

Charity Registration No. 1136677

Company Registration No. 07083844 (England and Wales)

**WEST MERCIA RAPE AND SEXUAL ABUSE SUPPORT CENTRE**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2018**

# WEST MERCIA RAPE AND SEXUAL ABUSE SUPPORT CENTRE

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Management Committee</b>	E D Needham J Griffiths A Khan J McCann D Whitfield
<b>Chief Executive</b>	J Anderson
<b>Charity number</b>	1136677
<b>Company number</b>	07083844
<b>Principal address</b>	PO Box 240 Worcester WR1 2LF
<b>Registered office</b>	Granta Lodge 71 Graham Road Malvern Worcestershire WR14 2JS
<b>Auditor</b>	The Richards Sandy Partnership Ltd Thorneloe House 25 Barbourne Road Worcester WR1 1RU
<b>Bankers</b>	Lloyds Bank plc 4 The Cross Worcester WR1 3PY

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# 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 2018***

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The Management committee present their report and accounts for the year ended 31 March 2018.

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charitable company's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

### **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 charitable company should undertake.

# **WEST MERCIA RAPE AND SEXUAL ABUSE SUPPORT CENTRE**

## **COMMITTEE MEMBERS' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2018**

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### **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 2018**

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### **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 2018**

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### **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 surplus for the year of £60,709 (2017 deficit £23,825) The total reserves at the year end were £464,306, (2017 £403,597). With unrestricted funds totalling £174,384 (2017 £163,852), designated funds £219,614 (2017 £219,614) and restricted funds of £70,308 (2017 £20,131) The funds are adequate and available to fulfil the obligations of the organisation.

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

Unrestricted funds at £174,384 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.

## **WEST MERCIA RAPE AND SEXUAL ABUSE SUPPORT CENTRE**

### **COMMITTEE MEMBERS' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2018**

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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 charitable company is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.



# **WEST MERCIA RAPE AND SEXUAL ABUSE SUPPORT CENTRE**

## **COMMITTEE MEMBERS' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2018**

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### **Structure, governance and management**

The charitable company 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  
J Griffiths  
A Khan  
J McCann  
D Whitfield

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 2018**

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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.

### **Auditor**

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

### **Disclosure of information to auditor**

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

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

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



**E D Needham**

Trustee

Dated: 17 July 2018

# **WEST MERCIA RAPE AND SEXUAL ABUSE SUPPORT CENTRE**

## **STATEMENT OF COMMITTEE MEMBERS' RESPONSIBILITIES**

***FOR THE YEAR ENDED 31 MARCH 2018***

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

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

In preparing these financial statements, the Management committee are required to:

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

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

# WEST MERCIA RAPE AND SEXUAL ABUSE SUPPORT CENTRE

## INDEPENDENT AUDITOR'S REPORT

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

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#### Opinion

We have audited the financial statements of West Mercia Rape and Sexual Abuse Support Centre (the 'charitable company') for the year ended 31 March 2018 which comprise the Statement of Financial Activities, the Balance Sheet, and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2018 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### Basis for opinion

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

#### Conclusions relating to going concern

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

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

#### Other information

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

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

We have nothing to report in this regard.

# **WEST MERCIA RAPE AND SEXUAL ABUSE SUPPORT CENTRE**

## **INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

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

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#### **Opinions on other matters prescribed by the Companies Act 2006**

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

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

#### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' Report included within the Committee Members' Report.

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

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

#### **Responsibilities of Management committee**

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

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

#### **Auditor's responsibilities for the audit of the financial statements**

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

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

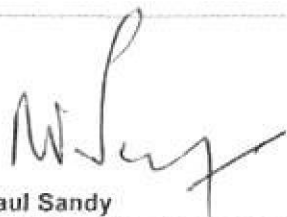
This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report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

# WEST MERCIA RAPE AND SEXUAL ABUSE SUPPORT CENTRE

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

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

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

17 July 2018  
Thorneloe House  
29 Barbourne Road  
Worcester  
WR1 1RU



# WEST MERCIA RAPE AND SEXUAL ABUSE SUPPORT CENTRE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2018

		Unrestricted funds	Restricted funds	Total 2018	Total 2017
	Notes	£	£	£	(as restated) £
<b>Income from:</b>					
Donations and legacies	3	13,784	-	13,784	18,661
Charitable activities	4	11,284	1,448,333	1,459,617	973,184
Investments	5	53	-	53	363
<b>Total income</b>		<b>25,121</b>	<b>1,448,333</b>	<b>1,473,454</b>	<b>992,208</b>
<b>Expenditure on:</b>					
Charitable activities	6	37,413	1,398,156	1,435,569	1,007,953
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		<b>(12,292)</b>	<b>50,177</b>	<b>37,885</b>	<b>(15,745)</b>
Fund balances at 1 April 2017		406,290	20,131	426,421	442,166
<b>Fund balances at 31 March 2018</b>		<b>393,998</b>	<b>70,308</b>	<b>464,306</b>	<b>426,421</b>

