RAPE AND SEXUAL ABUSE SUPPORT CENTRE (CHESHIRE AND MERSEYSIDE)

England & Wales · Charity number 1049826

Details

Other names	RAPE AND SEXUAL ABUSE SUPPORT CENTRE (WARRINGTON), WARRINGTON RAPE CRISIS AND COUNSELLING SERVICE, RAPE AND SEXUAL ABUSE SUPPORT CENTRE - CHESHIRE EAST, RAPE AND SEXUAL ABUSE SUPPORT CENTRE - CHESHIRE WEST, RAPE AND SEXUAL ABUSE SUPPORT CENTRE - HALTON AND ST HELENS
Status	Registered
Legal form	Other
Registered	1995-10-13
Register	View on the Charity Commission register

Contact

Address	PO Box 35 Warrington WA1 1DW
Phone	01925221546
Email	support@rapecentre.org.uk
Website	www.rapecentre.org.uk

Activities

Objects: A)TO RELIEVE THE PHYSICAL, MENTAL AND EMOTIONAL DISTRESS OF PEOPLE FROM CHESHIRE, MERSEYSIDE AND THE SURROUNDING AREA WHO HAVE EXPERIENCED ANY FORM OF SEXUAL VIOLENCE. B)TO RELIEVE THE DISTRESS OF RELATIVES AND FRIENDS OF SUCH VICTIMS THROUGH THE PROVISION OF A COUNSELLING SERVICE.

Activities: Advice, information, training and support to men, women and children affected by sexual violence whether it happened recently or in the past.

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Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives
- **Who:** Children/young People, The General Public/mankind

Geography

- **Area of benefit:** WARRINGTON AND SURROUNDING AREA
- Cheshire East
- Cheshire West & Chester
- Halton
- Knowsley
- Liverpool City
- St Helens
- Warrington
- Wirral

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,417,430	£1,498,273	£682,612	41
2024-03-31	£1,434,371	£1,338,696	£763,455	38
2023-03-31	£1,333,929	£1,265,761	£667,780	37
2022-03-31	£1,286,885	£1,188,095	£599,612	36
2021-03-31	£1,059,673	£905,523	£500,822	31

Trustees

Name	Role	Appointed
Laura Gardner	Chair	2020-07-23
Jennifer Bergen		2024-10-01
Neil Brookes		2024-04-10
Rebecca Gerard		2024-04-10
Sarah Skelton		2021-06-01

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RAPE AND SEXUAL ABUSE SUPPORT CENTRE (CHESHIRE AND MERSEYSIDE)

England & Wales - Charity number 1049826

Accounts

REGISTERED CHARITY NUMBER: 1049826

Report of the Trustees and

Audited Financial Statements for the Year Ended 31 March 2025

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 2025

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Rape and Sexual Abuse Support Centre
(Cheshire and Merseyside)

Report of the Trustees
for the Year Ended 31 March 2025

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. 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
- Training to professionals and the public

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.

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)'

Rape and Sexual Abuse Support Centre
(Cheshire and Merseyside)

Report of the Trustees
for the Year Ended 31 March 2025

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

The charity has achieved its objectives by receiving 2850 individual referrals for survivors of sexual violence. During the course of the year 3600 people have been supported by ourselves. These referrals were processed by our Pathway Navigator Team and would be offered one or more of the following services: Independent Sexual Advisor Support, Specialist therapy, Support Group, and or Information Line Signposting and support. The Information Line was open Monday to Friday 9.00 till 4.00 providing advice, information, and signposting.

Our impact

We have offered 9260 counselling sessions and 2417 initial assessments and 7403 ISVA support sessions. Our service users report that 99% feel better informed about the Criminal Justice System, 95% feel more confident, 86% felt that our service had aided their recovery from trauma and 89% felt an improved quality of life. 99% were satisfied with our service and would recommend to others.

FINANCIAL REVIEW

Financial position

The charity has a deficit in the year of £80,843, however, the overall reserves of the charity remain in surplus.

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. National government funding comes from the MOJ Rape Support Fund.

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. Surplus funds are deposited in a mixture of long and short term accounts.

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 to six months running costs. Unrestricted and restricted reserves are £682,612. The minimum level of reserves required to meet six months running costs are £600,000. 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 Four of a 5 Year term and one in partnership with Merseyside RASA that started in April 2023 for 3 years with an opportunity to extend for a further 2 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.

STRUCTURE, GOVERNANCE AND MANAGEMENT

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.

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, Data & Health & Safety Manager, Childrens Service Manager who oversee a diverse staff team of 42 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 2850 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.

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.

Key management remuneration
Key management remuneration is for finance officer. Rebecca Heath and Director of Operations, Julie Evans.

Future developments
The charity converted to a Charitable Incorporated Organisation (CIO) on 14th August 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1049826

Principal address
4 Holmesfield Road
Warrington
Cheshire
WA1 2DS

Trustees
T Renshaw (resigned 9.4.24)
Dr L Walton Williams (resigned 9.4.24)
E Beart (resigned 9.4.24)
Ms L Gardner Chairperson
Miss S Skelton
N B Brooks (appointed 10.4.24)
Mrs K Joy (appointed 10.4.24)
Mrs R Gerrard (appointed 10.4.24)
J Bergen (appointed 1.10.24)

Chief Executive
J Evans

Rape and Sexual Abuse Support Centre
(Cheshire and Merseyside)

Report of the Trustees
for the Year Ended 31 March 2025

REFERENCE AND ADMINISTRATIVE DETAILS

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

Bankers
The Co-operative Bank
Flagstone

EVENTS SINCE THE END OF THE YEAR

Information relating to events since the end of the year is given in the notes to the financial statements.

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).

Charity law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under charity law the trustees must not approve the financial statements unless they are satisfied that they 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 Charities 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 and The Charity (Accounts and Reports) Regulations 2008. 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 on 15/10/25 and signed on its behalf by:

.....
Ms L Gardner - 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 2025 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 2025 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 - We enquired of management and those charged with governance about actual and potential litigation and claims in the context of the company, including review of relevant nominal ledger accounts.

2 - We obtained an understanding of laws, regulations and guidance that affect the company, focusing on those that had a direct effect on the financial statements or that had a fundamental effect on their operations. Key laws, regulations and guidance that we identified included the Companies Act 2006, health and safety legislation and employment legislation.

3 - We enquired of management and those charged with governance to identify any instances of non-compliance with laws and regulations. We also reviewed meeting minutes where available for evidence of non-compliance with relevant laws and regulations.

4 - We reviewed the company's financial statement disclosures, and agreed all to supporting documentation to assess compliance with the applicable laws and regulations discussed above.

5 - We gained an understanding of the controls that management have in place to prevent and detect fraud. We enquired of management about any incidences of fraud that had taken place during the accounting period.

6 - The risk of fraud and non-compliance with laws and regulations was discussed within the audit team and tests were planned and performed to address these risks.

7 - In addressing the risk of fraud due to management override of controls, we performed 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.

8 - We also challenge management assumptions with regard to accounting estimates.

Despite appropriate planning and performing our work in accordance with International Auditing Standards, there are always inherent limitations that non-compliance is not detected. Non-compliance with laws and regulations is often further removed from the events and transactions reflected in the financial statements and material misstatements due to fraud can be deliberately concealed from auditors, for example through misrepresentation, forgery or collusion.

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.

Voisey & Co

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

Date: 16/10/2025

Rape and Sexual Abuse Support Centre
(Cheshire and Merseyside)

Statement of Financial Activities
for the Year Ended 31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	15,791	625	16,416	3,566
Charitable activities	4				
Advice, counselling and support		209,422	1,170,306	1,379,728	1,428,852
Investment income	3	21,286	-	21,286	1,953
Total		246,499	1,170,931	1,417,430	1,434,371
EXPENDITURE ON					
Charitable activities	5				
Advice, counselling and support		401,209	1,097,064	1,498,273	1,338,696
NET INCOME/(EXPENDITURE)		(154,710)	73,867	(80,843)	95,675
Transfers between funds	12	52,813	(52,813)	-	-
Net movement in funds		(101,897)	21,054	(80,843)	95,675
RECONCILIATION OF FUNDS					
Total funds brought forward		325,161	438,294	763,455	667,780
TOTAL FUNDS CARRIED FORWARD		223,264	459,348	682,612	763,455

The notes form part of these financial statements

Rape and Sexual Abuse Support Centre
(Cheshire and Merseyside)

