

Somerset and Avon Rape and Sexual Abuse Support

Board of Trustees Report and Financial Statements

For the Year Ended 31 March 2018

Registered Charity Number: 1126682

Registered Company Number: 6738639

Somerset and Avon Rape and Sexual Abuse Support
Board of Trustees Report and Financial Statements for the year ended 31 March 2018

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:

Claire Stewart-Hall	Chair (from 2 November 2018)	Appointed 3 August 2017
Rosemary Brooke	Secretary and Treasurer	Appointed 6 December 2012
Ruth Richardson		Appointed 12 April 2012 Resigned 7 June 2018
Gwendolyn Sterk		Appointed 8 January 2015
Catherine Graham		Appointed 7 June 2018
Charlotte Swarbrick		Appointed 3 August 2017
Penny Walster		Appointed 3 August 2017
Caroline Green		Appointed 3 August 2017
Linda Moore		Appointed 3 August 2017
Saskia Konynenburg		Appointed 2 November 2017
Michele Burleigh		Appointed 4 October 2018

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Key management personnel

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

Claire Bloor	Chief Executive Officer (from 19 March 2018)
Rowan Miller	Chief Executive Officer (to 23 March 2018)
Lisa Benjamin	Training and Information Officer
Bethan Fisher	Service Development Manager
Ruth Wood	Service Development Manager
Elizabeth Roberts	Volunteer Manager
Emma Wallis	Finance Manager
Carolyn Holt	Fundraising and Events Manager

Bankers

Unity Trust Bank
Nine Brindley Place
Birmingham
B1 2HB

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

Triodos Bank
Deanery Road
Bristol
BS1 5AS

Independent Examiner

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

Trustees report for the year ended 31 March 2018

The Trustees present their report and examined financial statements for the year ended 31 March 2018.

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.

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 aren'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, focused on self help guides for all survivors including those with learning disabilities, continued to distribute active sexual consent materials and contributed 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 practises 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 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 survivors, 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 in a year will cost society over £335,904,000².
- Sexual violence costs in physical and mental health care in the South West is £79,498,749³.
- 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.

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>

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

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.

The Ministry of Justice recognise SARSAS as having two separate Centres, Bristol and Taunton. Each centre receives Female Rape Support Funding.

A number of funding applications for specific activities were successful in the year. These included the following:

- a grant from Barnardo's for the Phoenix Project which delivers specialist child sexual abuse support across Somerset;
- funding from Lloyds Bank Foundation for the provision of justice transition service;
- funding from Garfield Weston for core costs and counselling;
- a grant, split with The Green House, from NHS England for counselling provision to reduce waiting lists;
- a three year grant from Nisbet's Trust for specialist support; and
- a grant from St John's Hospital for the provision of counselling in Bath.

In addition, new grants or extensions to existing grants were also secured from Bristol City Council, Bristol University, Brook Trust, Somerset Community Foundation, South Gloucestershire Council and Taunton Women's Aid

Workforce development

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

The Board of Trustees changed the role of director to Chief Executive Officer (CEO) with effect from 1 January 2018.

Rowan Miller, who had held the position of Director since November 2013 and then CEO from 1 January 2018, left the organisation in March 2018. We are extremely grateful to Rowan for her years of service. She built the organisation up from a team of three people to where it is today.

Several new posts were created and filled in the year being Fundraising and Events Manager, Finance Administrator and two Specialist Support workers focused on the Phoenix Project. In addition new staff joined us to replace outgoing employees in the roles of Service Delivery Manager for Bristol, Learning Disabilities Specialist Support Worker and General Administrator.

The Management and Co-Ordination Team continue to support the CEO in the day-to-day operations of the organisation. The team comprises the CEO, Training and Information Officer, two Service Delivery Managers, Volunteer Manager, Finance Manager and, most recently, the Fundraising and Events Manager.

15 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 40 active volunteers.

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.

We have focused on our 'Pause Play Stop' campaign educating students of universities and schools across Somerset about sexual consent. In addition, we have delivered training on understanding sexual violence and responding to the disclosure of sexual violence to a wide range of professionals.

Alongside this, we have supported the University of the West of England in developing a campaign to encourage people to change behaviour around sexual violence and hate crime.