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 2018

	Notes	2018 £	£	2017 £	£
<b>Current assets</b>					
Debtors	12	99,113		23,055	
Investments	13	102,522		102,508	
Cash at bank and in hand		325,255		315,312	
		526,890		440,875	
<b>Creditors: amounts falling due within one year</b>	14	(62,584)		(37,278)	
Net current assets			464,306		403,597
<b>Income funds</b>					
Restricted funds	15		70,308		20,131
Unrestricted funds			393,998		383,466
			464,306		403,597

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

The accounts were approved by the Management Committee on 17 July 2018

  
E D Needham

Trustee

Company Registration No. 07083844



# WEST MERCIA RAPE AND SEXUAL ABUSE SUPPORT CENTRE

## NOTES TO THE FINANCIAL STATEMENTS

*FOR THE YEAR ENDED 31 MARCH 2018*

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### **1 Accounting policies**

#### **Company information**

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

#### **1.1 Accounting convention**

The financial statements have been prepared in accordance with the charitable company's memorandum and articles of association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charitable company is a Public Benefit Entity as defined by FRS 102.

The charitable company has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

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

#### **1.2 Going concern**

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

#### **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.

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

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

#### **1.4 Incoming resources**

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

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

#### **1.5 Resources expended**

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

# WEST MERCIA RAPE AND SEXUAL ABUSE SUPPORT CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2018

### 1 Accounting policies

(Continued)

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

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

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

#### 1.6 Cash and cash equivalents

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

#### 1.7 Financial instruments

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

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

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

##### **Basic financial assets**

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

##### **Other financial assets**

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

##### **Basic financial liabilities**

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

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

##### **Derecognition of financial liabilities**

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

#### 1.8 Employee benefits

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

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

#### 1.9 Retirement benefits

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

# WEST MERCIA RAPE AND SEXUAL ABUSE SUPPORT CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2018

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### 1 Accounting policies (Continued)

#### 1.10 Leases

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

### 2 Critical accounting estimates and judgements

In the application of the charitable company's accounting policies, the 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

	2018	2017
	£	£
Donations and gifts	13,784	18,661
	<u>          </u>	<u>          </u>

# WEST MERCIA RAPE AND SEXUAL ABUSE SUPPORT CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2018

### 4 Charitable activities

	Income to provide core service	Training	Total 2018	Total 2017  (as restated)
	£	£	£	£
Income received for charitable activities	1,449,965	9,652	1,459,617	973,184
Analysis by fund				
Unrestricted funds	1,632	9,652	11,284	
Restricted funds	1,448,333	-	1,448,333	
	1,449,965	9,652	1,459,617	
<b>For the year ended 31 March 2017</b>				
Unrestricted funds	1,207	32,703		33,910
Restricted funds	939,274	-		939,274
	940,481	32,703		973,184

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

PCC ISVA	444,000	216,803
Rape Support Fund Worcestershire	153,342	147,000
PCC CHISVA	-	130,986
Home Office ISVA	-	20,000
Children in Need	32,682	32,682
IESD	40,840	81,750
PCC Counselling	-	48,300
Lloyds Bank plc grant	25,000	25,000
RCEW Regional Meetings	1,000	500
SV-SIB Grant	10,000	47,060
WCC Grant	-	10,000
IICSA	544,648	61,107
P SARC	196,821	69,286
Zurich CYP Grant	-	4,000
PCC MISVA	-	44,800
	1,448,333	939,274

# WEST MERCIA RAPE AND SEXUAL ABUSE SUPPORT CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2018

### 5 Investments

	2018	2017
	£	£
Interest receivable	53	363

### 6 Charitable activities

	2018	2017
	£	£
		(as restated)
Staff costs	708,562	582,464
Rent and service charge	47,458	50,746
Stationery and books	4,408	3,420
Volunteer and staff travel	106,778	42,651
Outreach work	7,863	10,754
Capacity workers	325,208	113,575
Staff and volunteer development	24,300	11,205
Counsellors	97,142	73,818
Supervision	12,680	9,495
Office expenses and consumables	11,035	18,298
Insurance	3,755	3,642
ICT	29,214	16,364
Telephone	37,008	18,834
Advertising	1,416	1,883
Other costs	5,367	39,983
Sundries	8,875	-
	1,431,069	997,132
Share of governance costs (see note 7)	4,500	10,821
	1,435,569	1,007,953
<b>Analysis by fund</b>		
Unrestricted funds	37,413	
Restricted funds	1,398,156	
	1,435,569	
<b>For the year ended 31 March 2017</b>		
Unrestricted funds		37,307
Restricted funds		978,726
		1,016,033

# WEST MERCIA RAPE AND SEXUAL ABUSE SUPPORT CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2018

### 7 Governance costs

	2018 £	2017 £	Basis of allocation
Audit fees	4,500	-	Governance
Sundries	-	9,201	Project activity
Professional fees	-	1,620	Staff costs
	<u>4,500</u>	<u>10,821</u>	
Analysed between			
Charitable activities	<u>4,500</u>	<u>10,821</u>	

### 8 Management Committee

None of the Management committee (or any persons connected with them) received any remuneration or benefits from the charitable company 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 £1,772 (2017 - £1,620).