Balance Sheet
31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
FIXED ASSETS					
Tangible assets	9	2,970	-	2,970	10,084
CURRENT ASSETS					
Debtors	10	47,916	(1)	47,915	82,714
Cash at bank and in hand		172,379	502,356	674,735	702,539
		220,295	502,355	722,650	785,253
CREDITORS					
Amounts falling due within one year	11	-	(43,008)	(43,008)	(31,882)
NET CURRENT ASSETS		220,295	459,347	679,642	753,371
TOTAL ASSETS LESS CURRENT LIABILITIES		223,265	459,347	682,612	763,455
NET ASSETS		223,265	459,347	682,612	763,455
FUNDS	12				
Unrestricted funds				223,265	325,161
Restricted funds				459,347	438,294
TOTAL FUNDS				682,612	763,455

The financial statements were approved by the Board of Trustees and authorised for issue on 15/10/25 and were signed on its behalf by:

L Gardner - 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 2025

	Notes	31.3.25 £	31.3.24 £
Cash flows from operating activities			
Cash generated from operations	1	(49,090)	7,222
Net cash (used in)/provided by operating activities		(49,090)	7,222
Cash flows from investing activities			
Purchase of tangible fixed assets		-	(2,547)
Interest received		21,286	1,953
Net cash provided by/(used in) investing activities		21,286	(594)
Change in cash and cash equivalents in the reporting period		(27,804)	6,628
Cash and cash equivalents at the beginning of the reporting period		702,539	695,911
Cash and cash equivalents at the end of the reporting period		674,735	702,539

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 2025

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.25	31.3.24
	£	£
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(80,843)	95,675
Adjustments for:		
Depreciation charges	7,114	6,871
Interest received	(21,286)	(1,953)
Decrease/(increase) in debtors	34,799	(32,561)
Increase/(decrease) in creditors	11,126	(60,810)
Net cash (used in)/provided by operations	(49,090)	7,222

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.24	Cash flow	At 31.3.25
	£	£	£
Net cash			
Cash at bank and in hand	702,539	(27,804)	674,735
	702,539	(27,804)	674,735
Total	702,539	(27,804)	674,735

The notes form part of these financial statements

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.

These financial statements have been prepared in sterling (£) and shall be rounded to the nearest £

Going concern
The accounts have been prepared on the going concern basis. In the Trustees' opinion the charity has adequate resources to continue in operational existence and there are no material uncertainties that affect the charity's ability to operate on the going concern basis for the foreseeable future.

Critical accounting judgements and key sources of estimation uncertainty
Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The charity makes estimates and assumptions concerning the future.

The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below:

In addition, FRS 102 requires an entity to assess at each reporting date whether there is any indication that assets within a class may be impaired i.e. the recoverable amount of the asset is less than the carrying amount. If any such indication exists, management are required to estimate the recoverable amount of the individual assets concerned.

Management judgement is applied to determine if revenue and costs should be recognised in the current period.

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.

continued...

1. ACCOUNTING POLICIES - continued

Income
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 a 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.

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	- 25% on cost

Tangible assets are initially recognised at cost and subsequently measured at cost or valuation, or net of depreciation and any impairment losses.

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

An impairment review is carried out each year.

Related party exemption
The charity has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

Taxation
The charity is exempt from tax on its charitable activities.

continued...

1. ACCOUNTING POLICIES - continued

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
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

continued...

1. ACCOUNTING POLICIES - continued

Financial instruments
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

	31.3.25	31.3.24
	£	£
Donations	16,416	3,566

3. INVESTMENT INCOME

	31.3.25	31.3.24
	£	£
Deposit account interest	21,286	1,953

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.3.25	31.3.24
		£	£
Grants	Advice, counselling and support	1,379,728	1,428,852

Grants received, included in the above, are as follows:

	31.3.25	31.3.24
	£	£
MOJ Rape Support Fund (Merseyside)	95,798	63,000
Ministry of Justice Rape Support Fund	318,923	297,598
Merseyside Police and Crime Commissioner	260,514	316,272
Cheshire Police & Crime Commissioner	654,656	654,656
Big Lottery	49,837	24,576
Postcode lottery	-	70,000
	1,379,728	1,426,102

continued...

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 6)	Totals
	£	£	£
Advice, counselling and support	1,473,077	25,196	1,498,273

6. SUPPORT COSTS

	Management	Governance costs	Totals
	£	£	£
Advice, counselling and support	20,096	5,100	25,196

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

Marketing and Communication expenses of £160 were paid to one trustee during the year.

8. STAFF COSTS

	31.3.25	31.3.24
	£	£
Wages and salaries	1,081,095	941,854
Social security costs	98,267	76,395
Other pension costs	22,346	17,953
	1,201,708	1,036,202

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

	31.3.25	31.3.24
Administration	2	2
Advisors and counsellors	39	36
	41	38

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

continued...

9. TANGIBLE FIXED ASSETS

	Plant and machinery	Fixtures and fittings	Computer equipment	Totals
	£	£	£	£
COST				
At 1 April 2024 and 31 March 2025	3,164	881	79,926	83,971
DEPRECIATION				
At 1 April 2024	2,408	881	70,598	73,887
Charge for year	195	-	6,919	7,114
At 31 March 2025	2,603	881	77,517	81,001
NET BOOK VALUE				
At 31 March 2025	561	-	2,409	2,970
At 31 March 2024	756	-	9,328	10,084

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Trade debtors	26,249	61,046
Prepayments	21,666	21,668
	47,915	82,714

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Trade creditors	6,746	3,814
Social security and other taxes	26,108	18,860
Other creditors	5,404	4,458
Accruals and deferred income	4,750	4,750
	43,008	31,882

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

	31.03.25	31.03.24
	£	£
Balance as at 1st April 2024	-	55,227
Amount released to income earned from charitable activities	-	(55,227)
Amount deferred in year	-	-
Balance as at 31st March 2025	-	-

continued...

12. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
General fund	255,161	(90,115)	52,813	217,859
Stablisation with children and teenagers	70,000	(64,594)	-	5,406
	325,161	(154,709)	52,813	223,265
Restricted funds				
Cheshire aftercare	151,535	(21,196)	-	130,339
Knowsley	53,534	64,585	-	118,119
St Helens	115,948	55,527	-	171,475
Rape Crisis Federation	950	-	(950)	-
CSA Inquiry Support Fund	2,675	-	(2,675)	-
Project Winter	1,954	-	(1,954)	-
National Lottery Community Fund- RC North West Region	35,498	(2,213)	-	33,285
Digital Transformation Project	20,001	-	(20,001)	-
Live Chat	1,335	-	(1,335)	-
Ministry Of Justice - Merseyside	452	-	(452)	-
Sexual Violence Communications and Engagement Project	51,932	(28,658)	(23,274)	-
Project Apple	2,482	-	(2,482)	-
Morrisons Garden Project	(310)	-	310	-
Merseyside Rape Support	308	5,821	-	6,129
	438,294	73,866	(52,813)	459,347
TOTAL FUNDS	763,455	(80,843)	-	682,612

continued...

12. 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	246,500	(336,615)	(90,115)
Stablisation with children and teenagers	-	(64,594)	(64,594)
	246,500	(401,209)	(154,709)
Restricted funds			
Cheshire aftercare	664,780	(685,976)	(21,196)
Knowsley	178,156	(113,571)	64,585
St Helens	178,158	(122,631)	55,527
National Lottery Community Fund- RC North West Region	49,837	(52,050)	(2,213)
Sexual Violence Communications and Engagement Project	-	(28,658)	(28,658)
Merseyside Rape Support	99,999	(94,178)	5,821
	1,170,930	(1,097,064)	73,866
TOTAL FUNDS	1,417,430	(1,498,273)	(80,843)

continued...

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	248,899	6,262	255,161
Stablisation with children and teenagers	-	70,000	70,000
	248,899	76,262	325,161
Restricted funds			
Cheshire aftercare	266,163	(114,628)	151,535
Knowsley	48,330	5,204	53,534
St Helens	12,538	103,410	115,948
Rape Crisis Federation	950	-	950
CSA Inquiry Support Fund	2,675	-	2,675
Project Winter	1,954	-	1,954
National Lottery Community Fund- RC North West Region	39,641	(4,143)	35,498
Digital Transformation Project	20,001	-	20,001
Live Chat	1,335	-	1,335
Ministry Of Justice - Merseyside	452	-	452
Sexual Violence Communications and Engagement Project	22,360	29,572	51,932
Project Apple	2,482	-	2,482
Morrisons Garden Project	-	(310)	(310)
Merseyside Rape Support	-	308	308
	418,881	19,413	438,294
TOTAL FUNDS	667,780	95,675	763,455

continued...

