

COVENTRY RAPE AND SEXUAL ABUSE CENTRE

England & Wales · Charity number 1115052

Details

Other names	COVENTRY RAPE AND SEXUAL ABUSE CENTRE LTD, CRASAC
Status	Registered
Legal form	CIO
Registered	2006-07-04
Register	View on the Charity Commission register

Contact

Address	Po Box 2464 Coventry CV1 1ZA
Phone	02476277772
Email	admin@crasac.org.uk
Website	www.crasac.org.uk

Activities

Objects: The objects of the CIO are:a) to provide a range of services to support the recovery of any person impacted by rape and sexual abuse.b) to advance the education of the general public in all areas relating to sexual abuse and rape culture through information, campaigns, media, training, and any other appropriate communication methods.c) to promote education, research and raise awareness on the subject of rape and sexual abuse.d) any other activities to improve the lives of people impacted, and at risk of being impacted, by rape and sexual violence.

Activities: CRASAC provides specialist counselling and support for those who have been impacted by rape or sexual violence at any time in their life. CRASAC also provides crisis and advocacy support survivors and will also support people who have chose to engage with the criminal justice system. We also deliver awareness raising and prevention activities including training for professionals.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives
- **Who:** Children/young People, People With Disabilities, Other Defined Groups

Geography

- **Area of benefit:** NOT DEFINED. IN PRACTICE - COVENTRY AND WARWICKSHIRE.
- Coventry City
- Warwickshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,154,541	£1,091,401	£647,350	29
2024-03-31	£1,154,078	£1,174,924	£584,210	37
2023-03-31	£1,027,449	£1,124,192	£605,056	37
2022-03-31	£1,062,381	£1,011,771	£701,799	35
2021-03-31	£1,141,900	£1,065,772	£651,189	38

Trustees

Name	Role	Appointed
RACHEL HINDE	Chair	
Alison Drury		
JULIENNE SULLIVAN		2013-05-29
Laura Fisher		2025-06-02
Mary Elizabeth Hawkins		2014-03-25

Accounts

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025
FOR
COVENTRY RAPE AND SEXUAL ABUSE CENTRE**

Luckmans Duckett Parker Limited
Chartered Accountants
Statutory Auditors
1110 Elliott Court
Herald Avenue
Coventry Business Park
Coventry
West Midlands
CV5 6UB

COVENTRY RAPE AND SEXUAL ABUSE CENTRE

CONTENTS OF THE FINANCIAL STATEMENTS for the year ended 31 March 2025

	Page
Report of the Trustees	1 to 10
Report of the Independent Auditors	11 to 14
Statement of Financial Activities	15
Balance Sheet	16
Cash Flow Statement	17
Notes to the Cash Flow Statement	18
Notes to the Financial Statements	19 to 27
Detailed Statement of Financial Activities	28 to 29

COVENTRY RAPE AND SEXUAL ABUSE CENTRE

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

CRASAC provides high quality, professional, responsive specialist services to anyone affected by sexual violence and abuse at any time in their life, within the geographical areas of Coventry.

Main Purpose

To improve the lives of people in Coventry who have been affected by rape and sexual abuse, enabling them to survive and thrive in life

The key objects are:

- a) To offer face to face counselling, support and advocacy to those affected by sexual abuse and rape;
- b) To support and advise those affected by sexual abuse and rape;
- c) To advance the education of the general public in all areas relating to sexual abuse using the medium of workshops, seminars, group activities; and
- d) To promote education, research and raise awareness on the subject of rape and sexual abuse; its effects whether physical, medical, psychological or social.

COVENTRY RAPE AND SEXUAL ABUSE CENTRE

REPORT OF THE TRUSTEES for the year ended 31 March 2025

OBJECTIVES AND ACTIVITIES

Significant activities and achievements and performance

Demand and Service Growth

Demand for our services continues to exceed our current capacity. The loss of Local Authority funding led to the reduction of 9 vital posts across our charity, including counsellors, ISVAs, our office manager, and staff in marketing & communications and outreach. This has unfortunately limited the variety of projects and services we can offer compared to previous years. In response, we are actively developing a new funding strategy to increase our income and rebuild our capacity.

We continue to actively lobby statutory services and the Government. We've contributed to numerous consultations and research projects, advocating for adequate, long-term, and ring-fenced funding for specialist sexual violence services. Our goal is to ensure sustainable support for survivors nationwide.

