

Charity registration number 1091732

Company registration number 04323961 (England and Wales)

BRADFORD RAPE CRISIS AND SEXUAL ABUSE SURVIVORS SERVICE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

BRADFORD RAPE CRISIS AND SEXUAL ABUSE SURVIVORS SERVICE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Lisa Hilder	Treasurer
	Angela Carrington	Co-Chair
	Alison Berkley-Hill	Co-Chair & HR Lead
	Karen Louise Raynor	
	Fatima Mahmood	Appointed 18/10/2021
	Elizabeth Broadley	Appointed 17/01/2022
Key Management Personnel	Jackie Hancock	Redundancy 31st March 2023
	Jane Gregory	Resigned 1st November 2022
	Elaine Peaker	Office Manager
	Sumreen Aftab	Clinical Lead
	Natja Thorbjornsen	Advocacy Lead
	Pamela Mawoza	Jyoti - BAM Services Lead
Charity number	1091732	
Company number	04323961	
Registered office	3rd Floor Auburn House Upper Piccadilly Bradford West Yorkshire BD1 3NU	
Independent examiner	Fawley Judge & Easton Chartered Certified Accountants 1 Parliament Street Hull East Yorkshire HU1 2AS	
Bankers	Co-operative Bank plc Olympic House 6 Olympic Court Montford Street Salford M5 2QP	
	Ecology Building Society 7 Belton Road Silsden Keighley West Yorkshire BD20 0EE	
	Nationwide PO Box 3 5-11 St George St Douglas Isle of Man IM99 1AS	

BRADFORD RAPE CRISIS AND SEXUAL ABUSE SURVIVORS SERVICE

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BRADFORD RAPE CRISIS AND SEXUAL ABUSE SURVIVORS SERVICE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

BRC&SASS is established for charitable purposes only, in particular BRC&SASS is established:

- To relieve the mental and physical distress of women survivors of rape and sexual assault
- To promote education and research in the Bradford area into the subject of rape and sexual assault and its effects on women and girls, whether they be medical, social and/or psychological.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Activities undertaken for public benefit in relation to objects

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

Our objectives are achieved through the provision of specialist sexual violence support services for women and girls from a confidential office-base in Bradford and a variety of outreach locations:

Bradford Rape Crisis and Sexual Abuse Survivors Service (BRC&SASS) is a feminist organisation run by women for women and girls. We provide support services which are free, independent and confidential.

BRC&SASS provides specialist sexual violence support services for women and girls (predominantly those 13 and over) who have experienced any form of sexual violence at any time in their lives. This includes rape, sexual assault and childhood sexual abuse, forced marriage and so-called honour-based violence, female genital mutilation, trafficking and sexual exploitation.

Our Website - <https://bradfordrapecrisis.org.uk>

Information about our services, the impact of sexual violence, Self Help support (including downloadable Self Help Guides) and on-line referral.

Helpline: a woman who will listen, provide emotional support and useful information. The Help Line is the first point of contact for most referrals.

Freephone Helpline: 0800 488 0710

Text only: 07435 752 975

Email: contactus@brcg.org.uk

BRADFORD RAPE CRISIS AND SEXUAL ABUSE SURVIVORS SERVICE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Counselling & therapy: free and confidential. We offer trauma and wellbeing work focused on psychoeducation, stabilisation and coping strategies, medium and long term counselling.

Jyoti - BAM services: specialist services for Black, Asian & racially Minoritised (BAM) women and girls delivered by women of colour including assessments, counselling, Helpline and shared support groups.

Independent Sexual Violence Advocates (ISVA) Service

The team includes specialist ISVAs for BAM women and for girls and young women & girls. The ISVA team supports women & girls with informed decisions about reporting and throughout the criminal justice process including at court.