12. 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	302,464	(296,202)	6,262
Stablisation with children and teenagers	70,000	-	70,000
	372,464	(296,202)	76,262
Restricted funds			
Cheshire aftercare	588,059	(702,687)	(114,628)
Knowsley	105,000	(99,796)	5,204
St Helens	219,045	(115,635)	103,410
National Lottery Community Fund- RC North West Region	24,576	(28,719)	(4,143)
Sexual Violence Communications and Engagement Project	55,227	(25,655)	29,572
Morrisons Garden Project	-	(310)	(310)
Merseyside Rape Support	70,000	(69,692)	308
	1,061,907	(1,042,494)	19,413
TOTAL FUNDS	1,434,371	(1,338,696)	95,675

Transfers between funds

The transfer relating to the Digital Transformation Project was a result of income incorrectly recognised as restricted.

The transfer relating to the Sexual Violence Communications and Engagement Project was a result of income incorrectly recognised as restricted.

The transfers relating to the Morrisions Garden Project was to ensure there was no deficit on the restricted fund balance.

The other transfers related to expenses incorrectly recognised as unrestricted.

continued...

13. 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 £22,347 (2024: £17,953).

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

15. POST BALANCE SHEET EVENTS

The charity converted to a Charitable Incorporated Organisation (CIO) on 14th August 2025.

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
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

National Lottery Community Fund- RC North West Region
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.

Other Funds
There a number of small fund balances relating to one off projects which were not fully expended initially but will be utilised going forward.

continued...

17. KEY MANAGEMENT PERSONNEL

The charity considers its key management personnel comprise the trustees, Finance Officer and the Chief Executive. The total employment benefits of the key management personnel were £81,707 (2024 £76,553).

Rape and Sexual Abuse Support Centre
(Cheshire and Merseyside)

Detailed Statement of Financial Activities
for the Year Ended 31 March 2025

	31.3.25 £	31.3.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	16,416	3,566
Investment income		
Deposit account interest	21,286	1,953
Charitable activities		
Grants	1,379,728	1,428,852
Total incoming resources	1,417,430	1,434,371
EXPENDITURE		
Charitable activities		
Wages	1,081,095	941,854
Social security	98,267	76,395
Pensions	22,346	17,953
Rent and service costs	99,700	88,045
Rates and water	1,562	1,110
Insurance	4,489	5,922
Light and heat	8,114	8,345
Telephone	14,507	15,397
Postage and stationery	3,346	3,755
Advertising	2,730	1,302
Staff expenses	8,768	7,003
Cleaning and catering	10,023	10,627
Training	4,512	12,171
Supervisors	16,509	13,380
Subscriptions	5,644	4,148
Professional fees	15,468	16,814
Room hire	253	-
Counselling services	50,753	65,078
ISVA Conference	375	400
Computer support and website costs	24,271	26,071
Bank charges	345	601
	1,473,077	1,316,371
Support costs		
Management		
Repairs and renewals	12,982	9,904
Carried forward	12,982	9,904

Rape and Sexual Abuse Support Centre
(Cheshire and Merseyside)

Detailed Statement of Financial Activities
for the Year Ended 31 March 2025

	31.3.25	31.3.24
	£	£
Management		
Brought forward	12,982	9,904
Plant and machinery	195	160
Computer equipment	6,919	6,711
	20,096	16,775
Governance costs		
Auditors' remuneration	5,100	5,550
Total resources expended	1,498,273	1,338,696
Net (expenditure)/income	(80,843)	95,675

RAPE AND SEXUAL ABUSE SUPPORT CENTRE (CHESHIRE AND MERSEYSIDE)

England & Wales - Charity number 1049826

Accounts

REGISTERED CHARITY NUMBER: 1049826

Report of the Trustees and

Audited Financial Statements for the Year Ended 31 March 2024

for

Rape and Sexual Abuse Support Centre
(Cheshire and Merseyside)

Rape and Sexual Abuse Support Centre
(Cheshire and Merseyside)

Contents of the Financial Statements for the Year Ended 31 March 2024

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Rape and Sexual Abuse Support Centre
(Cheshire and Merseyside)

Report of the Trustees
for the Year Ended 31 March 2024

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. 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
- Training to professionals and the public

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.

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)'

Rape and Sexual Abuse Support Centre
(Cheshire and Merseyside)

Report of the Trustees
for the Year Ended 31 March 2024

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity has achieved its objectives by receiving 2500 individual referrals for survivors of sexual violence. During the course of the year 3600 people have been supported by ourselves. 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. 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 position brings together all local services and actively promotes the SARC Care Pathway.

Our impact

We have offered 9860 counselling sessions and 2272 initial assessments and 7000 ISVA support sessions. Our service users report that 95% feel better informed about the Criminal Justice System, 90% feel more confident, 86% felt that our service had aided their recovery from trauma and 90% felt an improved quality of life.

FINANCIAL REVIEW

Financial position

The charity generated a surplus of £25,675 in the year, this surplus will be used to fund ongoing services.

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. National government funding comes from the MOJ Rape Support Fund.

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. Surplus funds are deposited in a mixture of long and short term accounts.

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 to six months running costs. Unrestricted and restricted reserves are £693,455. The minimum level of reserves required to meet six months running costs are £650,000. 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 Three of a 5 Year term and one in partnership with Merseyside RASA that started in April 2023 for 3 years, ending in March 2026, with an opportunity to extend for a further 2 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.

STRUCTURE, GOVERNANCE AND MANAGEMENT

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.

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 37 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 2500 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.

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.

Key management remuneration

Key management remuneration is for finance officer. Rebecca Heath and Director of Operations, Julie Evans.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1049826

Principal address
4 Holmesfield Road
Warrington
Cheshire
WA1 2DS

Trustees
T Renshaw (resigned 9.4.24)
Dr L Walton Williams (resigned 9.4.24)
E Beart (resigned 9.4.24)
L Gardner Chairperson
S Skelton
L Cheetham (resigned 7.2.24)
N B Brooks (appointed 10.4.24)
Mrs K Joy (appointed 10.4.24)
Mrs R Gerrard (appointed 10.4.24)

Chief Executive
J Evans

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

REFERENCE AND ADMINISTRATIVE DETAILS

Bankers
The Co-operative Bank
Flagstone

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 on 11/12/2024 and signed on its behalf by:

.....
L Gardner - 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 2024 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 2024 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 - We enquired of management and those charged with governance about actual and potential litigation and claims in the context of the company, including review of relevant nominal ledger accounts.

2 - We obtained an understanding of laws, regulations and guidance that affect the company, focusing on those that had a direct effect on the financial statements or that had a fundamental effect on their operations. Key laws, regulations and guidance that we identified included the Companies Act 2006, health and safety legislation and employment legislation.

3 - We enquired of management and those charged with governance to identify any instances of non-compliance with laws and regulations. We also reviewed meeting minutes where available for evidence of non-compliance with relevant laws and regulations.

4 - We reviewed the company's financial statement disclosures, and agreed all to supporting documentation to assess compliance with the applicable laws and regulations discussed above.

5 - We gained an understanding of the controls that management have in place to prevent and detect fraud. We enquired of management about any incidences of fraud that had taken place during the accounting period.

6 - The risk of fraud and non-compliance with laws and regulations was discussed within the audit team and tests were planned and performed to address these risks.

7 - In addressing the risk of fraud due to management override of controls, we performed 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.

8 - We also challenge management assumptions with regard to accounting estimates.

Despite appropriate planning and performing our work in accordance with International Auditing Standards, there are always inherent limitations that non-compliance is not detected. Non-compliance with laws and regulations is often further removed from the events and transactions reflected in the financial statements and material misstatements due to fraud can be deliberately concealed from auditors, for example through misrepresentation, forgery or collusion.

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.