Projects and service developments

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;

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- An e-mail support and information service;
- Comprehensive assessments and information appointments;
- Specialist support including focused services for survivors of child sexual abuse and those survivors with learning disabilities;
- Specialist trauma counselling including Solution Focused Brief Therapy; and
- Bibliotherapy from our self help guide.

In addition, the Bristol Sexual Violence Support Consortium is in the process of being developed by the Innovations Manager as part of the project funded by Lloyds Bank Foundation.

Financial review

Financial summary

Income in the year totalled £697,113 (2017: £511,947) of which £659,408 (2017: £484,341) 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, specialist support and counselling – to relieve the trauma and distress of those who have experienced sexual violence.

Expenditure in the year totalled £637,611 (2017: £574,518) of which £629,007 (2017: £567,880) related to charitable activities. Of this amount spent on charitable activities, the most sizeable is on staff costs which totalled £351,927 (2017: £338,156).

An investment is held with Investec Wealth and Investment with the purpose of securing funds and trying to achieve higher returns. The investment is low-to-medium risk and is spread between fixed interest, equities, property, alternative assets and cash. Investment income of £4,040 (2017: £3,547) was earned in the year and the investment value has decreased by £3,425 (2017: increase of £10,926).

Total reserves as at 31 March 2018 was £231,097 (2017: £175,020) of which £163,908 (2017: £192,223) was unrestricted and £67,189 (2017: £(17,203)) was restricted and unavailable for the general purposes of the charity. Of the unrestricted funds none have been designated (2017: £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.

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 skeleton operating costs prioritising the continuation and safe ending of the counselling and support work being actively provided by the organisation. Any clients on our waiting list will be contacted and signposted to other services.

We recognise that any reserves held as cash at bank over £85,000 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 £85,000 with any one bank.

Going concern

The Board of 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 29 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 (2017: 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.

Where applicable, 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. Currently, there is no volunteer representative however, the Board of Trustees is looking to fill this position.

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. The induction process for new Trustees also includes training and development days.

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 twelve members, administers the charity. The Board of Trustees normally meets every second month. A Chief Executive Officer (CEO) is appointed by the Trustees to manage the day-to-day operations of the charity. To facilitate effective operations, the CEO 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 and Barnardo's BASE 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.

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 hold a Risk Register documenting the major risks facing the charity along with mitigating actions. This is reviewed on a regular basis as part of the rolling timetable of the Board of Trustees. The following are considered by the Board of Trustees to be 'red' risks meaning that there is a high probability of them occurring and, if this were to happen, there would be a significant impact on the organisation:

- *Loss of key personnel*

SARSAS has a comprehensive HR policy framework and development plans in place. All key management positions are currently filled. Key personnel have an extended notice period which would allow sufficient time for recruitment.

- *Loss of significant funding*

A fundraising plan and business plan are in place, these are reviewed by the Board of Trustees on a regular basis. In Bristol, the consortium approach has strengthened the position of SARSAS and its partners. Across the area, the CEO, along with the Management and Co-ordination Team, continue to develop relationships with grant makers and commissioners.

- *External strategy*

Changes in the external environment, such as the development of central funding, the role of commissioners and the changes in the health system would all have a significant impact on SARSAS and the way in which it operates.

The business plan addresses this risk and, as the external environment changes, the CEO and Board of Trustees responds accordingly.

Plans for future periods

As mentioned above, SARSAS has recently had a change in CEO. This has naturally led to a period of review of the organisation. Over the coming months SARSAS will develop a Theory of Change and a review and implement our three year Strategic Plan.

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.

In 2018/19 SARSAS will be working towards:

- Evaluating our current service delivery, ensuring that any gaps in provision are identified;
- Increasing the numbers of survivors seen for face to face therapeutic support across Avon and Somerset from 115 to 130 per week;
- Externally evaluating the impact of SARSAS services on positive changes for survivors using the QuIP evaluation model;

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- Reviewing the pathways into and through SARSAS services including a stepped care approach;
- Carrying out a needs analysis on who is using our services in comparison to the demographics of the populations we are serving;
- Utilising the needs analysis being carried out by the Sexual Violence Support Consortium to inform and improve SARSAS services;
- Developing a new SARSAS Communication Strategy;
- Developing approach plans to all local authorities across Avon and Somerset to ensure they all develop a local sexual violence strategy;
- Reviewing and refreshing the SARSAS fundraising strategy with the new fundraising and events manager; and
- Writing up and establishing the SARSAS evidence based model of working with survivors.