To address the increased demand and limited resources, we've developed a new Therapeutic Services model designed to support as many people as possible, as quickly as possible. Our new telephone assessment process is proving effective, as are our Welcome sessions. The majority of attendees at these sessions are signing up for Thrive, a 6-week psychoeducational and wellbeing program tailored specifically for survivors and victims of sexual abuse. Thrive is the final component of our new model, set to launch in May 2025. This innovative approach allows us to maximize our support while working towards increased funding.

In 2024/25

- CRASAC provided specialist interventions for 1,266 unique individuals (4,387 unique individuals over the last 5 years) - excluding outreach and training.
- 615 unique individuals were referred into our services via external referral sources.*
- The counselling service received 374 new referrals and 301 people attended 3,050 counselling sessions.*
- The ISVA service received 405 new referrals and provided advocacy support for 631 people.
- The ISVA team's caseload is around 63 clients per full time ISVA, and 87% of clients are engaging with the criminal justice service (NB this is not a precursor for support)
- 188 people engaged in our specialist pre-therapy interventions through a range of 1-1 and group sessions. A total of 36 groups were delivered.
- 23 people engaged in our post service groups
- 6 training sessions were delivered to 58 people, three sessions on vicarious trauma and three sessions on sexual violence awareness.

* NB our counselling waiting list was closed to people aged 13 years and over 10 months between 1st February and 27th October 2024 and our eligibility also changed to Coventry residents only from October 2025 due to lack of funding.

Developments and Initiatives

This year, we focused on strengthening our services, building impactful partnerships, and ensuring our work had a lasting positive effect on the community.

Innovating Service Delivery: To ensure our support reached more people and had a deeper impact, we successfully designed and began implementing an innovative new therapeutic services model.

Informing Policy with Research: Our collaboration with Coventry and Warwick Universities resulted in the comprehensive 'Mental Health Needs Assessment for Victim-Survivors of Sexual Violence', a vital report commissioned by the Police and Crime Commissioner that will shape future support.

COVENTRY RAPE AND SEXUAL ABUSE CENTRE

REPORT OF THE TRUSTEES for the year ended 31 March 2025

OBJECTIVES AND ACTIVITIES

Fostering Community Support: We proudly partnered with the Starfish collaboration to establish and deliver a vital peer support group, creating spaces for shared healing and connection.

Acknowledged for Our Dedication: Our commitment to the community was publicly recognised when we received a 'Highly Commended' award at the prestigious Coventry and Warwickshire Business & Community Awards.

Measuring What Matters: We introduced the 'Cope and Recover Assessment' (CARA), our bespoke evaluation tool. CARA allows us to rigorously assess and demonstrate the tangible outcomes and impact of our work, ensuring we are always improving outcome for our clients.

Influencing Community Safety Strategy: Survivors insights directly contributed to the Police and Crime Plan, as we facilitated an important group discussion with some of our clients on behalf of the Police and Crime Commissioner.

Building a Network of Support for Women: Through our ongoing development of the Coventry Women's Partnership, alongside Kairos WWT, Fosehill Women's Centre, Central England Law Centre, and Coventry Haven, we are dedicated to ensuring women throughout Coventry feel supported, empowered, and believed.

Collaborating for a Safer West Midlands: We're actively engaged with West Midlands Police and the Office of the Police and Crime Commissioner, supporting the crucial implementation of Operation Soteria via the West Midlands Sexual Assault and Abuse Board.

With Thanks to Our Incredible Supporters

We extend our deepest gratitude to our donors and fundraisers, whose extraordinary generosity and unwavering commitment this year have been absolutely vital in sustaining our critical services. Their support directly enables us to continue our work. We are equally thankful for our incredible volunteers, who have dedicated their invaluable time and expertise. Their contributions significantly enhance our capacity and reach. Looking ahead, we are excited to welcome a new cohort of placement counsellors this autumn, further strengthening our team and expanding our ability to help those in need.

Public benefit

The Trustees of CRASAC are dedicated to upholding our commitment to public benefit, always with due regard to the guidance published by the Charities Commission. This commitment is at the heart of everything we do and is demonstrated through the following key areas:

- **Empowering Survivors:** We provide comprehensive support and advocacy to all victims and survivors of sexual violence and abuse, ensuring they have a voice and access to the help they need.
- **Inclusive Support:** We recognise that survivors often face a range of challenges, including physical, learning, and emotional well-being difficulties. Our services are designed to be inclusive and responsive to these diverse needs.
- **Prevention and Awareness:** Through our vital outreach programs, we actively promote prevention strategies and raise public awareness about sexual violence and abuse.
- **Expert Training:** We deliver specialised training to other organisations, sharing our expertise on issues related to rape and sexual abuse to foster a more informed and supportive community.
- **Collaborative Research:** We actively contribute to the research efforts of other organisations, helping to advance understanding and improve responses to sexual violence.
- **Advocacy and Partnership:** We work closely with partners and passionately campaign to ensure the voices of survivors are heard and respected, influencing positive change.