V&O

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

Date: 11/12/2024

Rape and Sexual Abuse Support Centre
(Cheshire and Merseyside)

Statement of Financial Activities
for the Year Ended 31 March 2024

	Notes	Unrestricted funds £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	2,913	653	3,566	6,298
Charitable activities	4				
Advice, counselling and support		367,598	1,061,254	1,428,852	1,327,539
Investment income	3	1,953	-	1,953	92
Total		372,464	1,061,907	1,434,371	1,333,929
EXPENDITURE ON					
Charitable activities	5				
Advice, counselling and support		296,202	1,042,494	1,338,696	1,265,761
NET INCOME		76,262	19,413	95,675	68,168
RECONCILIATION OF FUNDS					
Total funds brought forward		248,899	418,881	667,780	599,612
TOTAL FUNDS CARRIED FORWARD		325,161	438,294	763,455	667,780

The notes form part of these financial statements

Rape and Sexual Abuse Support Centre
(Cheshire and Merseyside)

Balance Sheet
31 March 2024

	Notes	Unrestricted funds £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
FIXED ASSETS					
Tangible assets	9	10,084	-	10,084	14,408
CURRENT ASSETS					
Debtors	10	82,714	-	82,714	50,153
Cash at bank and in hand		232,363	470,176	702,539	695,911
		315,077	470,176	785,253	746,064
CREDITORS					
Amounts falling due within one year	11	-	(31,882)	(31,882)	(92,692)
NET CURRENT ASSETS		315,077	438,294	753,371	653,372
TOTAL ASSETS LESS CURRENT LIABILITIES		325,161	438,294	763,455	667,780
NET ASSETS		325,161	438,294	763,455	667,780
FUNDS	12				
Unrestricted funds				325,161	248,899
Restricted funds				438,294	418,881
TOTAL FUNDS				763,455	667,780

The financial statements were approved by the Board of Trustees and authorised for issue on 11/12/2024 and were signed on its behalf by:

L Gardner - 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 2024

	Notes	31.3.24 £	31.3.23 £
Cash flows from operating activities			
Cash generated from operations	1	7,222	98,317
Net cash provided by operating activities		7,222	98,317
Cash flows from investing activities			
Purchase of tangible fixed assets		(2,547)	(3,459)
Interest received		1,953	92
Net cash used in investing activities		(594)	(3,367)
Change in cash and cash equivalents in the reporting period		6,628	94,950
Cash and cash equivalents at the beginning of the reporting period		695,911	600,961
Cash and cash equivalents at the end of the reporting period		702,539	695,911

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 2024

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.24	31.3.23
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	95,675	68,168
Adjustments for:		
Depreciation charges	6,871	11,103
Interest received	(1,953)	(92)
(Increase)/decrease in debtors	(32,561)	14,378
(Decrease)/increase in creditors	(60,810)	4,760
Net cash provided by operations	7,222	98,317

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.23	Cash flow	At 31.3.24
	£	£	£
Net cash			
Cash at bank and in hand	695,911	6,628	702,539
	695,911	6,628	702,539
Total	695,911	6,628	702,539

The notes form part of these financial statements

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.

These financial statements have been prepared in sterling (£) and shall be rounded to the nearest £

Going concern
The accounts have been prepared on the going concern basis. In the Trustees' opinion the charity has adequate resources to continue in operational existence and there are no material uncertainties that affect the charity's ability to operate on the going concern basis for the foreseeable future.

Critical accounting judgements and key sources of estimation uncertainty
Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The charity makes estimates and assumptions concerning the future.

The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below:

In addition, FRS 102 requires an entity to assess at each reporting date whether there is any indication that assets within a class may be impaired i.e. the recoverable amount of the asset is less than the carrying amount. If any such indication exists, management are required to estimate the recoverable amount of the individual assets concerned.

Management judgement is applied to determine if revenue and costs should be recognised in the current period.

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.

continued...

1. ACCOUNTING POLICIES - continued

Income
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 a 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.

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	- 25% on cost

Tangible assets are initially recognised at cost and subsequently measured at cost or valuation, or net of depreciation and any impairment losses.

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

An impairment review is carried out each year.

Related party exemption
The charity has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

Taxation
The charity is exempt from tax on its charitable activities.

continued...

1. ACCOUNTING POLICIES - continued

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
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

continued...

1. ACCOUNTING POLICIES - continued

Financial instruments
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

	31.3.24	31.3.23
	£	£
Donations	3,566	6,298

3. INVESTMENT INCOME

	31.3.24	31.3.23
	£	£
Deposit account interest	1,953	92

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.3.24	31.3.23
		£	£
Grants	Advice, counselling and support	1,428,852	1,327,539

Grants received, included in the above, are as follows:

	31.3.24	31.3.23
	£	£
MOJ Rape Support Fund (Merseyside)	63,000	-
Ministry of Justice Rape Support Fund	297,598	274,501
Merseyside Police and Crime Commissioner	316,272	260,138
Cheshire Police & Crime Commissioner	654,656	704,134
Big Lottery	24,576	87,766
Morrisons Garden Project	-	1,000
Postcode lottery	70,000	-
	1,426,102	1,327,539

continued...

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 6)	Totals
	£	£	£
Advice, counselling and support	1,316,371	22,325	1,338,696

6. SUPPORT COSTS

	Management	Governance costs	Totals
	£	£	£
Advice, counselling and support	16,775	5,550	22,325

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

Marketing and Communication expenses of £1,930 were paid to one trustee during the year.

8. STAFF COSTS

	31.3.24	31.3.23
	£	£
Wages and salaries	941,854	866,693
Social security costs	76,395	74,246
Other pension costs	17,953	17,251
	1,036,202	958,190

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

	31.3.24	31.3.23
Administration	2	2
Advisors and counsellors	36	35
	38	37

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

continued...

9. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 April 2023	2,466	881	78,077	81,424
Additions	698	-	1,849	2,547
At 31 March 2024	3,164	881	79,926	83,971
DEPRECIATION				
At 1 April 2023	2,248	881	63,887	67,016
Charge for year	160	-	6,711	6,871
At 31 March 2024	2,408	881	70,598	73,887
NET BOOK VALUE				
At 31 March 2024	756	-	9,328	10,084
At 31 March 2023	218	-	14,190	14,408

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24 £	31.3.23 £
Trade debtors	61,046	28,999
Prepayments	21,668	21,154
	82,714	50,153

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24 £	31.3.23 £
Trade creditors	3,814	10,511
Social security and other taxes	18,860	18,789
Other creditors	4,458	4,165
Accruals and deferred income	4,750	59,227
	31,882	92,692

continued...

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR - continued

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

	31.03.24
	£
Balance as at 1st April 2023	55,227
Amount released to income earned from charitable activities	(55,227)
Amount deferred in year	-
Balance as at 31st March 2024	-

12. MOVEMENT IN FUNDS

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
Unrestricted funds			
General fund	248,899	6,262	255,161
Stablisation with children and teenagers	-	70,000	70,000
	248,899	76,262	325,161
Restricted funds			
Cheshire aftercare	266,163	(114,628)	151,535
Knowsley	48,330	5,204	53,534
St Helens	12,538	103,410	115,948
Rape Crisis Federation	950	-	950
CSA Inquiry Support Fund	2,675	-	2,675
Project Winter	1,954	-	1,954
Big Lottery	39,641	(4,143)	35,498
Digital Transformation Project	20,001	-	20,001
Live Chat	1,335	-	1,335
Ministry Of Justice - Merseyside	452	-	452
Sexual Violence Communications and Engagement Project	22,360	29,572	51,932
Project Apple	2,482	-	2,482
Morrisons Garden Project	-	(310)	(310)
Merseyside Rape Support	-	308	308
	418,881	19,413	438,294
TOTAL FUNDS	667,780	95,675	763,455

continued...

12. 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	302,464	(296,202)	6,262
Stablisation with children and teenagers	70,000	-	70,000
	372,464	(296,202)	76,262
Restricted funds			
Cheshire aftercare	588,059	(702,687)	(114,628)
Knowsley	105,000	(99,796)	5,204
St Helens	219,045	(115,635)	103,410
Big Lottery	24,576	(28,719)	(4,143)
Sexual Violence Communications and Engagement Project	55,227	(25,655)	29,572
Morrisons Garden Project	-	(310)	(310)
Merseyside Rape Support	70,000	(69,692)	308
	1,061,907	(1,042,494)	19,413
TOTAL FUNDS	1,434,371	(1,338,696)	95,675

continued...

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	247,984	1,001	(86)	248,899
Restricted funds				
Cheshire aftercare	254,532	11,631	-	266,163
Knowsley	43,939	4,391	-	48,330
St Helens	1,760	10,778	-	12,538
Rape Crisis Federation	950	-	-	950
CSA Inquiry Support Fund	2,675	-	-	2,675
Project Winter	1,954	-	-	1,954
Big Lottery	21,548	18,093	-	39,641
Digital Transformation Project	20,001	-	-	20,001
Live Chat	1,335	-	-	1,335
Ministry Of Justice - Merseyside	452	-	-	452
Sexual Violence Communications and Engagement Project	-	22,360	-	22,360
Project Apple	2,482	-	-	2,482
Morrisons Garden Project	-	(86)	86	-
	351,628	67,167	86	418,881
TOTAL FUNDS	599,612	68,168	-	667,780

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	274,950	(273,949)	1,001
Restricted funds			
Cheshire aftercare	663,157	(651,526)	11,631
Knowsley	122,265	(117,874)	4,391
St Helens	137,873	(127,095)	10,778
Big Lottery	87,766	(69,673)	18,093
Sexual Violence Communications and Engagement Project	46,918	(24,558)	22,360
Morrisons Garden Project	1,000	(1,086)	(86)
	1,058,979	(991,812)	67,167
TOTAL FUNDS	1,333,929	(1,265,761)	68,168

continued...