Advocacy & Support for asylum seeking and trafficked women

To assist women survivors of sexual violence to gain safety in the UK. The Refugee, Asylum Seeking & Trafficked women (RASTW) case worker is OISC regulated. She works to solve immediate issues of safety and address basic needs such as homelessness, lack of food and the need for mental & physical health services. She works with survivors on their immigration cases to understand it, be involved and strengthen their applications. A weekly shared support group helps reduce isolation and build mutual support.

Young Women & Girls Services

For YW&Gs struggling to deal with the impact of sexual violence and would like a safe space to process their experiences and explore their thoughts and feelings. Flexible 1-1 support, advocacy, YW&Gs & BAME Women & girls ISVAs, counselling, emotional support sessions in schools & after school therapy groups.

Survivors Voice & Leadership

The Survivor Leaders Group supports, equips and enables survivors of sexual violence to lead the change in how people and organisations respond to sexual violence. We are creating a community of survivors built on mutual respect and support. We aim to establish a network of survivors and survivor groups that want to fight for change. We will do this by connecting survivors from different backgrounds and parts of West Yorkshire and working in a trauma informed and inclusive way. We want to ensure organisations, institutions, decision & policy makers are listening and engaged with people with lived experience. We inform and support women and girl survivors to attend events and activities such as Million Women Rise march against male violence against women and girls in London and participate in consultations.

Sexual Violence Prevention

We work in schools, in partnership with Step2, delivering free, participatory, age-appropriate, evidence-based sexual violence prevention workshops.

BRC&SASS works at a strategic level to improve the response to women and girl survivors of sexual violence locally, regionally and nationally.

BRADFORD RAPE CRISIS AND SEXUAL ABUSE SURVIVORS SERVICE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance

All its charitable activities focus on supporting women and girl survivors of sexual violence and are undertaken to further Bradford Rape Crisis and Sexual Abuse Survivors Service's charitable purposes for the public benefit. BRC&SASS supported 729 women and girl survivors in this financial year.

Beneficiaries of our services

At the point of referral

- 192 women and girls disclosed a recent rape or sexual abuse
- 254 disclosed rape or sexual abuse that had occurred more than 12 months ago
- 213 were adult survivors of child sexual violence
- 378 were survivors of multiple incidents of sexual violence.

Age at referral	
12 & under	6
13-15	74
16-17	50
18-24	146
25-34	203
35-44	129
45-54	73
55-64	27
65-74	4
75 & over	0
Not stated	20

BRADFORD RAPE CRISIS AND SEXUAL ABUSE SURVIVORS SERVICE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Ethnicity	
White British (English, Welsh, Scottish, N. Irish)	383
White European	32
Dual heritage/multiple ethnic groups	27
Asian/Asian British (including Indian, Pakistani, Bangladeshi, Chinese and any other Asian background)	156
Black/African/Caribbean/Black British	45
Other ethnic Group (including Arab)	10
Not stated	79

Mental health distress/illness	330
Long term illness/health condition	46
Physical disability/impairment	39
Learning difficulty	27
Sensory Impairment	13

BRADFORD RAPE CRISIS AND SEXUAL ABUSE SURVIVORS SERVICE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

120 women and girls who used our services reported they had experienced suicidal thoughts, 50 had made suicide attempts and 92 self-harmed. 404 experienced anxiety, 302 flashbacks, 362 low mood, 249 depression and 300 had low self-esteem.

Women and girls gave information about the impact of the services they had received through before and after questionnaires.

Outcome: better health and well-being

Feel better about themselves 62%

Understand more about how the sexual violence has affected them 84%

Have better coping skills and strategies 63%

Taking better care of self 56%

Feel more in control of their emotions 63%

Outcome: more in control of their lives

Better understanding of their situation and knows what they can do about it 84%

Able to decide what to do about the sexual violence they have experienced 77%

Able to make decisions about their future 78%

More confident 61%

More able to make everyday decisions 63%

Outcome: more able to assert their rights

Knows what their rights are and what they are entitled to 77%

Enough information to engage with criminal justice system 34%

Enough information to engage in civil proceedings 12%

Outcome: more able to access further support

Knows what resources are available to them 80%

Been able to access the support they needed 88%

Outcome: more able to develop and maintain positive relationships

More able to trust people 50%

More able to feel close to people 42%

Future Aims

In order to realise our vision and achieve our mission, our aims are:

