

REGISTERED CHARITY NUMBER: 1049826

**Report of the Trustees and
Audited Financial Statements for the Year Ended 31 March 2022
for
Rape and Sexual Abuse Support Centre
(Cheshire and Merseyside)**

**Rape and Sexual Abuse Support Centre
(Cheshire and Merseyside)**

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for the Year Ended 31 March 2022**

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**Rape and Sexual Abuse Support Centre
(Cheshire and Merseyside)**

**Report of the Trustees
for the Year Ended 31 March 2022**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Services

RASASC offers a range of services to adults and children who have been affected by sexual violence including:

- Information Line
- Independent Sexual Violence Advisors
- Children & Young People's Independent Sexual Violence Advisors
- Specialist Counselling
- Specialist Children & Young People's Counselling
- Group Work
- Drop in
- Training to professionals and the public
- Volunteer opportunities

Mission Statement

Rape and Sexual Abuse Support Centre aims to be a centre of excellence in the provision and delivery of services to individuals and families who have been affected by sexual violence. We believe that sexual violence is a cause and consequence of gender inequality and work to feminist principals throughout our service delivery.

Service Aims

- To maintain a free and confidential service, which is therapeutic and educational.
- To provide the choice of women only space in all aspects of our service delivery.
- To respect the rights of women, men and young people who access our service.
- To support clients in making decisions through counselling and information.
- To raise awareness of issues related to sexual violence.
- To maintain confidentiality, allowing service users to trust the service we offer.
- To evaluate the service on a regular basis and to develop the service in response to the demands of our clients, where possible.

Charitable Objects

The objects of the service are -

1. To relieve the physical, mental and emotional distress of people from Cheshire and Merseyside and surrounding area who have experienced any form of sexual violence.
2. To relieve the distress of relatives and friends of such victims through the provision of counselling and support.

**Rape and Sexual Abuse Support Centre
(Cheshire and Merseyside)**

**Report of the Trustees
for the Year Ended 31 March 2022**

OBJECTIVES AND ACTIVITIES

Significant activities and growth strategy

Growth Strategy - our priorities are sustainability; quality; partnerships; innovation; and prevention

Through consultation with trustees, members of staff, service users & stakeholders the following strategies have been identified to ensure the continued growth and development of RASASC over the next five years:

- To work closely with commissioners to implement effective delivery of all aspects of the service
- Respond to re-commissioning processes in a timely manner
- Maintain ISVA provision for adults, adolescents and children
- Maintain specialist counselling provision for adults; adolescents and children
- Develop specialist therapeutic services for children
- Implement a structured programme of training and communication across commissioned areas
- Develop opportunities for volunteers, particularly in relation to campaigning and fundraising
- Seek opportunities to work in partnership with other agencies
- Maintain continued partnership working with Cheshire and Merseyside Sexual Assault Referral Centres.
- Work in partnership with agencies to provide seamless care pathways for those who use our services
- Develop sources of funding to include trust funds and grants; statutory contracts; and sponsorship/public donations
- Respond to expansion opportunities across the North West footprint as appropriate
- To raise the local and national profile of the organisation

Public benefit

In setting our objectives and planning our activities, our Trustees have given careful consideration to the Charity Commission's general guidance on public benefit, including the guidance 'public benefit : running a charity (PB2)'

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity has achieved its objectives by receiving over 2700 individual referrals for survivors of sexual violence. These referrals were processed by our Pathway Navigator Team and would be offered one or more of the following services: Independent Sexual Advisor Support, Pre-trial counselling, Specialist therapy, Support Group, Drop in and or Information Line Signposting and support. We offered over 67,000 interventions to survivors during the April 2021 to March 2022. The Information Line was open Monday to Friday 9.00 till 4.00 providing advice, information, and signposting. We have hosted the position of the North West Marketing and Communications Manager which evidences our approach to partnership work as this positions brings together all local services and actively promotes the SARC Aftercare Pathway.