COVENTRY RAPE AND SEXUAL ABUSE CENTRE

REPORT OF THE TRUSTEES for the year ended 31 March 2025

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Outcomes and Impact

At CRASAC, our fundamental purpose is to empower individuals to heal from the trauma of sexual violence and its lasting effects on their lives and the lives of their loved ones. We know our work saves lives, and demonstrating this profound impact is essential for securing the vital funding that sustains our services

This year, we significantly enhanced our ability to measure this impact with the development and implementation of our new **Cope & Recover Assessment (CARA) tool**. This bespoke, outcomes-focused monitoring tool provides a more efficient and effective way to collect and evidence the tangible changes our clients experience as a direct result of the specialist interventions they receive from us.

While CARA excels at capturing individual progress, it's important to acknowledge that the full scope of our support extends far beyond what can be quantified. The positive changes experienced by our clients often create a **powerful ripple effect**, leading to wider, lasting impacts on their families, children, friends, communities, and society as a whole. We frequently receive unsolicited messages from former clients, sometimes years after their support concluded, sharing heartwarming updates on their continued well-being and success - a true testament to the enduring difference we make.

The data below, gathered using our new CARA tool, illustrates the percentage of clients across all service types who reported either an improvement or stabilisation in each area of the outcome assessment at the end of their service:

How confident I feel	93%
How confident am I to make decisions that are right for me?	93%
How able am I to engage socially?	93%
How able am I to engage in my day-to-day life?	93%
How able am I to cope with my feelings in a positive way	87%
How supportive and safe are my relationships?	87%

Transitioning Our Outcome Measurement

This year marked a transition in our outcome measurement, as we began implementing the new CARA tool. Due to the nature of collecting baseline data at the start of an intervention and then again upon its completion, there's a necessary overlap in the use of our two outcome measurement tools during this period.

The following data reflects outcomes captured using our original outcome tool, showing the percentage of clients who reported either an improvement or stabilisation in key areas of the outcome assessment at the end of their service:

How confident I feel	96%
Ability to get across what happened to me	94%
How I feel about myself	94%
Ability to cope with my feelings	92%
Ability to make decisions about my future	92%
How I feel I fit in and belong	91%
Confidence in asking for help if I felt at risk	91%
Ability to cope with what happened to me without hurting myself	91%
I feel I have a say in what happens to me	90%
How well I take care of myself	89%
How easy I find it to make friends or be close to people	89%
I know what my rights are	89%
Ability to sleep without nightmares/panic attacks or other disruptions to sleep	88%
I know how I feel	87%
Understanding of where to get help and support	87%
I feel I have people around me I can trust	87%

COVENTRY RAPE AND SEXUAL ABUSE CENTRE

REPORT OF THE TRUSTEES for the year ended 31 March 2025

Understanding of when I am in danger or at risk 87%

ISVA Outcomes (previous outcome tool)

How confident I feel about coping with my emotions 100%

How confident I feel 100%

How aware I am today of other support services
available to me 99%

How aware I am of my rights and what I am entitled
to 99%

How in control I feel of my life, decisions & choices 99%

How supported I feel by other people 98%

How well I am taking care of myself physically (e.g.
eating well, exercising) 98%

How safe I feel 97%

COVENTRY RAPE AND SEXUAL ABUSE CENTRE

REPORT OF THE TRUSTEES for the year ended 31 March 2025

FINANCIAL REVIEW

Reserves policy

CRASAC Board has developed its reserves policy after reviewing the guidance provided by the Charities Commission in their 'Charities and Reserves' document. This policy was reviewed and agreed by the Board at their meeting on 2nd June 2025.

Current Policy

The trustees have set a reserves policy which requires a target level of general reserves of £558,000. This target is equivalent to:

- Six months of forecast expenditure (£508,000) given the potential risk of many funding streams ceasing simultaneously, allowing for a short window to develop or receive the outcome of new funding bids, and manage the handover of clients to other organisations, in an appropriate manner and,

In addition:

- A sum of £50,000 to cover all other financial risks, after taking account of the processes and procedures to mitigate those risks.

The Trustees have set aside funds within four designated reserves, to cover key strategic risks and key infrastructure costs. Some of the funds that were set aside in 2023/2024 have now been spent. The reasons behind the designated funds are as follows:

- IT Infrastructure Fund (£14,400) - the purpose of this fund is to allow us to replace IT equipment that has reached its lifespan to enable us to provide a flexible, excellent service.