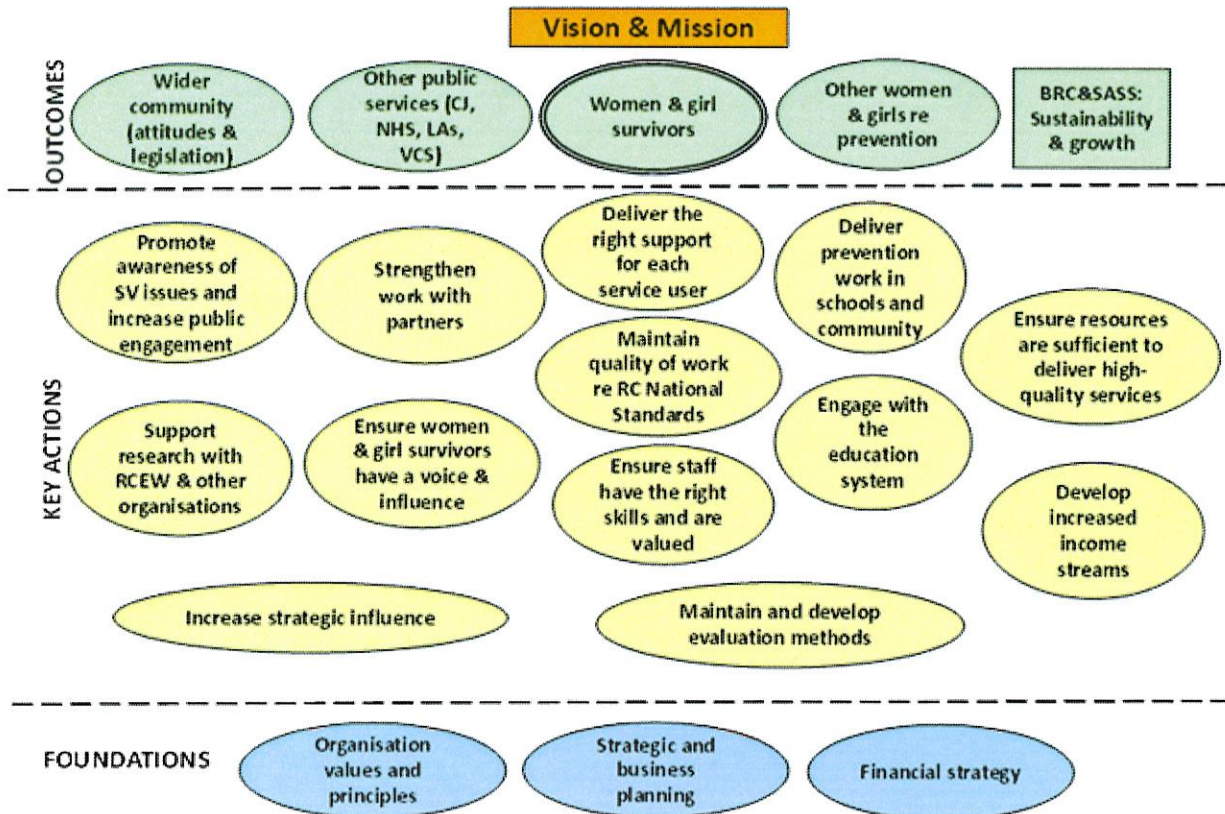
1. To provide a range of appropriate and effective services to support women and girl survivors in their recovery
2. To be at the forefront of developing new services which support survivors in their recovery
3. To enable women and girls who have experienced sexual violence to have a voice and influence
4. To promote greater public understanding of the nature, context and impact of sexual violence
5. To work with relevant agencies to draw up legislation, policy and practice which improves service provision, reduces barriers to support & justice, reduces and ultimately eliminates sexual violence
6. To ensure that the running of our organisation is effective, values driven and that the future security of the organisation is based on independently generated income as well as sources of public sector funding