FINANCIAL REVIEW

Financial position

The charity generated a surplus of £98,790 in the year, this surplus will be used to fund ongoing services. The charity has received additional covid specific funding to facilitate a different way of working during the pandemic. Additional staff have been hired to enable the charity to meet the increased level of services it is now providing. The services remain ongoing, so the surpluses are required to meet these needs.

Principal funding sources

The charity mainly relies on funding obtained from national and local government by application for specific projects and work and has secured contracts to work in partnership with local Sexual Assault Referral Centres to deliver a seamless aftercare service in Cheshire East, Cheshire West & City of Chester, Halton, Knowsley, St Helens & Warrington. The Aftercare provision is jointly funded by Local Authorities, NHS England, Cheshire Police and Crime Commissioner and Merseyside Police and Crime Commissioner.

Investment policy and objectives

The trustees have decided that surplus funds should be deposited in an account to maximise income, flexibility and security of capital.

**Rape and Sexual Abuse Support Centre
(Cheshire and Merseyside)**

**Report of the Trustees
for the Year Ended 31 March 2022**

FINANCIAL REVIEW

Reserves policy

The trustees have decided, because of the dependence on external donors, to set the level of required unrestricted reserves at an amount equivalent to three six months running costs. Unrestricted and restricted reserves are £600,000. The minimum level of reserves required to meet three months running costs are £350,000. These reserves will also enable us to meet redundancy costs. The reserves will be used to continue to provide services as funding agreements come to an end.

Going concern

The Trustees are continually reviewing the operations of the charity and its ability to deliver its objects. We have secured 2 Aftercare Contracts, one from Cheshire PCC that is in Year One of a 5 Year term and one from Merseyside PCC that starts in April 2022 for 5 years. We believe that this means that the charity is a going concern and there are no immediate risks.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The charity was set up on 13th October 1995 and is governed by its rules adopted on that date, as amended on 2nd August 2000, 18th September 2001, 10th May 2005 and 30th September 2013. The charity operates under the name Rape and Sexual Abuse Support Centre (Cheshire & Merseyside), abbreviated to RASASC.

We are a registered charity that works with people affected by sexual violence.

Recruitment and appointment of new trustees

All committee members retire from the office at the end of the next Annual General Meeting after the date on which they came into office, but may be re-elected or re-appointed.

**Rape and Sexual Abuse Support Centre
(Cheshire and Merseyside)**

**Report of the Trustees
for the Year Ended 31 March 2022**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

RASASC is a registered charity (1049826) established in 1995 to provide advice, support and counselling to men, women and young people who have been affected by any form of sexual violence. We provide services throughout Cheshire and Merseyside, with centres based in Cheshire East, Cheshire West, Halton, St Helens, Knowsley and Warrington. We aim to ensure accessibility across our commissioned footprint and as such, in addition to these centres, we also deliver services in an outreach capacity within local community settings, such as health & children's centres.

The staff team is led by the Operations Director and consist of a Therapy Services Director, ISVA Manager, Training Manager and Office Manager who oversee a diverse staff team of 35 salaried and 10 sessional counsellors who provide a wide range of interventions to individuals and their families who have been affected by sexual violence. We employ Independent Sexual Violence Advisors to provide rapid response interventions, advocacy and support with criminal justice, health and social interventions to individuals across all commissioned areas. RASASC provide an information line, regularly updated website with useful links; advocacy; support; specialist counselling; group work; and advice to over 2000 people per year.

Pay Policy & Statement

RASASC is committed to ensuring that our pay levels are set to support delivery of our aims and and illustrate effective use of our charitable funds. Our Board are committed to ensuring that every employee is paid a living wage as set by the Living Wage Commission.

The charity publishes the salary of the Chief Executive within its annual report. The number of staff paid over £60,000 is also published in accordance with the charity accounting SORP 2005 requirements. Currently nil.