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;
- 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 ought 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



Claire Stewart-Hall

Independent Examiners Report to the Trustees

I report on the unaudited accounts for the year ended 31 March 2018 set out on pages 19 to 37

Responsibilities and basis of report

As the charity's Trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement


Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of MAAT, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Joanne Trowbridge MAAT

..... 14 / 12 / 2018

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 2018

		Unrestricted Funds	Restricted Funds	Total Funds 2018	Total Funds 2017
		£	£	£	£
Income and endowments from:					
Donations and legacies	3	13,778	2,655	16,433	13,413
Charitable activities	4	-	659,408	659,408	484,341
Other trading activities	5	14,734	-	14,734	10,617
Investments	6	4,040	-	4,040	3,547
Other		-	2,498	2,498	29
		32,552	664,561	697,113	511,947
Expenditure on:					
Raising funds	7	(6,049)	(2,200)	(8,249)	(6,318)
Charitable activities	8	(8,200)	(620,807)	(629,007)	(567,880)
Other	9	-	(355)	(355)	(320)
		(14,249)	(623,362)	(637,611)	(574,518)
Net gains/(losses) on investments	16	(3,425)	-	(3,425)	10,926
Net income/(expenditure)		14,878	41,199	56,077	(51,645)
Transfers between funds		(43,193)	43,193	-	-
Net movement in funds		(28,315)	84,392	56,077	(51,645)
Reconciliation in funds					
Total funds brought forward		192,223	(17,203)	175,020	226,665
Total funds carried forward	20	163,908	67,189	231,097	175,020

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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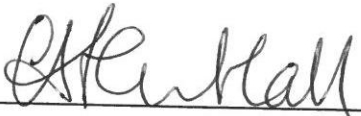
Balance sheet as at 31 March 2018

		2018	2017
		£	£
Fixed assets			
Tangible assets	15	15,349	21,765
Investments	16	157,334	160,759
Total fixed assets		172,683	182,524
Current assets			
Debtors	17	71,713	18,593
Cash at bank and in hand		101,243	97,328
Total current assets		172,956	115,921
Liabilities			
Creditors: amounts falling due within one year	18	(114,542)	(123,425)
Net current assets		58,414	(7,504)
Net assets		231,097	175,020
The funds of the charity			
Unrestricted funds		163,908	192,223
Restricted income funds		67,189	(17,203)
Total charity funds	20	231,097	175,020

For the year ended 31 March 2018, 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 4 October 2018 and signed on their behalf by:



Claire Stewart-Hall, Chair of Trustees

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Statement of cash flows for the year ended 31 March 2018

		2018 £	2017 £
Cash flows from operating activities			
Net cash provided by operating activities	22	984	35,426
Cash flows from investing activities			
Purchase of investments		-	-
Dividends and interest from investments		4,040	3,547
Purchase of property, plant and equipment		(1,109)	(606)
		2,931	2,941
Change in cash and cash equivalents in the reporting period		3,915	38,367
Cash and cash equivalents at the beginning of the reporting period		97,328	58,961
Cash and cash equivalents at the end of the reporting period		101,243	97,328

Notes to the financial statements for the year ended 31 March 2018

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) Preparation of the accounts on a going concern basis

The charity reported a cash inflow of £3,915 (2017: £38,367 inflow) for the year.

Closing reserves as at 31 March 2018 were £231,097 (2017: £175,020), of which £163,908 (2017: £192,223) 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.

c) 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).

1. Accounting policies (continued)

d) 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.

e) 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.

f) 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.

g) 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.

1. Accounting policies (continued)

h) 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.

i) 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.

j) 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.

k) 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.

l) 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.

m) 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.

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1. Accounting policies *(continued)*

n) 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.

o) 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. Employees are automatically enrolled into the National Employment Savings Trust (NEST) unless they choose to opt into a different pension scheme of their choosing.