The Strategy Map below outlines the key tasks required to achieve our future aims and outcomes

BRADFORD RAPE CRISIS AND SEXUAL ABUSE SURVIVORS SERVICE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023



Financial review

During the reporting period funding from the Ministry of Justice Rape & Sexual Abuse Support Fund, NHS West Yorkshire Integrated Care Board, West Yorkshire Combined Authority (WYCA) were used for specialist sexual violence support services including counselling, help line, ISVA service, young women and girl's services and group work. The WYCA also provided a grant for Jyoti – BAM specialist services for Black, Asian & racially Minoritised women & girls. Bradford Metropolitan District Council provided grants to work with young women where domestic abuse in the family was an issue and the Survivor Leaders Group. The Lloyds Foundation Trust Invest grant funded advocacy & support work with asylum seeking & trafficked women survivors. The Charitable Aid Foundation provided a grant to support the development of our services for Black, Asian & racially Minoritised services run by our Jyoti, women of colour team and improve organisational resilience. WYCA provided a small Community Safety grant to improve access for women & girls with Learning Difficulties and neurodiverse women & girls.

Funding from the 31st March 2023 for the financial year is in place. Our major funders Ministry of Justice, NHS West Yorkshire Integrated Care Board and WYCA all continue to contribute to services. The Trustees receive regular financial management reports and funding reports and make decisions about service levels based on the actual and forecast income and expenditure.

BRADFORD RAPE CRISIS AND SEXUAL ABUSE SURVIVORS SERVICE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Reserves are held to cover:

- a. Employment related legal responsibilities such as pensions, redundancy, sickness and maternity
7. Salaries & running costs should there be a gap in funding for existing staff and services
8. Underwriting costs where grants, commissions or contracts are paid in arrears
9. Underwriting running costs & salaries in the 1st quarter of the financial year due to late confirmation of funding
10. Costs related to developing services to meet the needs of women & girl survivors
11. Investing in the financial resilience of the organisation
12. Costs related to delivering against BRC&SASS Aims & Objectives should other funding not be available.
13. Winding down costs & legal liabilities should the organisation be unsustainable

This policy and the level of reserves has been reviewed in accordance with a risk assessment. Trustees agreed that in 2023/24 £144,958 for employment related legal responsibilities such as pensions, redundancy, sickness and maternity is required to be held. Demands on reserves will be considered on a case by case basis according to the reserves policy. Should the organisation lose 20% of funding at any one time £103,034 would be required over 9 months whilst replacement funding was sort.

At the 31st March 2023, £211,877 was held in unrestricted funds and £32,511 in restricted funds carried forward to be spent on specific projects in 2023/24.

Structure, governance and management

The organisation is a company limited by guarantee, first registered on 16th November 2001 number 04323961 and registered as a charity on 24th April 2002 number 1091732. It took over the assets, liabilities and undertakings of Bradford Rape Crisis Group, an unincorporated charity established in 1982 on 4th April 2002.

The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31st March 2023 was 6 (2022:6). The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 7 to the accounts.

BRC&SASS aims to recruit Trustees who have experience of working with women and girl survivors of rape and sexual abuse, experience of the voluntary sector and who have relevant management skills to offer. Trustees are appointed by Members of the organisation at the AGM and by existing members of the Trustees at Trustee meetings. One third of Trustees must retire at each AGM, those longest in office retiring first. Membership of the organisation is open to any volunteer who is interested in promoting the objects of the Charity, has been supporting the organisation through voluntary work for more than three months, applies to the Charity in the form required by the Trustees and is approved by the Trustees. New Trustees are given an induction pack and offered relevant training opportunities as they arise.

Trustees are Trustees of the Charity, Directors of the Company and Members of the organisation. They meet 8-10 times a year; working groups are established when necessary.