### 9 Employees

#### Number of employees

The average monthly number employees during the year was:

	2018 Number	2017 Number
ISVA and core services including counselling and helpline	<u>34</u>	<u>32</u>

#### Employment costs

	2018 £	2017 £ (as restated)
Wages and salaries	640,945	528,165
Social security costs	49,713	41,925
Other pension costs	17,904	12,374
	<u>708,562</u>	<u>582,464</u>

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

### 10 Prior year adjustment

A prior year adjustment has been made in respect of Employers National Insurance relief, Statutory Maternity Pay recovered and employees contributions towards care costs deducted from the payroll that were incorrectly being carried in the balance sheet. The amount relating to 2017 totalled £8,080 and that relating to earlier years (2015 and 2016) totalled £14,744. The unrestricted fund values have been restated at the relevant accounting dates by these amounts.

# WEST MERCIA RAPE AND SEXUAL ABUSE SUPPORT CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2018

<b>11</b>	<b>Financial instruments</b>	<b>2018</b>	<b>2017</b>
		<b>£</b>	<b>£</b>
	<b>Carrying amount of financial assets</b>		
	Debt instruments measured at amortised cost	99,113	23,055
	Instruments measured at fair value through profit or loss	102,522	102,508
		<u>          </u>	<u>          </u>
	<b>Carrying amount of financial liabilities</b>		
	Measured at amortised cost	62,584	24,417
		<u>          </u>	<u>          </u>
<b>12</b>	<b>Debtors</b>	<b>2018</b>	<b>2017</b>
		<b>£</b>	<b>£</b>
	<b>Amounts falling due within one year:</b>		
	Other debtors	99,113	23,055
		<u>          </u>	<u>          </u>
<b>13</b>	<b>Current asset investments</b>	<b>2018</b>	<b>2017</b>
		<b>£</b>	<b>£</b>
	Short term deposits	102,522	102,508
		<u>          </u>	<u>          </u>
<b>14</b>	<b>Creditors: amounts falling due within one year</b>	<b>2018</b>	<b>2017</b>
		<b>£</b>	<b>(as restated)</b>
		<b>£</b>	<b>£</b>
	Other taxation and social security	-	12,861
	Other creditors	-	22,816
	Accruals and deferred income	62,584	1,601
		<u>          </u>	<u>          </u>
		62,584	37,278
		<u>          </u>	<u>          </u>

# WEST MERCIA RAPE AND SEXUAL ABUSE SUPPORT CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2018

#### 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:

	Balance at 1 April 2017	Movement in funds		Balance at 31 March 2018
	£	Incoming resources	Resources expended	£
Worcestershire Rape Support Fund	-	153,342	(153,342)	-
P SARC	2,063	196,821	(198,884)	-
PCC ISVA	-	444,000	(444,000)	-
Children In Need	-	32,682	(32,682)	-
IICSA	(2,813)	544,648	(471,527)	70,308
Innovation, Excellence & Strategic Development Fund (IESD)	-	40,840	(40,840)	-
Lloyds Bank General	-	25,000	(25,000)	-
RCEW Regional Meeting expenses	183	1,000	(1,183)	-
PCC MISVA	18,974	-	(18,974)	-
SV-SIB	-	10,000	(10,000)	-
PCC FISVA Grant	1,724	-	(1,724)	-

#### 16 Designated funds

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

	Balance at 1 April 2017	Movement in funds		Balance at 31 March 2018
	£	Incoming resources	Resources expended	£
Winding up provision	219,614	-	-	219,614
	219,614	-	-	219,614

WMRSASC recognises the complexities of working within the sexual violence field and a 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.



# WEST MERCIA RAPE AND SEXUAL ABUSE SUPPORT CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2018

### 17 Analysis of net assets between funds

	Unrestricted funds £	Designated funds £	Restricted funds £	Total £
Fund balances at 31 March 2018 are represented by:				
Current assets/(liabilities)	174,384	219,614	70,308	464,306
	<u>174,384</u>	<u>219,614</u>	<u>70,308</u>	<u>464,306</u>

# WEST MERCIA RAPE AND SEXUAL ABUSE SUPPORT CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2018**

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### **18 Operating lease commitments**

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

	2018 £	2017 £
Within one year	40,359	40,492
Between two and five years	19,328	45,098
	<u>59,687</u>	<u>85,590</u>

### **19 Related party transactions**

There were no disclosable related party transactions during the year (2017 - none) other than as already disclosed in note 8.