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 2018 was 32 (2017: 32). Any Trustees who are members of the charity are only entitled to voting rights; those Trustees have no beneficial interest in the charity.

3. Income from donations and legacies

	2018 £	2017 £
Gifts	16,433	13,413

The income from donations and legacies was £16,433 (2017: £13,413) of which £13,778 (2017: £13,413) was unrestricted and £2,655 (2017: £Nil) was restricted.

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.

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4. Income from charitable activities

	2018	2017
	£	£
Unrestricted funds		
Miscellaneous grants	-	-
Restricted funds (note 20)		
Safer Bristol Partnership	115,000	115,803
Ministry of Justice – Rape Support Fund	88,624	84,000
Ministry of Justice – Sulis Project	88,124	114,380
NHS Bristol	75,000	-
Somerset Barnardo's	57,093	-
The Three Guineas Trust	56,201	53,435
Lloyds Bank Foundation	33,333	-
Henry Smith	30,000	14,900
Avon & Somerset OPCC	19,009	19,009
Brook Trust	18,608	19,183
St John's Hospital	17,500	4,999
The Nisbet Trust	15,000	-
Ministry of Defence	14,340	1,324
Local Authorities	10,000	33,546
Garfield Weston	11,666	-
Taunton Women's Aid	9,910	7,433
Home Office	-	9,789
Bristol Public Health	-	6,540
	659,408	484,341
Total income from charitable activities	659,408	484,341

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5. Income from other trading activities

	2018	2017 £
Unrestricted funds		
Provision of training courses	4,652	6,455
Sale of materials	4,075	3,112
Other	6,007	1,050
	<u>14,734</u>	<u>10,617</u>

The income from other trading activities was £14,734 (2017: £10,617), of which all was unrestricted.

6. Investment income

	2018 £	2017 £
Unrestricted funds		
Investment income	<u>4,040</u>	<u>3,547</u>

Investment income of £4,040 (2017: £3,547) is from investments held in the period and is wholly unrestricted. See note 16 for further details.

7. Expenditure on raising funds

In the year ended 31 March 2018, expenditure of £8,249 was incurred on raising funds. This was for the following:

- £6,049 which was the cost of employing a Fundraising and Events Manager. The costs include salary, employer's national insurance and employer's pension contributions along with expenses and training costs relating to the individual. This was from unrestricted reserves.
- £2,200 was spent on a fundraising consultant for support with larger funding bids. This was from restricted reserves.

In the prior year, expenditure on raising funds of £6,318 of which all was unrestricted, was spent on fundraising and campaign materials and consultancy.

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8. Expenditure on charitable activities

	Charitable activities	Support costs	2018 Total	2017 Total
	£	£	£	£
Staff costs	310,338	41,589	351,927	338,156
Recruitment	3,204	1,685	4,889	4,257
Staff and volunteer support and development	10,935	-	10,935	14,752
Travel and subsistence	13,338	131	13,469	12,367
Contractors and counsellors	149,087	-	149,087	102,967
Promotion	1,743	-	1,743	4,208
Resource development and knowledge distribution	2,051	-	2,051	5,654
Event costs	4,069	-	4,069	1,840
Rent, rates and service charges	42,789	5,629	48,418	45,700
Printing, postage and stationery	5,400	710	6,110	5,365
Telephone and computer charges	10,776	1,418	12,194	12,713
Equipment and maintenance	2,619	345	2,964	2,631
General expenses	5,312	658	5,970	5,128
Professional fees	3,707	2,273	5,980	3,370
Governance costs	-	759	759	125
Annual General Meeting	-	917	917	1,226
Depreciation	6,650	875	7,525	7,421
	572,018	56,989	629,007	567,880

Expenditure on charitable activities was £629,007 (2017: £567,880) of which £8,200 (2017: £25,885) was unrestricted and £620,807 (2017: £541,995) was restricted.

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9. Expenditure on other activities

	2018 £	2017 £
Bank charges	355	320

Expenditure on other activities was £355 (2017: £320) of which all was unrestricted.