BRC&SASS is a member of Rape Crisis England & Wales (RCEW) and has achieved the RCEW National Service Standards. BRC&SASS is also an organisational member of the British Association for Counselling and Psychotherapy (BACP).

BRADFORD RAPE CRISIS AND SEXUAL ABUSE SURVIVORS SERVICE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Ms L M Hilder

A Carrington

A Berkeley-Hill

K L Rayner

F Mahmood

(Resigned 3 July 2023)

E Broadley

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

Related parties and relationships with other organisations

BRC&SASS has activated a Trading Arm, Daizybell LTD, in order to generate our own unrestricted income and be less reliant on public bodies commissioning and grant funding which is subject to changes in the political environment.

The 3 Rape Crisis Centres in West Yorkshire work closely together.

Risk management

Trustees receive regular risk reports in relation to finances, funding, staffing and service delivery. Trustees conducted an annual risk review in addition to a rolling review of risk.

Risks identified by the Board of Trustees in the annual risk review include:

- Increasing demand on services has led to long wait times for face to face services. Managing long waiting lists increases pressure on staff and could create mistrust with women & girls seeking a service.
- Maintaining the health & wellbeing of staff.
- Uncertainty about statutory bodies commissioning strategies.
- Competition from non-specialist organisations.
- Lack of medium to longer term funding that creates uncertainty and instability in the staff team

Funds held as custodian trustee

There are no funds held as custodian trustee on behalf of others.

The trustees' report was approved by the Board of Trustees.

A Carrington
Trustee

Angela Carrington

4 September 2023

BRADFORD RAPE CRISIS AND SEXUAL ABUSE SURVIVORS SERVICE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF BRADFORD RAPE CRISIS AND SEXUAL ABUSE SURVIVORS SERVICE

I report to the trustees on my examination of the financial statements of Bradford Rape Crisis and Sexual Abuse Survivors Service (the charity) for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

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

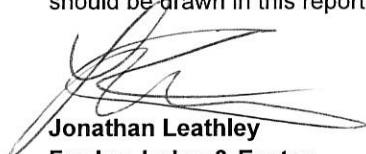
Independent examiner's statement

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

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

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

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



Jonathan Leathley

Fawley Judge & Easton

Chartered Certified Accountants

1 Parliament Street

Hull

East Yorkshire

HU1 2AS

Dated: 4 September 2023

BRADFORD RAPE CRISIS AND SEXUAL ABUSE SURVIVORS SERVICE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total Unrestricted funds 2023 £	Restricted funds 2022 £	Total 2022 £
<u>Income from:</u>						
Donations and legacies	3	1,510	-	1,510	1,449	1,449
Charitable activities	4	82,196	775,374	857,570	24,839	865,377
Investments	5	1,597	-	1,597	951	951
Total income		85,303	775,374	860,677	27,239	867,777
<u>Expenditure on:</u>						
Charitable activities	6	73,007	915,833	988,840	14,168	747,222
Net income/(expenditure) for the year/						
Net movement in funds		12,296	(140,459)	(128,163)	13,071	120,555
Fund balances at 1 April 2022		210,180	162,371	372,551	197,107	251,994
Fund balances at 31 March 2023		222,476	21,912	244,388	210,178	372,549

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

BRADFORD RAPE CRISIS AND SEXUAL ABUSE SURVIVORS SERVICE

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	11		2,312		5,124
Current assets					
Debtors	12	5,853		11,568	
Cash at bank and in hand		244,690		364,322	
		<u>250,543</u>		<u>375,890</u>	
Creditors: amounts falling due within one year	13	<u>(8,467)</u>		<u>(8,465)</u>	
Net current assets			242,076		367,425
Total assets less current liabilities			<u>244,388</u>		<u>372,549</u>
Income funds					
Restricted funds	14		21,912		162,371
Unrestricted funds			222,476		210,178
			<u>244,388</u>		<u>372,549</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 4 September 2023