13. 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 £17,953 (2023: £17,251).

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

15. 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
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.

Other Funds
There a number of small fund balances relating to one off projects which were not fully expended initially but will be utilised going forward.

continued...

16. KEY MANAGEMENT PERSONNEL

The charity considers its key management personnel comprise the trustees, Finance Officer and the Chief Executive. The total employment benefits of the key management personnel were £76,553 (2023 £71,732).

Rape and Sexual Abuse Support Centre
(Cheshire and Merseyside)

Detailed Statement of Financial Activities
for the Year Ended 31 March 2024

	31.3.24 £	31.3.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	3,566	6,298
Investment income		
Deposit account interest	1,953	92
Charitable activities		
Grants	1,428,852	1,327,539
Total incoming resources	1,434,371	1,333,929
EXPENDITURE		
Charitable activities		
Wages	941,854	866,693
Social security	76,395	74,246
Pensions	17,953	17,251
Rent and service costs	88,045	83,934
Rates and water	1,110	1,046
Insurance	5,922	5,661
Light and heat	8,345	7,374
Telephone	15,397	13,915
Postage and stationery	3,755	3,303
Advertising	1,302	2,037
Staff expenses	7,003	8,637
Cleaning and catering	10,627	10,940
Training	12,171	17,838
Supervisors	13,380	10,655
Subscriptions	4,148	3,794
Professional fees	16,814	14,582
Counselling services	65,078	71,294
ISVA Conference	400	350
Computer support and website costs	26,071	23,677
Bank charges	601	-
	1,316,371	1,237,227
Support costs		
Management		
Repairs and renewals	9,904	12,911
Plant and machinery	160	90
Carried forward	10,064	13,001

Rape and Sexual Abuse Support Centre
(Cheshire and Merseyside)

Detailed Statement of Financial Activities
for the Year Ended 31 March 2024

	31.3.24	31.3.23
	£	£
Management		
Brought forward	10,064	13,001
Computer equipment	6,711	11,013
	16,775	24,014
Governance costs		
Auditors' remuneration	5,550	4,520
Total resources expended	1,338,696	1,265,761
Net income	95,675	68,168

RAPE AND SEXUAL ABUSE SUPPORT CENTRE (CHESHIRE AND MERSEYSIDE)

England & Wales - Charity number 1049826

Accounts

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REGISTERED CHARITY NUMBER: 1049826

Report of the Trustees and

Audited Financial Statements for the Year Ended 31 March 2023

for

Rape and Sexual Abuse Support Centre
(Cheshire and Merseyside)

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Rape and Sexual Abuse Support Centre
(Cheshire and Merseyside)

Contents of the Financial Statements
for the Year Ended 31 March 2023

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Report of the Trustees	1 to 6
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Cash Flow Statement	13
Notes to the Cash Flow Statement	14
Notes to the Financial Statements	15 to 25
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Rape and Sexual Abuse Support Centre
(Cheshire and Merseyside)

Report of the Trustees
for the Year Ended 31 March 2023

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. 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
- Training to professionals and the public

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.

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Rape and Sexual Abuse Support Centre
(Cheshire and Merseyside)

Report of the Trustees
for the Year Ended 31 March 2023

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 Northwest 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 2500 individual referrals for survivors of sexual violence. During the course of the year 3600 people have been supported by ourselves. 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 54,000 interventions to survivors during the April 2022 to March 2023. 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 position brings together all local services and actively promotes the SARC Care Pathway.

FINANCIAL REVIEW

Financial position

The charity generated a surplus of £68,168 in the year, this surplus will be used to fund ongoing services. Increased funding from the Ministry of Justice Rape Support Fund has enabled the recruitment of additional staff 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. National government funding comes from the MOJ Rape Support Fund.

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FINANCIAL REVIEW

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. Surplus funds are deposited in a mixture of long and short term accounts.

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 to six months running costs. Unrestricted and restricted reserves are £599,612. The minimum level of reserves required to meet six months running costs are £600,000. 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 Two of a 5 Year term and one in partnership with Merseyside RASA that started in April 2023 for 3 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.

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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 37 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 2500 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.

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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 Gardner
S Skelton
L Cheetham

Chief Executive
J Evans

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

Bankers
The Co-operative Bank
Santander

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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 on 19 January 2024 and signed on its behalf by:

DocuSigned by:
Tina Renshaw
02034D099BD8443...

T Renshaw - Trustee

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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 2023 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 2023 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.

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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.

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

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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

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 - We enquired of management and those charged with governance about actual and potential litigation and claims, including review of relevant nominal ledger accounts.

2 - We obtained an understanding of laws, regulations and guidance that affect the Company, focusing on those that had a direct effect on the financial statements or that had a fundamental effect on its operations. Key laws, regulations and guidance that we identified included the Companies Act 2006, health and safety legislation and employment legislation.

3 - We enquired of management and those charged with governance to identify any instances of non-compliance with laws and regulations. We also reviewed meeting minutes for evidence of non-compliance with relevant laws and regulations.

4 - We reviewed the Company's financial statement disclosures and agreed to supporting documentation to assess compliance with the applicable laws and regulations discussed above.

5 - We gained an understanding of the controls that management have in place to prevent and detect fraud. We enquired of management about any incidences of fraud that had taken place during the accounting period.

6 - The risk of fraud and non-compliance with laws and regulations was discussed within the audit team and tests were planned and performed to address these risks.

7 - In addressing the risk of fraud due to management override of controls, we performed 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.

8 - We also challenge management assumptions with regard to accounting estimates.

Despite appropriate planning and performing our work in accordance with International Auditing Standards, there are always inherent limitations that non-compliance is not detected. Non-compliance with laws and regulations is often further removed from the events and transactions reflected in the financial statements and material misstatements due to fraud can be deliberately concealed from auditors, for example through misrepresentation, forgery or collusion.

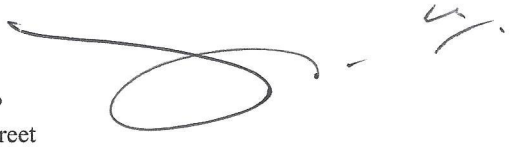
A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

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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.



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

19 January 2024

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Rape and Sexual Abuse Support Centre
(Cheshire and Merseyside)

Statement of Financial Activities
for the Year Ended 31 March 2023

	Notes	Unrestricted fund £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	910	5,388	6,298	10,209
Charitable activities	4				
Advice, counselling and support		273,948	1,053,591	1,327,539	1,276,375
Investment income	3	92	-	92	301
Total		274,950	1,058,979	1,333,929	1,286,885
EXPENDITURE ON					
Charitable activities	5				
Advice, counselling and support		273,949	991,812	1,265,761	1,188,095
NET INCOME		1,001	67,167	68,168	98,790
Transfers between funds	12	(86)	86	-	-
Net movement in funds		915	67,253	68,168	98,790
RECONCILIATION OF FUNDS					
Total funds brought forward		247,984	351,628	599,612	500,822
TOTAL FUNDS CARRIED FORWARD		248,899	418,881	667,780	599,612

The notes form part of these financial statements

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Rape and Sexual Abuse Support Centre
(Cheshire and Merseyside)

Balance Sheet
31 March 2023

	Notes	Unrestricted fund £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
FIXED ASSETS					
Tangible assets	9	14,408	-	14,408	22,052
CURRENT ASSETS					
Debtors	10	50,153	-	50,153	64,531
Cash at bank and in hand		186,993	508,918	695,911	600,961
		237,146	508,918	746,064	665,492
CREDITORS					
Amounts falling due within one year	11	(2,655)	(90,037)	(92,692)	(87,932)
NET CURRENT ASSETS		234,491	418,881	653,372	577,560
TOTAL ASSETS LESS CURRENT LIABILITIES		248,899	418,881	667,780	599,612
NET ASSETS		248,899	418,881	667,780	599,612
FUNDS	12				
Unrestricted funds				248,899	247,984
Restricted funds				418,881	351,628
TOTAL FUNDS				667,780	599,612

The financial statements were approved by the Board of Trustees and authorised for issue on 19 January 2024 and were signed on its behalf by:

DocuSigned by:
Tina Renshaw
02034D099BD8443...