- Redecoration Fund (£2,600) - has been set aside to enhance areas of the building we use that are not currently fit for purpose and refresh tired looking spaces.

- Sustainability and Development fund (£14,400) - The aim of this fund is to enable the charity to develop income streams, including external training and connections that will enhance the sustainability of the charity.

- Building Fund (£8,400) - there is a risk that the current property becomes unsuitable or unavailable. The aim of this fund is to allow us to prepare for any costs associated with a move, including third party advice.

On the basis of the unrestricted Funds as at 31 March 2025, as set out below, there is a shortfall in target reserves and CRASAC will seek to increase the level over the next 12 months by careful management of expenditure and short-term opportunities for efficiency savings.

	£'000	£'000
Total unrestricted funds		552.1
Less designated funds		
IT Infrastructure	14.4	
Redecoration	2.6	
Sustainability & Development	14.4	
Building Fund	8.4	
Total Designated Funds		39.8
General Reserves		512.3
Deficit from target reserves of £598,300		(86.0)

This is a reasonable level of free reserves and CRASAC will be seeking to increase the level over the next 12 months by careful management of expenditure, short-term opportunities for efficiency savings and increased applications for unrestricted grants to utilise donations and fundraisers to grow our reserves.

COVENTRY RAPE AND SEXUAL ABUSE CENTRE

REPORT OF THE TRUSTEES for the year ended 31 March 2025

FUTURE PLANS

CRASAC is very grateful to all our funders and fundraisers who have enabled us to maintain and enhance our services and provide specialist interventions and support with thousands of clients and professionals. A significant amount of our funding continues to be for a relatively short period of between one and four years which makes future planning for sustainability difficult in a challenging economic climate. The legacy of Covid-19 with the additional impact of cost-of-living crisis makes for challenging forecasting.

Current forecasts show that we have £949,222 of confirmed income for 2025-2026, leaving a shortfall of £67,820. We currently have bids in for £56,100 which we are waiting to hear back from and will be making further bids throughout 2025-26 for funding to ensure that we can continue to provide our services.

Over the past year, a loss of confidence in accessing statutory funding has prompted a strategic reassessment of our organisation's resilience and long-term sustainability. We will be reviewing our management structure and skills base to ensure we are working as effectively as possible. Alongside this, we are reviewing our earned income streams to identify opportunities for growth. As part of this strategy, we aim to increase our annual turnover by £200,000 over the next two years, reducing our reliance on grant funding and strengthening our financial independence.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Coventry Rape and Sexual Abuse Centre, commonly known as CRASAC, is controlled by its governing document, known as a Constitution. CRASAC is a Charitable Incorporated Organisation (CIO) and remains a registered charity.

Recruitment and appointment of new trustees

When individuals volunteer or are identified as having skill sets that would enhance the Board as a Trustee, they are initially interviewed by the Chief Executive Officer, Natalie Thompson. She will then discuss the application with one or both of the Co-Chair's of the Board, who will conduct a second interview before considering putting them forward for appointment to the Board.

COVENTRY RAPE AND SEXUAL ABUSE CENTRE

REPORT OF THE TRUSTEES for the year ended 31 March 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

On the 11th November 2021, the Charity became a Charitable Incorporated Organisation (CIO) and now governed by a new "Foundation" model Constitution whereby the only voting members are the Charity's Trustees.

The Charity is a CIO having been incorporated in England on 18th August 2004. The Charity is strategically managed by eight trustees who meet as a Board a minimum of quarterly and are supported by the Chief Executive Officer, together with other staff as appropriate to the subjects being discussed at the meeting. The Trustees continue to bring a diverse range of professional skills and experience to CRASAC. Their experience includes child protection, social care, youth services, mental health, management consultancy, clinical psychology, expertise by experience, accountancy, equalities, and fundraising.

The most senior officer of the Charity, the Chief Executive Officer, is Natalie Thompson, who is supported on the Senior Management Team by Deputy Chief Executive Officer, Jenni Muskett, and Senior Management Team by Head of Finance and Operations, Julie Sperling

The services we provided are:

- Counselling
- Crisis and advocacy support with specialist Independent Sexual Violence advisors (ISVA's)
- Therapeutic support
- Specialist Training Service

We are extremely grateful to all staff and volunteers for their energy, time, commitment and dedication, and their resilience and support throughout the years. Without their support CRASAC could not deliver the support to victims/survivors of sexual violence that we currently provide.