Trustees are also committed to being transparent about salary scales both within and outside the organisation. Keeping the highest salary, no more than 3:1 ratio to the median salary.

Director Level pay is reviewed on a bi- annual basis and is subject to approval by the Board of Trustees.

All other staff posts are reviewed on an annual basis by the Senior Management Team.

Salaries reviews and scales will take into account the following:

How any decision might impact on the overall pay policy for all staff, especially where a 'remuneration ratio' is in place

The type of skills, experience, competences to meet the charity needs

A significant increase in responsibilities or major change in job description

The charity's current strategic plan and how this might affect future needs

The charity's ability to pay, now and in the future

An assessment of the individual's performance against expectations, where possible with clear evidence and targets

Appropriate available information on salary levels in other commercial businesses and charities relative to size, budgets, responsibilities. I.e., Benchmarking against other local charities.

The nature of the wider 'employment offer' where pay is only one part of the package (this might include additional benefits or less material factors such as work-life balance, flexibility, less pressure, etc.

The charity's track record in recruiting and retaining high-performing staff.

The likely impact of any decision on the public reputation of the charity.

Board of Trustees

RASASC is governed by a Board of Trustees which is responsible for governance of the organisation. Trustees bring a range of skills and represent a cross section of the community. Management Committee Meetings will be held each quarter to oversee: finance; strategy & development; human resource issues; management reports.

Service User Consultation & Activism

RASASC is committed to gathering and acting upon the feedback and opinions of those who use our service.

Information will be gathered in both verbal and written form, through use of individual care planning and review; evaluation forms; informal verbal feedback; service user groups and forums; and the Complaints Procedure.

Complaints will be responded to as per RASASC Complaints Policy. We hold a monthly stakeholder forum meeting that is open to current and ex- service users as well as members of the community who are interested in the subject.

**Rape and Sexual Abuse Support Centre
(Cheshire and Merseyside)**

**Report of the Trustees
for the Year Ended 31 March 2022**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Information will be collated and reviewed regularly by the Senior Management Team, who will identify trends and themes for presentation and discussion at Committee Meetings with the Board of Trustees.

Client evaluation and feedback will influence future service development and provision; RASASC will also respond to and inform service users of how their input has determined such development. This will be done in either written or verbal format as appropriate.

RASASC will actively seek client representation at committee meetings; to maintain safe and ethical practice this representative will be a former user of RASASC services.

RASASC will actively support service users, and former service users, to provide feedback and opinion to relevant stakeholders as appropriate. We will also seek to make our clients aware of local and national developments in relation to sexual violence and will support them to feel empowered and enabled to contribute to initiatives where ever possible.

Induction and training of new trustees

All Trustees receive an induction pack and adhere to the following code of conduct as well as taking part in our in house training course.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1049826

Principal address

4 Holmesfield Road
Warrington
Cheshire
WA1 2DS

Trustees

T Renshaw Chairperson
Dr L Walton Williams
E Beart
L Daniels
S Skelton (appointed 1.6.21)
L Cheetham (appointed 10.3.22)

Chief Executive

J Evans

Co-opted

H Lewandowsky

Auditors

Voisey & Co LLP
8 Winmarleigh Street
Warrington
Cheshire
WA1 1JW

**Rape and Sexual Abuse Support Centre
(Cheshire and Merseyside)**

**Report of the Trustees
for the Year Ended 31 March 2022**

REFERENCE AND ADMINISTRATIVE DETAILS

Bankers

The Co-operative Bank
Warrington

AUDITORS

The auditors, Voisey & Co LLP, will be proposed for re-appointment at the forthcoming Annual General Meeting.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 which 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 Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on13/1/23..... and signed on its behalf by:


.....

T Renshaw - Trustee

**Report of the Independent Auditors to the Trustees of
Rape and Sexual Abuse Support Centre
(Cheshire and Merseyside)**

Opinion

We have audited the financial statements of Rape and Sexual Abuse Support Centre (Cheshire and Merseyside) (the 'charity') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and 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 (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2022 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 Charities Act 2011.