T Renshaw - Trustee

The notes form part of these financial statements

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Rape and Sexual Abuse Support Centre
(Cheshire and Merseyside)

Cash Flow Statement
for the Year Ended 31 March 2023

	Notes	31.3.23 £	31.3.22 £
Cash flows from operating activities			
Cash generated from operations	1	98,317	85,239
Net cash provided by operating activities		98,317	85,239
Cash flows from investing activities			
Purchase of tangible fixed assets		(3,459)	(22,369)
Interest received		92	301
Net cash used in investing activities		(3,367)	(22,068)
Change in cash and cash equivalents in the reporting period		94,950	63,171
Cash and cash equivalents at the beginning of the reporting period		600,961	537,790
Cash and cash equivalents at the end of the reporting period		695,911	600,961

The notes form part of these financial statements

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Rape and Sexual Abuse Support Centre
(Cheshire and Merseyside)

Notes to the Cash Flow Statement
for the Year Ended 31 March 2023

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.23 £	31.3.22 £
Net income for the reporting period (as per the Statement of Financial Activities)	68,168	98,790
Adjustments for:		
Depreciation charges	11,103	26,752
Interest received	(92)	(301)
Decrease/(increase) in debtors	14,378	(12,157)
Increase/(decrease) in creditors	4,760	(27,845)
Net cash provided by operations	98,317	85,239

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.22 £	Cash flow £	At 31.3.23 £
Net cash			
Cash at bank and in hand	600,961	94,950	695,911
	600,961	94,950	695,911
Total	600,961	94,950	695,911

The notes form part of these financial statements

DocuSign Envelope ID: EB60F08D-BF33-4E0B-8FFA-91A0038E4E3F

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.

These financial statements have been prepared in sterling (£) and shall be rounded to the nearest £.

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.

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 a 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.

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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	- 25% on cost

Tangible assets are initially recognised at cost and subsequently measured at cost or valuation, or net of depreciation and any impairment losses.

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

continued...

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1. ACCOUNTING POLICIES - continued

Financial instruments
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
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.

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2. DONATIONS AND LEGACIES

	31.3.23	31.3.22
	£	£
Donations	6,298	10,209

3. INVESTMENT INCOME

	31.3.23	31.3.22
	£	£
Deposit account interest	92	301

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.3.23	31.3.22
		£	£
Grants	Advice, counselling and support	1,327,539	1,276,375

Grants received, included in the above, are as follows:

	31.3.23	31.3.22
	£	£
Ministry of Justice Rape Support Fund	274,501	230,064
Merseyside Police and Crime Commissioner	260,138	223,010
Cheshire Police & Crime Commissioner	704,134	739,161
Big Lottery	87,766	79,100
Rape Crisis Live Chat	-	5,040
Morrisons Garden Project	1,000	-
	1,327,539	1,276,375

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 6)	Totals
	£	£	£
Advice, counselling and support	1,237,227	28,534	1,265,761

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6. SUPPORT COSTS

	Management	Governance costs	Totals
	£	£	£
Advice, counselling and support	24,014	4,520	28,534

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

8. STAFF COSTS

	31.3.23	31.3.22
	£	£
Wages and salaries	866,693	807,370
Social security costs	74,246	60,367
Other pension costs	17,251	16,287
	958,190	884,024

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

	31.3.23	31.3.22
Administration	2	2
Advisors and counsellors	35	34
	37	36

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

continued...

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9. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 April 2022	2,466	881	74,618	77,965
Additions	-	-	3,459	3,459
At 31 March 2023	2,466	881	78,077	81,424
DEPRECIATION				
At 1 April 2022	2,158	881	52,874	55,913
Charge for year	90	-	11,013	11,103
At 31 March 2023	2,248	881	63,887	67,016
NET BOOK VALUE				
At 31 March 2023	218	-	14,190	14,408
At 31 March 2022	308	-	21,744	22,052

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23 £	31.3.22 £
Trade debtors	28,999	47,106
Prepayments	21,154	17,425
	50,153	64,531

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23 £	31.3.22 £
Trade creditors	10,511	13,794
Social security and other taxes	18,789	15,881
Other creditors	4,165	7,539
Accruals and deferred income	59,227	50,718
	92,692	87,932

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11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR - continued

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

	31.03.23 £
Balance as at 1st April 2022	46,918
Amount released to income earned from charitable activities	(46,918)
Amount deferred in year	55,227
Balance as at 31st March 2023	55,227

12. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	247,984	1,001	(86)	248,899
Restricted funds				
Cheshire aftercare	254,532	11,631	-	266,163
Knowsley	43,939	4,391	-	48,330
St Helens	1,760	10,778	-	12,538
Rape Crisis Federation	950	-	-	950
CSA Inquiry Support Fund	2,675	-	-	2,675
Project Winter	1,954	-	-	1,954
Big Lottery	21,548	18,093	-	39,641
Digital Transformation Project	20,001	-	-	20,001
Live Chat	1,335	-	-	1,335
Ministry Of Justice - Merseyside	452	-	-	452
Sexual Violence Communications and Engagement Project	-	22,360	-	22,360
Project Apple	2,482	-	-	2,482
Morrisons Garden Project	-	(86)	86	-
	351,628	67,167	86	418,881
TOTAL FUNDS	599,612	68,168	-	667,780

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12. 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	274,950	(273,949)	1,001
Restricted funds			
Cheshire aftercare	663,157	(651,526)	11,631
Knowsley	122,265	(117,874)	4,391
St Helens	137,873	(127,095)	10,778
Big Lottery	87,766	(69,673)	18,093
Sexual Violence Communications and Engagement Project	46,918	(24,558)	22,360
Morrisons Garden Project	1,000	(1,086)	(86)
	1,058,979	(991,812)	67,167
TOTAL FUNDS	1,333,929	(1,265,761)	68,168

Comparatives for 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
Sexual Violence Communications and Engagement Project	1,571	(1,571)	-
Project Apple	1,782	700	2,482
	227,367	124,261	351,628
TOTAL FUNDS	500,822	98,790	599,612

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12. 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	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
Sexual Violence Communications and Engagement Project	44,479	(46,050)	(1,571)
Project Apple	700	-	700
	1,054,229	(929,968)	124,261
TOTAL FUNDS	1,286,885	(1,188,095)	98,790

Transfers between funds

The transfers relating to the Morrisions Garden Project was as a result of a small overspend.

13. 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 £17,251 (2022: £16,287).

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

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15. 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
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.

Digital Transformation Fund
A project enabling Rape Centres to utilise new technology and future proof their organisation in terms of digital provision.

Rape Support Fund Covid
Additional funding to address the issue that many service users during the lock downs did not want telephone/on line support and preferred to wait to see a worker face to face. This funding was then utilised for more salaried and sessional staff.

Other Funds
There a number of small fund balances relating to one off projects which were not fully expended initially but will be utilised going forward.

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16. 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 £71,732 (2022 £50,345).

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Rape and Sexual Abuse Support Centre
(Cheshire and Merseyside)

Detailed Statement of Financial Activities
for the Year Ended 31 March 2023

	31.3.23 £	31.3.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	6,298	10,209
Investment income		
Deposit account interest	92	301
Charitable activities		
Grants	1,327,539	1,276,375
Total incoming resources	1,333,929	1,286,885
EXPENDITURE		
Charitable activities		
Wages	866,693	807,370
Social security	74,246	60,367
Pensions	17,251	16,287
Rent and service costs	83,934	74,572
Rates and water	1,046	678
Insurance	5,661	5,963
Light and heat	7,374	4,509
Telephone	13,915	14,998
Postage and stationery	3,303	6,184
Advertising	2,037	3,504
Staff expenses	8,637	7,078
Cleaning and catering	10,940	12,271
Training	17,838	20,644
Supervisors	10,655	8,280
Subscriptions	3,794	3,418
Professional fees	14,582	20,982
Counselling services	71,294	58,007
ISVA Conference	350	37
Computer support and website costs	23,677	14,681
	1,237,227	1,139,830
Support costs		
Management		
Repairs and renewals	12,911	17,193
Plant and machinery	90	90
Computer equipment	11,013	26,662
	24,014	43,945

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Rape and Sexual Abuse Support Centre
(Cheshire and Merseyside)

Detailed Statement of Financial Activities
for the Year Ended 31 March 2023

	31.3.23 £	31.3.22 £
Management		
Governance costs		
Auditors' remuneration	4,520	4,320
Total resources expended	1,265,761	1,188,095
Net income	68,168	98,790

RAPE AND SEXUAL ABUSE SUPPORT CENTRE (CHESHIRE AND MERSEYSIDE)

England & Wales - Charity number 1049826

Accounts

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)

Contents of the Financial Statements
for the Year Ended 31 March 2022

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Cash Flow Statement	12
Notes to the Cash Flow Statement	13
Notes to the Financial Statements	14 to 24
Detailed Statement of Financial Activities	25 to 26

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.

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.

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.