A Carrington *Angela Carrington*
Trustee

Company registration number 04323961

BRADFORD RAPE CRISIS AND SEXUAL ABUSE SURVIVORS SERVICE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	17		(121,229)		99,177
Investing activities					
Investment income received		1,597		951	
Net cash generated from investing activities			1,597		951
Net cash used in financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(119,632)		100,128
Cash and cash equivalents at beginning of year			364,322		264,194
Cash and cash equivalents at end of year			244,690		364,322

BRADFORD RAPE CRISIS AND SEXUAL ABUSE SURVIVORS SERVICE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

Bradford Rape Crisis and Sexual Abuse Survivors Service is a private company limited by guarantee incorporated in England and Wales. The registered office is 3rd Floor Auburn House, Upper Piccadilly, Bradford, West Yorkshire, BD1 3NU.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

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

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

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

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

1.4 Income

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

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

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

BRADFORD RAPE CRISIS AND SEXUAL ABUSE SURVIVORS SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

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

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	25% on a straight line basis
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

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

1.9 Financial instruments

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

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

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

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

BRADFORD RAPE CRISIS AND SEXUAL ABUSE SURVIVORS SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

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

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

Derecognition of financial liabilities

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

1.10 Employee benefits

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

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

1.11 Retirement benefits

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

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Donations and gifts	1,510	1,449

BRADFORD RAPE CRISIS AND SEXUAL ABUSE SURVIVORS SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

4 Charitable activities

	Supporting women and girls who have experienced sexual violence 2023 £	Supporting women and girls who have experienced sexual violence 2022 £
Charitable activity income	857,570	865,377
Analysis by fund		
Unrestricted funds	82,196	24,839
Restricted funds	775,374	840,538
	857,570	865,377

5 Investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Bank interest	1,597	951

BRADFORD RAPE CRISIS AND SEXUAL ABUSE SURVIVORS SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

6 Charitable activities

	Supporting women and girls who have experienced sexual violence 2023 £	Supporting women and girls who have experienced sexual violence 2022 £
Staff costs	728,469	569,661
Depreciation and impairment	2,813	3,098
Premises costs	34,740	31,733
Expenses	10,630	4,727
Training	9,025	2,477
Supervision	28,749	16,858
Insurance	2,556	2,182
Telephone	13,322	13,095
Printing, postage and stationery	2,969	3,132
Subscriptions	7,402	5,695
Repairs and renewals	16,024	300
Freelance fees	87,396	40,690
Interpretation	18,131	13,049
Travel & Substenance	4,900	3,874
Computer and software costs	4,924	4,666
Other operational costs	15,230	30,485
	<u>987,280</u>	<u>745,722</u>
Share of governance costs (see note 7)	1,560	1,500
	<u>988,840</u>	<u>747,222</u>
Analysis by fund		
Unrestricted funds	73,007	14,168
Restricted funds	915,833	733,054
	<u>988,840</u>	<u>747,222</u>

BRADFORD RAPE CRISIS AND SEXUAL ABUSE SURVIVORS SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

7 Support costs

	Support costs £	Governance costs £	2023 £	2022 £
Accountancy	-	1,560	1,560	1,500
	-	1,560	1,560	1,500
Analysed between Charitable activities	-	1,560	1,560	1,500

8 Trustees

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

9 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	23	22
Employment costs	2023 £	2022 £
Wages and salaries	641,609	504,331
Social security costs	55,716	40,379
Other pension costs	31,144	24,951
	728,469	569,661

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

10 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

BRADFORD RAPE CRISIS AND SEXUAL ABUSE SURVIVORS SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

11 Tangible fixed assets

	Plant and equipment £
Cost	
At 1 April 2022	24,913
At 31 March 2023	24,913
Depreciation and impairment	
At 1 April 2022	19,788
Depreciation charged in the year	2,813
At 31 March 2023	22,601
Carrying amount	
At 31 March 2023	2,312
At 31 March 2022	5,124