10. Net income for the year

Net income for the year is stated after charging:

	2018 £	2017 £
Operating leases – equipment	2,087	1,961
Depreciation (note 15)	7,525	7,421
Independent Examiner's remuneration:		
Independent Examination fees	378	378
Accountancy services	1,563	1,591

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

	2018 £	2017 £
Salaries and wages	326,121	307,498
Social security costs	16,646	15,679
Pension costs	14,944	14,979
	357,711	338,156

No employees had employee benefits in excess of £60,000 (2017: None). Pension costs are allocated to funds in proportion to the related staffing costs incurred.

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

The key management personnel of the charity comprises:

- Trustees
- Director
- Finance Manager
- Fundraising 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 £184,029 (2017: £177,548). The increase is due to a new Fundraising and Events Manager post being created and maternity cover for the Finance Manager.

The Trustees were not paid and did not receive any other benefits from employment in the year (2017: £Nil). No trustee received payment for professional or other services supplied to the charity (2017: £Nil).

12. Staff numbers

The average headcount for the reporting period was 19 staff (2017: 17). The average number of full-time equivalent employees (including casual and part-time staff) during the year was 13 (2017: 13).

The average number of full-time staff was 5 (2017: 8) and the average number of part-time staff was 14 (2017: 9) in the reporting period.

13. Related party transactions

In the financial year to 31 March 2018, the charity purchased catering services of £207 from Scoff and Relish LLP, a company related to the outgoing CEO. The amount paid was at normal market rates and was due and payable under normal payment terms.

In the prior year there were no related party transactions.

There were no outstanding balances with related parties as at 31 March 2018 (2017: £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.

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15. Tangible fixed assets

	Fixtures and fittings	Computers and equipment	Total
	£	£	£
Cost			
As at 1 April 2017	26,994	26,731	53,725
Additions	-	1,109	1,109
As at 31 March 2018	26,994	27,840	54,834
Depreciation			
As at 1 April 2017	13,092	18,868	31,960
Charge for the year	3,286	4,239	7,525
As at 31 March 2018	16,378	23,107	39,485
Net book value			
As at 1 April 2017	13,902	7,863	21,765
As at 31 March 2018	10,616	4,733	15,349

16. Investments

	£
Value as at 1 April 2017	160,759
Change in value in year	(3,425)
Value as at 31 March 2018	157,334

The charity has 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.

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17. Debtors

	2018 £	2017 £
Trade debtors	67,086	8,347
Other debtors	416	-
Prepayments and accrued income	4,211	10,246
	<u>71,713</u>	<u>18,593</u>

18. Creditors: amounts falling due within one year

	2018 £	2017 £
Trade creditors	10,947	15,043
Short term compensated absences (holiday pay)	7,250	9,313
Other creditors and accruals	14,459	15,390
Credit cards	241	218
Deferred income (see note 19)	81,645	83,461
	<u>114,542</u>	<u>123,425</u>

19. Deferred income

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

	£
Balance as at 1 April 2017	83,461
Amount released to income earned from charitable activities	(83,461)
Amount deferred in year	81,645
Balance as at 31 March 2018 (see note 18)	<u>81,645</u>

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20. Analysis of charitable funds

	Balance at 1 April 2017	Incoming resources	Resources expended	Transfers	Balance at 31 March 2018
	£	£	£	£	£
Unrestricted funds					
Unrestricted fund	192,223	32,552	(17,674)	(43,193)	163,908
Restricted funds					
Avon & Somerset OPCC	982	19,009	(22,965)	4,595	1,621
Bristol Public Health	2,414	-	-	(2,414)	-
Brook Trust	2,503	18,608	(18,479)	-	2,632
Garfield Weston	-	11,666	(11,212)	-	454
Henry Smith	2,883	30,000	(28,778)	-	4,105
Lloyds Bank Foundation	-	36,920	(33,520)	-	3,400
Local Authorities	10,861	10,000	(10,300)	(10,561)	-
Ministry of Defence	1,324	14,340	(10,395)	-	5,269
Ministry of Justice – Rape Support Fund	15,851	88,624	(88,475)	-	16,000
Ministry of Justice – Sulis Project	(45,965)	88,124	(82,505)	40,346	-
NHS England	-	75,000	(55,101)	-	19,899
Nisbet's Trust	-	15,000	(14,788)	-	212
Safer Bristol	(12,294)	116,566	(115,499)	11,227	-
Somerset Barnardo's	-	57,093	(58,127)	-	(1,034)
St John's Hospital	-	17,500	(16,252)	-	1,248
Taunton Women's Aid	2,360	9,910	(7,996)	-	4,274
The Three Guineas Trust	1,878	56,201	(48,970)	-	9,109
	(17,203)	664,561	(623,362)	43,193	67,189
Total charity funds	175,020	697,113	(641,036)	-	231,097