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

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

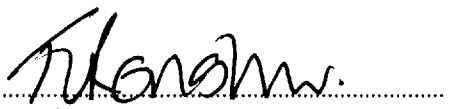
The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 on ..... 13/1/23 ..... 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;

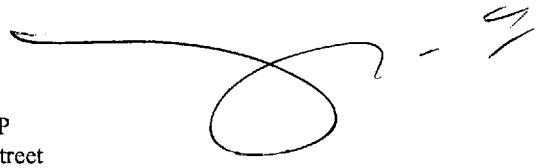
4 - Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias.

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.



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		232,656	1,054,229	1,286,885	1,059,673
EXPENDITURE ON					
Charitable activities	6				
Advice, counselling and support		258,127	929,968	1,188,095	905,523
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		247,984	351,628	599,612	500,822

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
		225,932	439,560	665,492	590,164
CREDITORS					
Amounts falling due within one year	12	-	(87,932)	(87,932)	(115,777)
NET CURRENT ASSETS		225,932	351,628	577,560	474,387
TOTAL ASSETS LESS CURRENT LIABILITIES		247,984	351,628	599,612	500,822
NET ASSETS		247,984	351,628	599,612	500,822
FUNDS	13				
Unrestricted funds				247,984	273,455
Restricted funds				351,628	227,367
TOTAL FUNDS				599,612	500,822

The financial statements were approved by the Board of Trustees and authorised for issue on .....13/1/23..... 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		85,239	270,569
Cash flows from investing activities			
Purchase of tangible fixed assets		(22,369)	(35,186)
Interest received		301	331
Net cash used in investing activities		(22,068)	(34,855)
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		537,790	302,076
Cash and cash equivalents at the end of the reporting period		600,961	537,790

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	85,239	270,569

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.21	Cash flow	At 31.3.22
	£	£	£
Net cash			
Cash at bank and in hand	537,790	63,171	600,961
	537,790	63,171	600,961
Total	537,790	63,171	600,961

The notes form part of these financial statements

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 a 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.

continued...

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

continued...

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

continued...

3. OTHER TRADING ACTIVITIES

	31.3.22	31.3.21
	£	£
Services provided	-	9,890

4. INVESTMENT INCOME

	31.3.22	31.3.21
	£	£
Deposit account interest	301	331

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.3.22	31.3.21
		£	£
Grants	Advice, counselling and support	1,276,375	1,047,448

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
	1,276,375	1,047,448

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 7)	Totals
	£	£	£
Advice, counselling and support	1,139,830	48,265	1,188,095

continued...

7. SUPPORT COSTS

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

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
	884,024	657,413

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
	36	31

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

continued...

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)
At 31 March 2022	2,466	881	74,618	77,965
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)
At 31 March 2022	2,158	881	52,874	55,913
NET BOOK VALUE				
At 31 March 2022	308	-	21,744	22,052
At 31 March 2021	398	-	26,037	26,435

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
	64,531	52,374

continued...

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
	87,932	115,777

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
Balance as at 31st March 2022	46,918

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
	227,367	124,261	351,628
TOTAL FUNDS	500,822	98,790	599,612

continued...

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
	1,054,229	(929,968)	124,261
TOTAL FUNDS	1,286,885	(1,188,095)	98,790

continued...

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
	81,087	172,010	(25,730)	227,367
TOTAL FUNDS	346,672	154,150	-	500,822

continued...

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
	892,338	(720,328)	172,010
TOTAL FUNDS	1,059,673	(905,523)	154,150

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

continued...

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

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
Total resources expended	1,188,095	905,523
Net income	98,790	154,150

RAPE AND SEXUAL ABUSE SUPPORT CENTRE (CHESHIRE AND MERSEYSIDE)

England & Wales - Charity number 1049826

Accounts

REGISTERED CHARITY NUMBER: 1049826

Report of the Trustees and

Audited Financial Statements for the Year Ended 31 March 2021

for

Rape and Sexual Abuse Support Centre
(Cheshire and Merseyside)

Rape and Sexual Abuse Support Centre
(Cheshire and Merseyside)

Contents of the Financial Statements for the Year Ended 31 March 2021

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Rape and Sexual Abuse Support Centre
(Cheshire and Merseyside)

Report of the Trustees
for the Year Ended 31 March 2021

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. 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.

Report of the Trustees for the Year Ended 31 March 2021

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 2100 individual referrals for survivors of sexual violence. These referrals were processed by our Information Line 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. This year the service provided nearly 4000 ISVA support sessions; 5100 counselling sessions, monthly survivor groups in locations across Cheshire and Merseyside. The Information Line was open Monday to Friday 9.00 till 4.00 providing advice, information, and signposting.

FINANCIAL REVIEW

Financial position

The charity generated a surplus of £154,150 in the year, this surplus will be used to fund ongoing services. The charity also 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.

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.

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 to six months running costs. The unrestricted free reserves are currently £247,020 (exclude fixed assets) and restricted £227,367. The minimum level of reserves required to meet three months running costs are £225,000. These reserves will also enable us to meet redundancy costs.

FINANCIAL REVIEW

Going concern

The Trustees are continually reviewing the operations of the charity and its ability to deliver its objects during the Covid 19 pandemic. The Trustees have followed Government Guidance and are seeking financial assistance where appropriate and making cost savings where possible. In the opinion of the Trustees significant financial pressure will be placed on the Charity as a result of the Covid 19 pandemic but the Trustees believe they have the structure and resources to ensure the Charity remains a going concern.

FUTURE PLANS

Following extensive consultation with stakeholders, we rebranded our organisation with a new logo and consolidated our literature and promotional products. During 2021 we extensively promoted our service across communities within Cheshire, Knowsley and St Helens.

During 2021/22 we will be carrying out the following changes to our operations:-
- Organisational re-branding and website update
- Increase engagement rates for people referred to RASASC services
- Awareness raising and training
- 360 degrees review of services
- Business continuity and risk management

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.

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 lead 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 33 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.

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 on a regular basis 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.

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. Committee Meetings will be held on a bi-monthly basis; service user feedback will be a standing agenda item.

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

Report of the Trustees for the Year Ended 31 March 2021

Trustees
T Renshaw Chairperson
P Warburton (resigned 1.6.20)
Dr L Walton Williams
E Beart (appointed 1.8.20)
L Daniels (appointed 23.7.20)
S Skelton (appointed 1.6.21)

Chief Executive
J Evans

Co-opted
H Lewandowsky

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

Bankers
The Co-operative Bank
Warrington

AUDITORS

In the current financial year the charity met the requirements for an audit to be performed. Voisey & Co were appointed as auditors. Voisey & Co converted from a partnership to a Limited Liability Partnership on 1st May 2021 and therefore the audit appointment transferred to Voisey & Co LLP on that date.

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 on 13 January 2022 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 2021 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 2021 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.

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.

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.

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.

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

13 January 2022

Rape and Sexual Abuse Support Centre
(Cheshire and Merseyside)

Statement of Financial Activities
for the Year Ended 31 March 2021

	Notes	Unrestricted fund £	Restricted funds £	31.3.21 Total funds £	31.3.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	2,004	-	2,004	11,175
Charitable activities	5				
Advice, counselling and support		165,000	882,448	1,047,448	702,753
Other trading activities	3	-	9,890	9,890	1,724
Investment income	4	331	-	331	566
Total		167,335	892,338	1,059,673	716,218
EXPENDITURE ON					
Charitable activities	6				
Advice, counselling and support		185,195	720,328	905,523	726,600
NET INCOME/(EXPENDITURE)		(17,860)	172,010	154,150	(10,382)
Transfers between funds	13	25,730	(25,730)	-	-
Net movement in funds		7,870	146,280	154,150	(10,382)
RECONCILIATION OF FUNDS					
Total funds brought forward		265,585	81,087	346,672	357,053
TOTAL FUNDS CARRIED FORWARD		273,455	227,367	500,822	346,671

The notes form part of these financial statements

Rape and Sexual Abuse Support Centre
(Cheshire and Merseyside)

Balance Sheet
31 March 2021

	Notes	Unrestricted fund £	Restricted funds £	31.3.21 Total funds £	31.3.20 Total funds £
FIXED ASSETS					
Tangible assets	10	26,435	-	26,435	13,245
CURRENT ASSETS					
Debtors	11	16,696	35,678	52,374	44,933
Cash at bank and in hand		231,167	306,623	537,790	302,076
		247,863	342,301	590,164	347,009
CREDITORS					
Amounts falling due within one year	12	(843)	(114,934)	(115,777)	(13,583)
NET CURRENT ASSETS		247,020	227,367	474,387	333,426
TOTAL ASSETS LESS CURRENT LIABILITIES		273,455	227,367	500,822	346,671
NET ASSETS		273,455	227,367	500,822	346,671
FUNDS	13				
Unrestricted funds				273,455	265,113
Restricted funds				227,367	81,558
TOTAL FUNDS				500,822	346,671

