016)
S Pennington	(Appointed 4 August 2016 and resigned 22 September 2016)
A Khan	(Appointed 4 August 2016)
J McCann	(Appointed 4 August 2016)
D Whitfield	(Appointed 4 August 2016)

The Committee 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 Committee Members.

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

Nominations of candidates for election as Committee Members 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.

The Chairperson, Secretary and Treasurer may be nominated from any member of the organisation. Nominations will be moved and seconded by any member of the organisation.

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

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

WEST MERCIA RAPE AND SEXUAL ABUSE SUPPORT CENTRE

COMMITTEE MEMBERS' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2017

New Committee Members 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 Committee

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

To assist Committee 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 Management Committee 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 Committee. As such, clarity in the roles and responsibilities of Committee Members is essential.

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

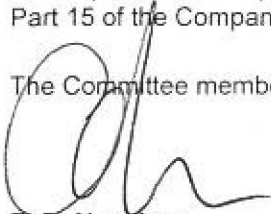
The Management Committee have overall responsibility for ensuring that the charity is operating efficiently and effectively, its assets are safeguarded against unauthorised use or disposition, proper records are maintained and that financial information used within the charity or for publication is reliable 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.

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

The Committee members' report was approved by the Board of Management Committee.



E. D. Needham

Trustee

Dated: 25 July 2017

WEST MERCIA RAPE AND SEXUAL ABUSE SUPPORT CENTRE

CHARTERED ACCOUNTANT, OF THE INSTITUTE OF CHARTERED ACCOUNTANTS IN ENGLAND & WALES ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF WEST MERCIA RAPE AND SEXUAL ABUSE SUPPORT CENTRE FOR THE YEAR ENDED 31 MARCH 2017

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of West Mercia Rape and Sexual Abuse Support Centre for the year ended 31 March 2017, set out on pages 20 to 22 from the charity's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/en/members/regulations-standards-and-guidance/>

This report is made to the charity's Management committee, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of West Mercia Rape and Sexual Abuse Support Centre and state those matters that we have agreed to state to the charity's Management committee, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than West Mercia Rape and Sexual Abuse Support Centre and the charity's Management committee as a body, for our work or for this report.

It is your duty to ensure that West Mercia Rape and Sexual Abuse Support Centre has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and deficit of West Mercia Rape and Sexual Abuse Support Centre. You consider that West Mercia Rape and Sexual Abuse Support Centre is exempt from the statutory audit requirement for the year, and is not required to obtain an independent examiner's report.

We have not been instructed to carry out an audit or a review of the accounts of West Mercia Rape and Sexual Abuse Support Centre. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.



Kendall Wadley LLP

Chartered Accountant, Of The Institute Of Chartered Accountants In England & Wales Accountants

25 July 2017

Granta Lodge

71 Graham Road
Malvern
Worcestershire
WR14 2JS

WEST MERCIA RAPE AND SEXUAL ABUSE SUPPORT CENTRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2017

		Unrestricted funds	Restricted funds	Total 2017	Total 2016
	Notes	£	£	£	£
<u>Income and endowments from:</u>					
Donations and legacies	3	18,661	-	18,661	24,322
Charitable activities	4	33,910	939,274	973,184	721,102
Investments	5	363	-	363	416
Other income	6	-	-	-	2,540
Total income and endowments		52,934	939,274	992,208	748,380
<u>Expenditure on:</u>					
Charitable activities	7	37,307	978,726	1,016,033	708,869
Net income/(expenditure) for the year/ Net movement in funds		15,627	(39,452)	(23,825)	39,511
Fund balances at 1 April 2016		367,839	59,583	427,422	387,911
Fund balances at 31 March 2017		383,466	20,131	403,597	427,422

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 2017

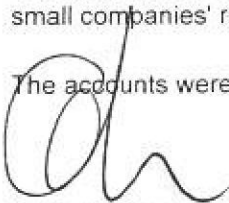
	Notes	2017 £	£	2016 £	£
Current assets					
Debtors	12	23,055		64,102	
Investments	13	102,508		102,183	
Cash at bank and in hand		315,312		276,381	
		440,875		442,666	
Creditors: amounts falling due within one year	14	(37,278)		(15,244)	
Net current assets			403,597		427,422
Income funds					
Restricted funds	15		20,131		59,583
Unrestricted funds			383,466		367,839
			403,597		427,422

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2017. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

The Committee members' responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