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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

**Report of the Independent Auditors to the Trustees of
Rape and Sexual Abuse Support Centre
(Cheshire and Merseyside)**

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 a Report of the Independent Auditors 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

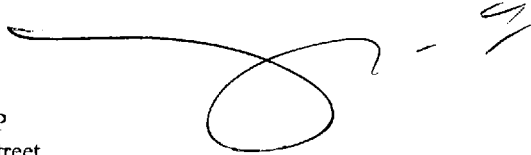
- 1 - Enquiry of management, those charged with governance around actual and potential litigation and claims;
- 2 - Enquiry of entity staff to identify any instances of non-compliance with laws and regulations;
- 3 - Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- 4 - Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**Report of the Independent Auditors to the Trustees of
Rape and Sexual Abuse Support Centre
(Cheshire and Merseyside)**

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

A handwritten signature in black ink, consisting of a large loop followed by a horizontal line and a small flourish.

Voisey & Co LLP
8 Winmarleigh Street
Warrington
Cheshire
WA1 1JW

Date: 13th January 2023

**Rape and Sexual Abuse Support Centre
(Cheshire and Merseyside)**

**Statement of Financial Activities
for the Year Ended 31 March 2022**

	Notes	Unrestricted fund £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	2,384	7,825	10,209	2,004
Charitable activities					
Advice, counselling and support		230,190	1,046,185	1,276,375	1,047,448
Other trading activities	3	-	-	-	9,890
Investment income	4	82	219	301	331
Total		<u>232,656</u>	<u>1,054,229</u>	<u>1,286,885</u>	<u>1,059,673</u>
EXPENDITURE ON					
Charitable activities					
Advice, counselling and support	6	<u>258,127</u>	<u>929,968</u>	<u>1,188,095</u>	<u>905,523</u>
NET INCOME/(EXPENDITURE)		(25,471)	124,261	98,790	154,150
RECONCILIATION OF FUNDS					
Total funds brought forward		273,455	227,367	500,822	346,672
TOTAL FUNDS CARRIED FORWARD		<u><u>247,984</u></u>	<u><u>351,628</u></u>	<u><u>599,612</u></u>	<u><u>500,822</u></u>

The notes form part of these financial statements

**Rape and Sexual Abuse Support Centre
(Cheshire and Merseyside)**

**Balance Sheet
31 March 2022**

	Notes	Unrestricted fund £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds £
FIXED ASSETS					
Tangible assets	10	22,052	-	22,052	26,435
CURRENT ASSETS					
Debtors	11	64,531	-	64,531	52,374
Cash at bank and in hand		161,401	439,560	600,961	537,790
		<u>225,932</u>	<u>439,560</u>	<u>665,492</u>	<u>590,164</u>
CREDITORS					
Amounts falling due within one year	12	-	(87,932)	(87,932)	(115,777)
NET CURRENT ASSETS					
		<u>225,932</u>	<u>351,628</u>	<u>577,560</u>	<u>474,387</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>247,984</u>	<u>351,628</u>	<u>599,612</u>	<u>500,822</u>
NET ASSETS					
		<u>247,984</u>	<u>351,628</u>	<u>599,612</u>	<u>500,822</u>
FUNDS					
Unrestricted funds	13			247,984	273,455
Restricted funds				351,628	227,367
TOTAL FUNDS					
				<u>599,612</u>	<u>500,822</u>

The financial statements were approved by the Board of Trustees and authorised for issue on13/1/23.....
and were signed on its behalf by:


T Renshaw - Trustee

The notes form part of these financial statements

**Rape and Sexual Abuse Support Centre
(Cheshire and Merseyside)**

**Cash Flow Statement
for the Year Ended 31 March 2022**

	Notes	31.3.22 £	31.3.21 £
Cash flows from operating activities			
Cash generated from operations	1	85,239	270,569
Net cash provided by operating activities		<u>85,239</u>	<u>270,569</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(22,369)	(35,186)
Interest received		301	331
Net cash used in investing activities		<u>(22,068)</u>	<u>(34,855)</u>
Change in cash and cash equivalents in the reporting period			
		63,171	235,714
Cash and cash equivalents at the beginning of the reporting period		<u>537,790</u>	<u>302,076</u>
Cash and cash equivalents at the end of the reporting period		<u><u>600,961</u></u>	<u><u>537,790</u></u>

The notes form part of these financial statements

**Rape and Sexual Abuse Support Centre
(Cheshire and Merseyside)**

**Notes to the Cash Flow Statement
for the Year Ended 31 March 2022**

1.	RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES	31.3.22	31.3.21
		£	£
	Net income for the reporting period (as per the Statement of Financial Activities)	98,790	154,150
	Adjustments for:		
	Depreciation charges	26,752	21,996
	Interest received	(301)	(331)
	Increase in debtors	(12,157)	(7,440)
	(Decrease)/increase in creditors	(27,845)	102,194
	Net cash provided by operations	<u>85,239</u>	<u>270,569</u>
2.	ANALYSIS OF CHANGES IN NET FUNDS		
		At 1.4.21	Cash flow
		£	£
	Net cash		At 31.3.22
	Cash at bank and in hand	537,790	600,961
		<u>537,790</u>	<u>600,961</u>
		<u>537,790</u>	<u>600,961</u>
	Total	<u><u>537,790</u></u>	<u><u>600,961</u></u>

The notes form part of these financial statements

**Rape and Sexual Abuse Support Centre
(Cheshire and Merseyside)**

**Notes to the Financial Statements
for the Year Ended 31 March 2022**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

In the opinion of the Trustees the charity has sufficient resources and funding for the foreseeable future and as a result have prepared the financial statements on a going concern basis.

The charity constitutes a public benefit entity as defined by FRS 102.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Donations, are recognised when the Charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

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.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

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.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

- Expenditure on charitable activities includes the costs incurred by the charity to enable it to fulfil its core operations.

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

**Rape and Sexual Abuse Support Centre
(Cheshire and Merseyside)**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

1. ACCOUNTING POLICIES - continued

Governance costs

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to statutory audit and legal fees together with an apportionment of overhead and support costs.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 15% on cost
Fixtures and fittings	- 15% on cost
Computer equipment	- 50% on cost and 25% on cost

Individual fixed assets costing less than £500 are not capitalised.

An impairment review is carried out each year.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Financial instruments

Financial instruments are recognised in the charity's statement of financial position when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the net 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 costs using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Other financial assets

**Rape and Sexual Abuse Support Centre
(Cheshire and Merseyside)**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

1. ACCOUNTING POLICIES - continued

Financial instruments

Other financial assets, including investments in equity instruments which are not subsidiaries, associates or joint ventures, are initially measured at fair value, which is normally the transaction price. Such assets are subsequently carried at fair value and the changes in fair value are recognised in profit or loss, except that investments in equity instruments that are not publically traded and whose fair values cannot be measured reliably are measured at cost less impairment.

Impairment of financial assets

Financial assets, other than those held at fair value through profit or loss, are assessed for indicators of impairment at each reporting end date.

Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in profit or loss.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the company transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Employee benefits

The costs of the short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the costs of stock or fixed assets. 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 company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2. DONATIONS AND LEGACIES

	31.3.22	31.3.21
	£	£
Donations	10,209	2,004
	<u> </u>	<u> </u>

**Rape and Sexual Abuse Support Centre
(Cheshire and Merseyside)**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

3. OTHER TRADING ACTIVITIES		31.3.22	31.3.21
		£	£
Services provided		-	9,890
		<u> </u>	<u> </u>
4. INVESTMENT INCOME		31.3.22	31.3.21
		£	£
Deposit account interest		301	331
		<u> </u>	<u> </u>
5. INCOME FROM CHARITABLE ACTIVITIES		31.3.22	31.3.21
		£	£
Grants	Activity	1,276,375	1,047,448
	Advice, counselling and support	<u> </u>	<u> </u>
Grants received, included in the above, are as follows:			
		31.3.22	31.3.21
		£	£
Ministry of Justice Rape Support Fund		230,064	203,385
Merseyside Police and Crime Commissioner		223,010	117,857
Cheshire Police & Crime Commissioner		739,161	625,072
Big Lottery		79,100	77,134
Rape Crisis Live Chat		5,040	-
St Helens Council		-	24,000
		<u> </u>	<u> </u>
		1,276,375	1,047,448
		<u> </u>	<u> </u>
6. CHARITABLE ACTIVITIES COSTS			
	Direct	Support	
	Costs	costs (see	Totals
	£	note 7)	£
Advice, counselling and support	1,139,830	48,265	1,188,095
	<u> </u>	<u> </u>	<u> </u>

**Rape and Sexual Abuse Support Centre
(Cheshire and Merseyside)**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

7. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Advice, counselling and support	<u>43,945</u>	<u>4,320</u>	<u>48,265</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

9. STAFF COSTS

	31.3.22 £	31.3.21 £
Wages and salaries	807,370	597,393
Social security costs	60,367	48,731
Other pension costs	16,287	11,289
	<u>884,024</u>	<u>657,413</u>

The average monthly number of employees during the year was as follows:

	31.3.22	31.3.21
Administration	2	2
Advisors and counsellors	34	29
	<u>36</u>	<u>31</u>

No employees received emoluments in excess of £60,000.

**Rape and Sexual Abuse Support Centre
(Cheshire and Merseyside)**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

10. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 April 2021	5,290	3,425	58,141	66,856
Additions	-	-	22,369	22,369
Disposals	(2,824)	(2,544)	(5,892)	(11,260)
	<u>2,466</u>	<u>881</u>	<u>74,618</u>	<u>77,965</u>
At 31 March 2022				
DEPRECIATION				
At 1 April 2021	4,892	3,425	32,104	40,421
Charge for year	90	-	26,662	26,752
Eliminated on disposal	(2,824)	(2,544)	(5,892)	(11,260)
	<u>2,158</u>	<u>881</u>	<u>52,874</u>	<u>55,913</u>
At 31 March 2022				
NET BOOK VALUE				
At 31 March 2022	<u>308</u>	<u>-</u>	<u>21,744</u>	<u>22,052</u>
At 31 March 2021	<u>398</u>	<u>-</u>	<u>26,037</u>	<u>26,435</u>

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Trade debtors	47,106	16,071
Other debtors	-	14,334
Prepayments	17,425	21,969
	<u>64,531</u>	<u>52,374</u>

**Rape and Sexual Abuse Support Centre
(Cheshire and Merseyside)**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Trade creditors	13,794	-
Social security and other taxes	15,881	-
Other creditors	7,539	-
Accruals and deferred income	50,718	115,777
	<u>87,932</u>	<u>115,777</u>

Deferred income comprises sales invoices raised in advance of the year to which it relates.

	31.03.22
	£
Balance as at 1st April 2021	91,397
Amount released to income earned from charitable activities	(91,397)
Amount deferred in year	46,918
	<u>46,918</u>
Balance as at 31st March 2022	<u>46,918</u>