12 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Trade debtors	-	5,715
Other debtors	3,221	3,221
Prepayments and accrued income	2,632	2,632
	5,853	11,568

13 Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	8,467	8,465

BRADFORD RAPE CRISIS AND SEXUAL ABUSE SURVIVORS SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

14 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			
	Balance at 1 April 2021	Incoming resources	Resources expended	Balance at 1 April 2022	Incoming resources	Resources expended	Balance at 31 March 2023
	£	£	£	£	£	£	£
Jyoti	2,882	45,000	(45,000)	2,882	-	-	2,882
Ministry of Justice: Rape Support Fund	-	185,802	(185,802)	-	224,405	(224,405)	-
NHS West Yorkshire Integrated Care Board	-	236,470	(236,470)	-	247,017	(247,017)	-
West Yorkshire Combined Authority	-	150,657	(150,657)	-	195,681	(192,027)	3,654
Bradford Council	-	60,018	(60,018)	-	60,740	(45,363)	15,377
Lloyds Invest	25,429	25,000	(26,064)	24,365	-	(24,365)	-
National Lottery Community Fund - Partnership Development Grant	6,576	-	(6,576)	-	-	-	-
Garfield Weston	20,000	-	(20,000)	-	-	-	-
CAF Resilience Fund	-	137,592	(2,467)	135,124	47,531	(182,655)	-
	<u>54,887</u>	<u>840,539</u>	<u>(733,054)</u>	<u>162,371</u>	<u>775,374</u>	<u>(915,832)</u>	<u>21,912</u>

15 Analysis of net assets between funds

	Unrestricted funds 2023	Restricted funds 2023	Total 2023	Unrestricted funds 2022	Restricted funds 2022	Total 2022
	£	£	£	£	£	£
Fund balances at 31 March 2023 are represented by:						
Tangible assets	2,312	-	2,312	5,124	-	5,124
Current assets/(liabilities)	220,164	21,912	242,076	205,054	162,371	367,425
	<u>222,476</u>	<u>21,912</u>	<u>244,388</u>	<u>210,178</u>	<u>162,371</u>	<u>372,549</u>

BRADFORD RAPE CRISIS AND SEXUAL ABUSE SURVIVORS SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

16 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2023 £	2022 £
Aggregate compensation	-	135,250

Transactions with related parties

During the year the charity entered into the following transactions with related parties:

	Sale of goods		Purchase of goods	
	2023	2022	2023	2022
	£	£	£	£
Daizybell Ltd	82,146	-	82,146	-

The following amounts were outstanding at the reporting end date:

	Amounts owed by related parties		Amounts owed by related parties	
	2023		2022	
	Balance	Net	Balance	Net
	£	£	£	£
Daizybell Ltd	-	-	3,000	3,000
	-	-	3,000	3,000

The Charity has a subsidiary Daizybell Ltd; a company ltd by guarantee registered in England & Wales on 05/12/2014 no.9343476. Consolidated accounts are not required to be prepared. Trustees decided that BRC&SASS would be making a soft loan of 0% interest to Daizybell. The rationale being that the simplest process that maximises the benefits to BRC&SASS is best. The initial loan will be small and no Directors will be receiving any financial benefits. The outstanding balance of this loan at the year end was £3,000.

BRADFORD RAPE CRISIS AND SEXUAL ABUSE SURVIVORS SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

17	Cash generated from operations	2023 £	2022 £
	(Deficit)/surplus for the year	(128,162)	120,556
	Adjustments for:		
	Investment income recognised in statement of financial activities	(1,597)	(951)
	Depreciation and impairment of tangible fixed assets	2,813	3,098
	Movements in working capital:		
	Decrease in debtors	5,715	2,250
	Increase/(decrease) in creditors	2	(25,776)
	Cash (absorbed by)/generated from operations	(121,229)	99,177
18	Analysis of changes in net funds		
	The charity had no debt during the year.		