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

The accounts were approved by the Management Committee on 25 July 2017


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 2017

	Notes	2017 £	£	2016 £	£
Cash flows from operating activities					
Cash generated from operations	19		38,893		8,838
Investing activities					
Proceeds on disposal of other investments		(325)		(377)	
Interest received		363		416	
Net cash generated from investing activities			38		39
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			38,931		8,877
Cash and cash equivalents at beginning of year			276,381		267,504
Cash and cash equivalents at end of year			315,312		276,381

WEST MERCIA RAPE AND SEXUAL ABUSE SUPPORT CENTRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2017

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

These accounts which show the financial position of the entity alone, have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102, the Companies Act 2006 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. The charity is a Public Benefit Entity as defined by FRS 102.

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

The accounts have been prepared on the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the accounts, the Management committee have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Committee members' continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Management committee in furtherance of their charitable objectives unless the funds have been designated for other purposes.

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 accounts.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Incoming resources

Income is recognised when the charity 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 charity 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.

Donations are recognised in the SOFA when received.

1.5 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

WEST MERCIA RAPE AND SEXUAL ABUSE SUPPORT CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2017

1 Accounting policies

(Continued)

1.6 Financial instruments

The charity 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 charity's balance sheet when the charity 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 unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. 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.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

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

1.7 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 charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

WEST MERCIA RAPE AND SEXUAL ABUSE SUPPORT CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2017

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Management committee 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

	2017	2016
	£	£
Donations and gifts	18,661	24,322

WEST MERCIA RAPE AND SEXUAL ABUSE SUPPORT CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2017

4 Charitable activities

	Income to provide core service £	Training £	Total 2017 £	Total 2016 £
Income received for charitable activities	940,481	32,703	973,184	721,102
Analysis by fund				
Unrestricted funds	1,207	32,703	33,910	
Restricted funds	939,274	-	939,274	
	940,481	32,703	973,184	
For the year ended 31 March 2016				
Unrestricted funds	1,091	18,982		20,073
Restricted funds	701,029	-		701,029
	702,120	18,982		721,102

Included within income relating to Income to provide core services are the following grants:

PCC ISVA	216,803	188,503
Rape Support Fund Worcestershire	147,000	105,000
PCC CHISVA	130,986	99,985
Home Office ISVA	20,000	20,000
Children in Need	32,682	32,066
IESD	81,750	82,495
PCC Counselling	48,300	20,000
OPCC Norfolk Counselling	-	71,500
Lloyds Bank plc grant	25,000	25,000
RCEW Regional Meetings	500	500
PCC IT	-	4,000
RCEW WFD	-	4,920
SV-SIB Grant	47,060	47,060
WCC Grant	10,000	-
IICSA	61,107	-
P SARC	69,286	-
Zurich CYP Grant	4,000	-
PCC MISVA	44,800	-
	939,274	701,029

WEST MERCIA RAPE AND SEXUAL ABUSE SUPPORT CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2017

5 Investments

	2017	2016
	£	£
Interest receivable	363	416

6 Other income

	2017	2016
	£	£
Other income	-	2,540

WEST MERCIA RAPE AND SEXUAL ABUSE SUPPORT CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2017

7 Charitable activities

	2017 £	2016 £
Staff costs	590,544	392,542
Rent and service charge	50,746	37,614
Stationary and books	3,420	2,902
Volunteer and staff travel	42,651	32,372
Outreach work	10,754	20,143
Capacity workers	113,575	59,251
Staff and volunteer development	11,205	35,830
Counsellors	73,818	66,954
Supervision	9,495	7,995
Office expenses and consumables	18,298	10,866
Insurance	3,642	3,993
ICT	16,364	10,983
Telephone	18,834	11,519
Advertising	1,883	9,143
Other costs	39,983	-
	<u>1,005,212</u>	<u>702,107</u>
Share of governance costs (see note 8)	10,821	6,762
	<u>1,016,033</u>	<u>708,869</u>
Analysis by fund		
Unrestricted funds	37,307	
Restricted funds	978,726	
	<u>1,016,033</u>	
For the year ended 31 March 2016		
Restricted funds		708,869
		<u>708,869</u>

WEST MERCIA RAPE AND SEXUAL ABUSE SUPPORT CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2017

8 Governance costs

	2017 £	2016 £	Basis of allocation
Sundries	9,201	5,566	Governance
Professional fees	1,620	1,196	Governance
	<u>10,821</u>	<u>6,762</u>	
Analysed between			
Charitable activities	<u>10,821</u>	<u>6,762</u>	

Included in professional fees is £1,620 (2016 - £1,183) in respect of payroll fees.