13. MOVEMENT IN FUNDS

	At 1.4.21	Net movement in funds	At 31.3.22
	£	£	£
Unrestricted funds			
General fund	273,455	(25,471)	247,984
Restricted funds			
Cheshire aftercare	136,983	117,549	254,532
Knowsley	33,537	10,402	43,939
St Helens	2,063	(303)	1,760
Rape Crisis Federation	950	-	950
CSA Inquiry Support Fund	2,675	-	2,675
Project Winter	1,954	-	1,954
Big Lottery	29,104	(7,556)	21,548
Digital Transformation Project	14,961	5,040	20,001
Live Chat	1,335	-	1,335
Ministry Of Justice - Merseyside	452	-	452
PCC Marketing & Engagement	1,571	(1,571)	-
Project Apple	1,782	700	2,482
	<u>227,367</u>	<u>124,261</u>	<u>351,628</u>
TOTAL FUNDS	<u>500,822</u>	<u>98,790</u>	<u>599,612</u>

**Rape and Sexual Abuse Support Centre
(Cheshire and Merseyside)**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

13. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	232,656	(258,127)	(25,471)
Restricted funds			
Cheshire aftercare	701,900	(584,351)	117,549
Knowsley	104,957	(94,555)	10,402
St Helens	118,053	(118,356)	(303)
Big Lottery	79,100	(86,656)	(7,556)
Digital Transformation Project	5,040	-	5,040
PCC Marketing & Engagement	44,479	(46,050)	(1,571)
Project Apple	700	-	700
	<u>1,054,229</u>	<u>(929,968)</u>	<u>124,261</u>
TOTAL FUNDS	<u><u>1,286,885</u></u>	<u><u>(1,188,095)</u></u>	<u><u>98,790</u></u>

**Rape and Sexual Abuse Support Centre
(Cheshire and Merseyside)**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

13. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	265,585	(17,860)	25,730	273,455
Restricted funds				
Cheshire aftercare	548	136,435	-	136,983
Knowsley	21,814	11,723	-	33,537
St Helens	17,236	(15,173)	-	2,063
Rape Crisis Federation	791	159	-	950
CSA Inquiry Support Fund	2,675	-	-	2,675
Project Winter	1,954	-	-	1,954
Big Lottery	25,064	4,040	-	29,104
Digital Transformation Project	9,670	5,291	-	14,961
Live Chat	1,335	-	-	1,335
Ministry of Justice Covid Cheshire	-	31,100	(31,100)	-
Ministry Of Justice - Merseyside	-	3,840	(3,388)	452
Rape Support - Covid	-	(8,758)	8,758	-
PCC Marketing & Engagement	-	1,571	-	1,571
Project Apple	-	1,782	-	1,782
	<u>81,087</u>	<u>172,010</u>	<u>(25,730)</u>	<u>227,367</u>
TOTAL FUNDS	<u>346,672</u>	<u>154,150</u>	<u>-</u>	<u>500,822</u>

**Rape and Sexual Abuse Support Centre
(Cheshire and Merseyside)**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

13. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	167,335	(185,195)	(17,860)
Restricted funds			
Cheshire aftercare	543,447	(407,012)	136,435
Knowsley	82,707	(70,984)	11,723
St Helens	52,227	(67,400)	(15,173)
Rape Crisis Federation	-	159	159
Big Lottery	77,134	(73,094)	4,040
Digital Transformation Project	5,291	-	5,291
Ministry of Justice Covid Cheshire	75,615	(44,515)	31,100
Ministry Of Justice - Merseyside	21,850	(18,010)	3,840
Rape Support - Covid	18,108	(26,866)	(8,758)
PCC Marketing & Engagement	13,057	(11,486)	1,571
Project Apple	2,902	(1,120)	1,782
	<u>892,338</u>	<u>(720,328)</u>	<u>172,010</u>
TOTAL FUNDS	<u>1,059,673</u>	<u>(905,523)</u>	<u>154,150</u>

14. EMPLOYEE BENEFIT OBLIGATIONS

The charity operates a defined contribution scheme. The assets of which are held separately from the assets of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £16,287 (2021: £11,289).

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

16. RESTRICTED FUNDS

Core

General funds including the Rape Support Fund that fund the provision of advice, information and support to people affected by Sexual Violence across our core areas of Cheshire and parts of Merseyside,.