CRASAC has been an accredited member of the BACP (British Association for Counselling and Psychotherapy) for 11 years and adheres to and is guided by BACP approved Guidelines and Ethics. The accreditation is on a rolling annual basis and the last submission was August 2024. In addition CRASAC successfully achieved the Rape Crisis England and Wales National Service Standards, for which we are externally accredited in 2019. Work for reaccreditation was completed and due to be finalised in 2025.

Induction and training of new trustees

There is an induction checklist containing key documents which are issued to all new trustees. All new trustees are given an induction coordinated by the Chief Executive Officer and provided with appropriate documentation about the legal role of a trustee alongside organisational policies and other recommended documents that are relevant to their role.

Risk management

The Trustees have a duty to identify and review the risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurances against fraud and error.

The Senior Management Team undertake regular reviews of the operational and strategic risk register, and a strategic risk register is reported to the Board at each Board meeting.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1115052

Registered office

PO Box 2464
Coventry
West Midlands
CV1 1ZA

COVENTRY RAPE AND SEXUAL ABUSE CENTRE

REPORT OF THE TRUSTEES for the year ended 31 March 2025

Trustees

R Hinde
A Drury
M Stephenson
J Sullivan
M Hawkins
E Esangbedo (resigned 10.6.24)
R Williamson
H Creighton (resigned 2.6.25)
C Shaw (resigned 10.6.24)
L Fisher (appointed 2.6.25)

Auditors

Luckmans Duckett Parker Limited
Chartered Accountants
Statutory Auditors
1110 Elliott Court
Herald Avenue
Coventry Business Park
Coventry
West Midlands
CV5 6UB

Bankers

HSBC
Cathedral Lanes
5/6 High Street
Coventry
CV1 5RE

Coventry Building Society
Oakfield House
Binley Business Park
Binley
Coventry
CV3 2TQ

Key Management Personnel

N Thompson (Chief Executive Officer)
J Sperling (Head of Finance & Operations)

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 & Wales 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

COVENTRY RAPE AND SEXUAL ABUSE CENTRE

**REPORT OF THE TRUSTEES
for the year ended 31 March 2025**

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

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. 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.

In so far as the trustees are aware:

- there is no relevant audit information of which the charity's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

The trustees are responsible for the maintenance of, and the integrity of the charity and the financial information included on the charity's website.

Approved by order of the board of trustees on and signed on its behalf by:

.....
M Hawkins - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF COVENTRY RAPE AND SEXUAL ABUSE CENTRE

Opinion

We have audited the financial statements of Coventry Rape And Sexual Abuse Centre (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, including its income and expenditure, 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
- the charity has not kept adequate accounting records; 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 COVENTRY RAPE AND SEXUAL ABUSE CENTRE

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the 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.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF COVENTRY RAPE AND SEXUAL ABUSE CENTRE

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:

Enquiring of management and employees, including obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:-

- Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance.
- Detecting and responding to the risks of fraud and whether they were aware of any actual, suspected, or alleged fraud and.
- The internal controls established to mitigate risk relating to fraud or non-compliance with laws and regulations.

We identified areas of law and regulation that could reasonably be expected to have a material effect on the financial statements from our general commercial and sector experience, discussions with management (as required by auditing standards) and discussed with management the policies and procedures regarding compliance with laws and regulations.

All identified laws and regulations were communicated throughout the audit team, and they remained alert to any indications of non-compliance throughout the audit.

The most significant considerations for the charity were as follows:-

- The Charity is subject to laws and regulations that affect the financial statements which include financial reporting legislation, taxation legislation and the Charities Act. We assessed the extent of compliance with these laws and regulations as part of our audit procedures concerning items recorded in the financial statements.
- The charity is also subject to other operational laws and regulations where the consequences of non-compliance could have material effect on the amounts or disclosures in the financial statements through imposing fines or withdrawal of funding contracts. Areas where this would have an effect include health and safety, Bribery Act 2010, employment law, data protections and child protection legislation (DBS checks for staff and volunteers).

Auditing standards limit the audit procedures to identifying non-compliance of these laws and regulations to enquiry of management and inspection of regulatory and legal correspondence, if there is any. Therefore, if a breach of operational regulations is not disclosed to us or evident from relevant correspondence, and audit will not detect the breach.

To identify risk of material misstatement due to fraud, we carried out discussions amongst the audit team to assess areas where and how fraud might occur in the financial statements and any potential indicators. The following areas were identified :-

- Management override of controls through the posting of inappropriate accounting entries or journals
- We do not believe there is a fraud risk relating the revenue recognition as the revenue is straightforward, with limited opportunity for manipulation.

We did not identify any additional fraud risks.