9 Management Committee

None of the Management committee (or any persons connected with them) received any remuneration or benefits from the charity during the year.

However, during the year payroll services were provided by Kendall Wadley LLP of which Elizabeth Needham a Trustee is a partner. These amounted to £1,620.

10 Employees

Number of employees

The average monthly number employees during the year was:

	2017 Number	2016 Number
ISVA and core services including counselling and helpline	<u>32</u>	<u>21</u>

Employment costs

	2017 £	2016 £
Wages and salaries	532,958	360,666
Social security costs	41,925	23,679
Other pension costs	10,327	8,197
	<u>590,544</u>	<u>392,542</u>

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

11 Financial instruments

Carrying amount of financial assets

	2017 £	2016 £
Debt instruments measured at amortised cost	23,055	64,102
Instruments measured at fair value through profit or loss	<u>102,508</u>	<u>102,183</u>

WEST MERCIA RAPE AND SEXUAL ABUSE SUPPORT CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2017

		(Continued)	
11	Financial instruments	2017	2016
	Carrying amount of financial liabilities		
	Measured at amortised cost	37,278	15,244
12	Debtors	2017	2016
		£	£
	Amounts falling due within one year:		
	Other debtors	23,055	64,102
13	Current asset investments	2017	2016
		£	£
	Short term deposits	102,508	102,183
14	Creditors: amounts falling due within one year	2017	2016
		£	£
	Other creditors	35,677	14,744
	Accruals and deferred income	1,601	500
		37,278	15,244

WEST MERCIA RAPE AND SEXUAL ABUSE SUPPORT CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2017

15 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:

	Movement in funds		
	Balance at 1 April 2016	Incoming resources	Resources expended net of transfers
	£	£	£
Worcestershire Rape Support Fund	-	147,000	(147,000)
P SARC	-	69,286	(67,223)
Worcestershire County Council	-	10,000	(10,000)
PCC CHISVA	-	130,986	(130,986)
PCC ISVA	-	216,803	(216,803)
Home Office ISVA	-	20,000	(20,000)
Children In Need	-	32,682	(32,682)
IICSA	-	61,107	(63,920)
Innovation, Excellence & Strategic Development Fund (IESD)	-	81,750	(81,750)
	7,268	-	-
Male Counselling Bursary	146	-	(146)
Eveson Charitable Trust-children's counselling	5,000	-	(5,000)
Lloyds Bank General	-	25,000	(25,000)
RCEW Regional Meeting expenses	109	500	(426)
Zurich CYP Grant	-	4,000	(4,000)
PCC MISVA	-	44,800	(25,826)
SV-SIB	47,060	47,060	(94,120)
PCC FISVA Grant	7,268	48,300	(53,844)
	<u>59,583</u>	<u>939,274</u>	<u>(978,726)</u>
			<u>20,131</u>

WEST MERCIA RAPE AND SEXUAL ABUSE SUPPORT CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2017

16 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2016 £	Movement in funds		Balance at 31 March 2017 £
		Incoming resources £	Resources expended £	
Staff training, expansion and service development	219,614	-	-	219,614
	<u>219,614</u>	<u>-</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 an clear exit strategy should additional funding not be forthcoming which includes staff redundancy, commitments to any debtors and ethical endings within the therapeutic relationships.

17 Analysis of net assets between funds

	Unrestricted funds £	Designated funds £	Restricted funds £	Total £
Fund balances at 31 March 2017 are represented by:				
Current assets/(liabilities)	163,852	219,614	20,131	403,597
	<u>163,852</u>	<u>219,614</u>	<u>20,131</u>	<u>403,597</u>

18 Operating lease commitments

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

	2017 £	2016 £
Within one year	<u>40,600</u>	<u>7,940</u>

WEST MERCIA RAPE AND SEXUAL ABUSE SUPPORT CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2017

19	Cash generated from operations	2017 £	2016 £
	(Deficit)/surplus for the year	(23,825)	39,511
	Adjustments for:		
	Investment income recognised in profit or loss	(363)	(416)
	Movements in working capital:		
	Decrease/(increase) in debtors	41,047	(43,335)
	Increase in creditors	22,034	13,078
	Cash generated from operations	<u>38,893</u>	<u>8,838</u>