Cheshire Aftercare Service

A comprehensive aftercare service for all survivors of sexual violence who live in Cheshire. The service is an ageless service that provides support to adults and children whether the offence happened recently or historically. The provision includes Independent Sexual Violence Advisors, Information Line, Adult Counselling Service, Childrens Counselling Service and Survivor Groups. The service is funded by Cheshire Police and Crime Commissioner, Cheshire East Local Authority, Cheshire West Local Authority, Warrington Local Authority, Halton Local Authority and NHS England.

Merseyside Aftercare Service

**Rape and Sexual Abuse Support Centre
(Cheshire and Merseyside)**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

16. RESTRICTED FUNDS - continued

In partnership with Merseyside RASA this provides a comprehensive aftercare service for all survivors of sexual violence who live in Knowsley and St Helens, Merseyside. The service is an ageless service that provides support to adults and children whether the offence happened recently or historically. The provision includes Independent Sexual Violence Advisors, Information Line, Adult Counselling Service, Childrens Counselling Service and Survivor Groups. The service is funded by Merseyside Police and Crime Commissioner, NHS England and Knowsley Public Health

Big Lottery

A project that funds drop in work, group work and volunteering opportunities across Cheshire, Knowsley and St Helens.

Sexual Violence Communications and Engagement Project

Hosting a 2 year post for a North West Sexual Violence Communications and Engagement Manager who works in collaboration with North West Police Crime Commissioners, NHS England, and Sexual Assault & Abuse Services to promote the sexual violence pathway across the region.

Live Chat

A web based service funded by Rape Crisis England and Wales that enables survivors of sexual violence to talk on line with a helpline worker. We provided this for 2 afternoons per week for 2 hours. Callers remained anonymous and the support was non-directive.

Ministry of Justice Rape Support Fund

Funding to provide counselling, advice and information to recent and historical survivors of sexual violence.

17. KEY MANAGEMENT PERSONNEL

The charity considers its key management personnel comprise the trustees and the Chief Executive. The total employment benefits of the key management personnel were £50,345 (2021 £45,381).

**Rape and Sexual Abuse Support Centre
(Cheshire and Merseyside)**

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2022**

	31.3.22 £	31.3.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	10,209	2,004
Other trading activities		
Services provided	-	9,890
Investment income		
Deposit account interest	301	331
Charitable activities		
Grants	1,276,375	1,047,448
Total incoming resources	1,286,885	1,059,673
EXPENDITURE		
Charitable activities		
Wages	807,370	597,393
Social security	60,367	48,731
Pensions	16,287	11,289
Rent and service costs	74,572	57,056
Rates and water	678	590
Insurance	5,963	4,669
Light and heat	4,509	3,114
Telephone	14,998	14,523
Postage and stationery	6,184	3,454
Advertising	3,504	333
Staff expenses	7,078	1,581
Cleaning and catering	12,271	5,779
Training	20,644	5,874
Supervisors	8,280	6,955
Subscriptions	3,418	3,417
Professional fees	20,982	22,471
Counselling services	58,007	59,781
ISVA Conference	37	200
Computer support and website costs	14,681	23,529
	1,139,830	870,739
Support costs		
Management		
Repairs and renewals	17,193	9,128
Carried forward	17,193	9,128

This page does not form part of the statutory financial statements

**Rape and Sexual Abuse Support Centre
(Cheshire and Merseyside)**

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2022**

	31.3.22 £	31.3.21 £
Management		
Brought forward	17,193	9,128
Plant and machinery	90	-
Fixtures and fittings	-	90
Computer equipment	26,662	21,906
	43,945	31,124
Governance costs		
Auditors' remuneration	4,320	3,660
	1,188,095	905,523
Total resources expended		
	98,790	154,150
Net income		

This page does not form part of the statutory financial statements