We tested the appropriateness of accounting journals and other adjustments made in the accounts preparation based on a risk criteria.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF COVENTRY RAPE AND SEXUAL ABUSE CENTRE

Owing to the inherent limitation of the audit, there is an unavoidable risk that we may not have detected some material misstatements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulation is from the events and transaction reflected in the financial statement, the less likely in the inherently limited procedure required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of fraud, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. Our audit procedures are designed to detect material misstatement. We are not responsible for preventing non-compliance or fraud and cannot be expected to detect non-compliance with all laws and regulations.

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.

for and on behalf of Luckmans Duckett Parker Limited
Chartered Accountants
Statutory Auditors
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
1110 Elliott Court
Herald Avenue
Coventry Business Park
Coventry
West Midlands
CV5 6UB

Date:

COVENTRY RAPE AND SEXUAL ABUSE CENTRE

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
for the year ended 31 March 2025**

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	36,775	40,501	77,276	24,501
Charitable activities	4				
Provision of services		162,600	886,550	1,049,150	1,110,398
Investment income	3	10,351	-	10,351	10,203
Other income		<u>17,764</u>	<u>-</u>	<u>17,764</u>	<u>8,976</u>
Total		<u>227,490</u>	<u>927,051</u>	<u>1,154,541</u>	<u>1,154,078</u>
EXPENDITURE ON					
Charitable activities	5				
Provision of services		<u>238,229</u>	<u>853,172</u>	<u>1,091,401</u>	<u>1,174,924</u>
NET INCOME/(EXPENDITURE)		(10,739)	73,879	63,140	(20,846)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>562,881</u>	<u>21,329</u>	<u>584,210</u>	<u>605,056</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>552,142</u></u>	<u><u>95,208</u></u>	<u><u>647,350</u></u>	<u><u>584,210</u></u>

The notes form part of these financial statements

COVENTRY RAPE AND SEXUAL ABUSE CENTRE

**BALANCE SHEET
31 March 2025**

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
CURRENT ASSETS					
Debtors	13	72,397	-	72,397	94,905
Cash at bank and in hand		<u>518,432</u>	<u>95,208</u>	<u>613,640</u>	<u>530,043</u>
		590,829	95,208	686,037	624,948
CREDITORS					
Amounts falling due within one year	14	(38,687)	-	(38,687)	(40,738)
		<u>552,142</u>	<u>95,208</u>	<u>647,350</u>	<u>584,210</u>
NET CURRENT ASSETS					
		<u>552,142</u>	<u>95,208</u>	<u>647,350</u>	<u>584,210</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>552,142</u>	<u>95,208</u>	<u>647,350</u>	<u>584,210</u>
NET ASSETS					
		<u>552,142</u>	<u>95,208</u>	<u>647,350</u>	<u>584,210</u>
FUNDS	16				
Unrestricted funds				552,142	562,881
Restricted funds				<u>95,208</u>	<u>21,329</u>
TOTAL FUNDS				<u>647,350</u>	<u>584,210</u>

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

.....
M Hawkins - Trustee

COVENTRY RAPE AND SEXUAL ABUSE CENTRE

**CASH FLOW STATEMENT
for the year ended 31 March 2025**

Notes	2025 £	2024 £
Cash flows from operating activities		
Cash generated from operations 1	<u>73,246</u>	<u>(58,242)</u>
Net cash provided by/(used in) operating activities	<u>73,246</u>	<u>(58,242)</u>
 Cash flows from investing activities		
Interest received	<u>10,351</u>	<u>10,203</u>
Net cash provided by investing activities	<u>10,351</u>	<u>10,203</u>
Change in cash and cash equivalents in the reporting period	83,597	(48,039)
Cash and cash equivalents at the beginning of the reporting period	<u>530,043</u>	<u>578,082</u>
 Cash and cash equivalents at the end of the reporting period	<u><u>613,640</u></u>	<u><u>530,043</u></u>

The notes form part of these financial statements

COVENTRY RAPE AND SEXUAL ABUSE CENTRE

**NOTES TO THE CASH FLOW STATEMENT
for the year ended 31 March 2025**

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

	2025 £	2024 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	63,140	(20,846)
Adjustments for:		
Interest received	(10,351)	(10,203)
Decrease/(increase) in debtors	22,508	(4,427)
Decrease in creditors	<u>(2,051)</u>	<u>(22,766)</u>
Net cash provided by/(used in) operations	<u><u>73,246</u></u>	<u><u>(58,242)</u></u>

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	<u>530,043</u>	<u>83,597</u>	<u>613,640</u>
	<u>530,043</u>	<u>83,597</u>	<u>613,640</u>
Total	<u><u>530,043</u></u>	<u><u>83,597</u></u>	<u><u>613,640</u></u>

The notes form part of these financial statements

COVENTRY RAPE AND SEXUAL ABUSE CENTRE

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2025

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'. The financial statements have been prepared under the historical cost convention.