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20. Analysis of charitable funds (continued)

Name of restricted funds	Description, nature and purpose of fund
Avon and Somerset OPCC	Funding for the charity to extend its service for women and girls in Somerset with complex needs.
Bristol Public Health	Funding to be spent in the year ended 31 March 2017 for the launch of the men and boys service including the launch event, training, and champions' scheme.
Brook Trust	Funding for the charity to extend its service for women and girls in North Somerset with complex needs.
Garfield Weston	Fund for the charity to spend on core costs such as the provision of counselling services.
Henry Smith	Salary and related costs for a Complex Needs Worker to provide 1-to-1 support and advocacy for women who have been sexually abused.
Lloyds Bank Foundation	This project, funded by Lloyds Bank Foundation, focuses on the development and provision of a justice transition service.
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, South Gloucestershire and Bath and North East Somerset.
Ministry of Defence	Funding to provide training and resources for welfare and military staff about sexual violence.
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.
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.
NHS England	Funding to be used for the provision of counselling services with the aim to reduce the waiting lists. This grant was jointly awarded with a portion going to The Green House for the provision of counselling for men and boys.
Nisbet's trust	Funding towards specialist support work and solution focused brief therapy provided to service users in Bristol.

20. Analysis of charitable funds *(continued)*

Name of restricted funds	Description, nature and purpose of fund
Safer Bristol	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.
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.
Taunton Women's Aid	Funding for counselling and core costs in Somerset.
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 – year ended 31 March 2017

	Balance at 1 April 2016	Incoming resources	Resources expended	Transfers	Balance at 31 March 2017
	£	£	£	£	£
Unrestricted funds					
Unrestricted fund	191,990	38,532	(32,523)	(5,776)	192,223
Restricted funds					
Safer Bristol	14,520	115,803	(142,617)	-	(12,294)
Ministry of Justice – Rape Support Fund	32,016	84,000	(100,165)	-	15,851
OPCC / Home Office	25	25,798	(24,841)	-	982
St John's Hospital	(730)	4,999	(10,045)	5,776	-
Local Authorities	-	33,546	(22,685)	-	10,861
Ministry of Justice – Sulis Project	(15,672)	114,380	(144,673)	-	(45,965)
Brook Trust	187	19,183	(16,867)	-	2,503
The Three Guineas Trust	4,329	53,435	(55,886)	-	1,878
Taunton Women's Aid	-	7,433	(5,073)	-	2,360
Bristol Public Health	-	9,540	(7,126)	-	2,414
Ministry of Defence	-	1,324	-	-	1,324
Henry Smith	-	14,900	(12,017)	-	2,883
	34,675	484,341	(541,995)	5,776	(17,203)
Total charity funds	226,665	522,873	(574,518)	-	175,020

21. Analysis of net assets between funds

	Unrestricted fund	Restricted funds	Total
	£	£	£
Tangible fixed assets	-	15,349	15,349
Investments	157,334	-	157,334
Cash at bank and in hand	6,574	94,669	101,243
Other net current assets	-	(42,829)	(42,829)
Total	163,908	67,189	231,097

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

	2018 £	2017 £
Net income for the reporting period	56,077	(51,645)
<i>Adjustments for:</i>		
Depreciation charges	7,525	7,421
(Gains)/losses on investments	3,425	(10,926)
Dividends and interest from investments	(4,040)	(3,547)
(Increase)/decrease in debtors	(53,120)	33,811
Increase/(decrease) in creditors	(8,883)	60,312
Net cash used in operating activities	984	35,426