The financial statements were approved by the Board of Trustees and authorised for issue on 13 January 2022 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 2021

	Notes	31.3.21 £	31.3.20 £
Cash flows from operating activities			
Cash generated from operations	1	270,569	(1,281)
Net cash provided by/(used in) operating activities		270,569	(1,281)
Cash flows from investing activities			
Purchase of tangible fixed assets		(35,186)	(4,199)
Interest received		331	566
Net cash used in investing activities		(34,855)	(3,633)
Change in cash and cash equivalents in the reporting period		235,714	(4,914)
Cash and cash equivalents at the beginning of the reporting period		302,076	306,990
Cash and cash equivalents at the end of the reporting period		537,790	302,076

The notes form part of these financial statements

Notes to the Cash Flow Statement for the Year Ended 31 March 2021

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.21 £	31.3.20 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	154,150	(10,382)
Adjustments for:		
Depreciation charges	21,996	5,169
Interest received	(331)	(566)
(Increase)/decrease in debtors	(7,440)	10,428
Increase/(decrease) in creditors	102,194	(5,930)
Net cash provided by/(used in) operations	270,569	(1,281)

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.20 £	Cash flow £	At 31.3.21 £
Net cash			
Cash at bank and in hand	302,076	235,714	537,790
	302,076	235,714	537,790
Total	302,076	235,714	537,790

The notes form part of these financial statements

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.
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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 a 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.

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.

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1. ACCOUNTING POLICIES - continued

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
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.

continued...

1. ACCOUNTING POLICIES - continued

Financial instruments

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

	31.3.21	31.3.20
	£	£
Donations	2,004	11,175

3. OTHER TRADING ACTIVITIES

	31.3.21	31.3.20
	£	£
Services provided	9,890	1,724

4. INVESTMENT INCOME

	31.3.21	31.3.20
	£	£
Deposit account interest	331	566

continued...

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.3.21 £	31.3.20 £
Grants	Advice, counselling and support	1,047,448	702,753

Grants received, included in the above, are as follows:

	31.3.21 £	31.3.20 £
Ministry of Justice Rape Support Fund	203,385	109,551
Merseyside Police and Crime Commissioner	117,857	153,703
NHS England	-	5,400
Cheshire Police & Crime Commissioner	625,072	358,875
Big Lottery	77,134	75,224
St Helens Council	24,000	-
	1,047,448	702,753

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Advice, counselling and support	870,739	34,784	905,523

7. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Advice, counselling and support	31,124	3,660	34,784

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

9. STAFF COSTS

	31.3.21 £	31.3.20 £
Wages and salaries	597,393	446,029
Social security costs	48,731	31,061
Other pension costs	11,289	8,456
	657,413	485,546

continued...

9. STAFF COSTS - continued

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

	31.3.21	31.3.20
Administration	2	2
Advisors and counsellors	29	19
	31	21

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

10. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 April 2020	5,290	3,425	22,955	31,670
Additions	-	-	35,186	35,186
At 31 March 2021	5,290	3,425	58,141	66,856
DEPRECIATION				
At 1 April 2020	4,802	3,425	10,198	18,425
Charge for year	90	-	21,906	21,996
At 31 March 2021	4,892	3,425	32,104	40,421
NET BOOK VALUE				
At 31 March 2021	398	-	26,037	26,435
At 31 March 2020	488	-	12,757	13,245

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21 £	31.3.20 £
Trade debtors	16,071	28,235
Other debtors	14,334	-
Prepayments	21,969	16,698
	52,374	44,933

continued...

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21	31.3.20
	£	£
Other creditors	-	1,598
Accruals and deferred income	115,777	11,985
	115,777	13,583

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

	31.03.21
	£
Balance as at 1st April 2020	-
Amount released to income earned from charitable activities	-
Amount deferred in year	91,397
Balance as at 31st March 2021	91,397

13. 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
	81,087	172,010	(25,730)	227,367
TOTAL FUNDS	346,672	154,150	-	500,822

continued...

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	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
	892,338	(720,328)	172,010
TOTAL FUNDS	1,059,673	(905,523)	154,150

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General fund	264,591	522	265,113
Restricted funds			
Core operations	-	471	471
Cheshire aftercare	17,706	(17,158)	548
Knowsley	507	21,307	21,814
St Helens	28,093	(10,857)	17,236
Rape Crisis Federation	890	(99)	791
CSA Inquiry Support Fund	2,675	-	2,675
Project Winter	1,006	948	1,954
Big Lottery	28,556	(3,492)	25,064
Digital Transformation Project	13,029	(3,359)	9,670
Live Chat	-	1,335	1,335
	92,462	(10,904)	81,558
TOTAL FUNDS	357,053	(10,382)	346,671

continued...

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	5,691	(5,169)	522
Restricted funds			
Core operations	105,841	(105,370)	471
Cheshire aftercare	360,601	(377,759)	(17,158)
Knowsley	99,761	(78,454)	21,307
St Helens	55,172	(66,029)	(10,857)
Rape Crisis Federation	76	(175)	(99)
NHS England SAS	5,400	(5,400)	-
Project Winter	4,817	(3,869)	948
Big Lottery	75,224	(78,716)	(3,492)
Digital Transformation Project	2,300	(5,659)	(3,359)
Live Chat	1,335	-	1,335
	710,527	(721,431)	(10,904)
TOTAL FUNDS	716,218	(726,600)	(10,382)

Transfers between funds

The transfers relating to the Ministry of Justice funds are monies spent on assets which have been capitalised and as their use is not restricted to specific services, they have been treated as general assets. The grant income relating to these assets has been transferred to general funds.

The Rape Support - Covid relates to an overspend and monies have been transferred from general funds.

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 £11,289 (2020: £8,456).

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.

continued...

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
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.

Digital Transformation Fund
A project enabling Rape Centres to utilise new technology and future proof their organisation in terms of digital provision.

Ministry of Justice Cheshire
Funding during the Covid Pandemic Lockdowns to enable the staff team to work from home and deliver the core service. This included funding to provide lap tops that enabled us to communicate with each other via TEAMs and ensure everyone was able to work from home safely. Additional funding also enabled us to pay for more sessional counsellors to offer telephone and on line therapy sessions.

MOJ Merseyside
Funding during the Covid Pandemic and subsequent lock downs to fund additional mobile and telephony costs. The funding also enabled us to increase our Counselling and ISVA provision to cover waiting lists.

Rape Support Fund Covid
Additional funding to address the issue that many service users during the lock downs did not want telephone/on line support and preferred to wait to see a worker face to face. This funding was then utilised for more salaried and sessional staff.

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.

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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 £45,381 (2020 £44,245).

Rape and Sexual Abuse Support Centre
(Cheshire and Merseyside)

Detailed Statement of Financial Activities
for the Year Ended 31 March 2021

	31.3.21 £	31.3.20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	2,004	11,175
Other trading activities		
Services provided	9,890	1,724
Investment income		
Deposit account interest	331	566
Charitable activities		
Grants	1,047,448	702,753
Total incoming resources	1,059,673	716,218
EXPENDITURE		
Charitable activities		
Wages	597,393	446,029
Social security	48,731	31,061
Pensions	11,289	8,456
Rent and service costs	57,056	63,395
Rates and water	590	307
Insurance	4,669	4,333
Light and heat	3,114	3,200
Telephone	14,523	9,399
Postage and stationery	3,454	4,726
Advertising	333	1,810
Staff expenses	1,581	6,148
Cleaning and catering	5,779	3,670
Training	5,874	10,834
Supervisors	6,955	4,465
Subscriptions	3,417	3,041
Consultancy	-	5,400
Professional fees	22,471	11,600
Room hire	-	670
Counselling services	59,781	79,230
ISVA Conference	200	390
Computer support and website costs	23,529	12,552
	870,739	710,716
Support costs		
Management		
Repairs and renewals	9,128	8,315
Plant and machinery	-	191
Fixtures and fittings	90	88
Carried forward	9,218	8,594

Rape and Sexual Abuse Support Centre
(Cheshire and Merseyside)

Detailed Statement of Financial Activities
for the Year Ended 31 March 2021

	31.3.21	31.3.20
	£	£
Management		
Brought forward	9,218	8,594
Computer equipment	21,906	4,890
	31,124	13,484
Governance costs		
Auditors' remuneration	3,660	-
Accountancy and legal fees	-	2,400
	3,660	2,400
Total resources expended	905,523	726,600
Net income/(expenditure)	154,150	(10,382)