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.

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.

Redundancy expenditure is recognised on the same basis as above once the charity demonstrably committed to terminating the employment of an employee or group of employees before the normal retirement date, or to providing termination benefits as a result of an offer made to encourage voluntary redundancy.

Allocation and apportionment of costs

Where costs are incurred that relate to several funds, the costs are apportioned on the basis of the expected usage between the funds involved.

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	- 20% on cost
Fixtures and fittings	- 25% on cost
Computer equipment	- 33% on cost

From 1st April 2014, the Trustees have agreed that assets with a cost of less than £5,000 will not be capitalised but will be allocated to Funds as they are purchased.

Taxation

The charity is exempt from corporation 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.

COVENTRY RAPE AND SEXUAL ABUSE CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 March 2025

1. ACCOUNTING POLICIES - continued

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.

Grants receivable and basis of deferral of incoming resources

Grants receivable are recognised when there is an entitlement to request the funds to be paid to the charity, unless the funds relate specifically to certain time periods in which case the income from grants may be deferred and recognised in the appropriate time period.

Termination Payments

Termination payments are contractual payments which are made to an employee if a service or project comes to a end and the charity has to make them redundant. The payments are only made in the event that staff cannot be redeployed to other projects or services within the charity.

Basic financial instruments

Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2. DONATIONS AND LEGACIES

	2025 £	2024 £
Donations	<u>77,276</u>	<u>24,501</u>

3. INVESTMENT INCOME

	2025 £	2024 £
Deposit account interest	<u>10,351</u>	<u>10,203</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2025 £	2024 £
Service level agreements	Provision of services	24,695	31,565
Grants	Provision of services	<u>1,024,455</u>	<u>1,078,833</u>
		<u>1,049,150</u>	<u>1,110,398</u>

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

	2025 £	2024 £
Coventry City Council	48,750	195,000
Ministry of Justice	322,426	317,550
West Midlands Police & Crime Commissioner	<u>271,277</u>	<u>277,926</u>
	<u>642,453</u>	<u>790,476</u>

COVENTRY RAPE AND SEXUAL ABUSE CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 March 2025

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
Provision of services	<u>1,041,672</u>	<u>49,729</u>	<u>1,091,401</u>

6. SUPPORT COSTS

	Other £	Governance costs £	Totals £
Provision of services	<u>45,289</u>	<u>4,440</u>	<u>49,729</u>

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2025 £	2024 £
Auditors' remuneration	4,440	4,273
Other operating leases	<u>151</u>	<u>-</u>

8. 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

	2025 £	2024 £
Trustees' expenses	<u>-</u>	<u>70</u>

9. STAFF COSTS

	2025 £	2024 £
Wages and salaries	785,039	890,277
Social security costs	64,174	73,005
Other pension costs	<u>23,260</u>	<u>25,537</u>
	<u>872,473</u>	<u>988,819</u>

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

	2025	2024
Counsellors, Crisis Support workers	26	34
Management	<u>3</u>	<u>3</u>
	<u>29</u>	<u>37</u>

COVENTRY RAPE AND SEXUAL ABUSE CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2025

9. STAFF COSTS - continued

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2025	2024
£60,001 - £70,000	<u>1</u>	<u>1</u>

Total Trustee and key management personnel remuneration benefits totalled £102,841 (2024: £161,441).

10. EX GRATIA PAYMENTS

Redundancy costs of £33,497 (2024: £nil) are included in the accounts. This is made up of statutory and voluntary redundancy payments, payments in lieu of notice and ex-gratia payments.

£1,500 (2024: £nil) still remains unpaid at the year end and is included in creditors.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	24,500	1	24,501
Charitable activities			
Provision of services	276,565	833,833	1,110,398
Investment income	10,203	-	10,203
Other income	<u>8,976</u>	<u>-</u>	<u>8,976</u>
Total	<u>320,244</u>	<u>833,834</u>	<u>1,154,078</u>
EXPENDITURE ON			
Charitable activities			
Provision of services	<u>355,398</u>	<u>819,526</u>	<u>1,174,924</u>
NET INCOME/(EXPENDITURE)	(35,154)	14,308	(20,846)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>598,034</u>	<u>7,022</u>	<u>605,056</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>562,880</u></u>	<u><u>21,330</u></u>	<u><u>584,210</u></u>

COVENTRY RAPE AND SEXUAL ABUSE CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2025

12. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 April 2024 and 31 March 2025	<u>11,192</u>	<u>16,087</u>	<u>50,007</u>	<u>77,286</u>
DEPRECIATION				
At 1 April 2024 and 31 March 2025	<u>11,192</u>	<u>16,087</u>	<u>50,007</u>	<u>77,286</u>
NET BOOK VALUE				
At 31 March 2025	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2024	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade debtors	<u>72,397</u>	<u>94,905</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade creditors	12,944	10,217
Social security and other taxes	14,184	18,359
Other creditors	4,288	5,238
Deferred income	<u>7,271</u>	<u>6,924</u>
	<u>38,687</u>	<u>40,738</u>

Deferred income

	2025 £	2024 £
Deferred income at 1st April 2024	6,924	24,425
Released from previous years	(6,924)	(24,425)
Income deferred in the year	<u>7,271</u>	<u>6,926</u>
Deferred income at 31st March 2025	<u>7,271</u>	<u>6,924</u>

Deferred income relates to grant income deferred to future periods as the income received relates specifically to the 2025/26 accounting period.

COVENTRY RAPE AND SEXUAL ABUSE CENTRE

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2025**

15. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2025 £	2024 £
Within one year	14,000	5,625
Between one and five years	<u>38,500</u>	<u>-</u>
	<u><u>52,500</u></u>	<u><u>5,625</u></u>

16. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	522,979	(10,739)	512,240
IT Infrastructure Fund	14,442	-	14,442
Redecoration Fund	2,600	-	2,600
Sustainability and Development Fund	14,460	-	14,460
Building Fund	<u>8,400</u>	<u>-</u>	<u>8,400</u>
	562,881	(10,739)	552,142
Restricted funds			
The National Lottery Community Fund	-	14,989	14,989
Other restricted funds	21,329	445	21,774
Garfield Weston Foundation	-	25,000	25,000
Heart Of England	-	5,477	5,477
Jaguar Land Rover	-	3,668	3,668
Cadbury	-	20,000	20,000
Clothworkers Foundation	<u>-</u>	<u>4,300</u>	<u>4,300</u>
	<u>21,329</u>	<u>73,879</u>	<u>95,208</u>
TOTAL FUNDS	<u><u>584,210</u></u>	<u><u>63,140</u></u>	<u><u>647,350</u></u>

COVENTRY RAPE AND SEXUAL ABUSE CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 March 2025

16. 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	227,490	(238,229)	(10,739)
Restricted funds			
Victim's Fund	105,842	(105,842)	-
The National Lottery Community Fund	113,004	(98,015)	14,989
Other restricted funds	95,044	(94,599)	445
PCC ISVA, Sexual Violence and Abuse Services	121,695	(121,695)	-
PCC Sexual Violence/Domestic Violence	43,740	(43,740)	-
Ministry of Justice Rape and Sexual Abuse Support Fund	298,810	(298,810)	-
Home Office - RSVP Partnership	23,616	(23,616)	-
Alan Higgs	15,000	(15,000)	-
Garfield Weston Foundation	30,000	(5,000)	25,000
Heart Of England	10,000	(4,523)	5,477
Jaguar Land Rover	20,500	(16,832)	3,668
Cadbury	20,000	-	20,000
Clothworkers Foundation	29,800	(25,500)	4,300
	<u>927,051</u>	<u>(853,172)</u>	<u>73,879</u>
TOTAL FUNDS	<u>1,154,541</u>	<u>(1,091,401)</u>	<u>63,140</u>

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	532,734	(9,755)	522,979
IT Infrastructure Fund	18,500	(4,058)	14,442
Redecoration Fund	3,600	(1,000)	2,600
Sustainability and Development Fund	34,800	(20,340)	14,460
Building Fund	<u>8,400</u>	<u>-</u>	<u>8,400</u>
	598,034	(35,153)	562,881
Restricted funds			
Other restricted funds	6,619	14,710	21,329
Innovation Fund	<u>403</u>	<u>(403)</u>	<u>-</u>
	<u>7,022</u>	<u>14,307</u>	<u>21,329</u>
TOTAL FUNDS	<u>605,056</u>	<u>(20,846)</u>	<u>584,210</u>

COVENTRY RAPE AND SEXUAL ABUSE CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 March 2025

16. 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	320,244	(329,999)	(9,755)
IT Infrastructure Fund	-	(4,058)	(4,058)
Redecoration Fund	-	(1,000)	(1,000)
Sustainability and Development Fund	-	(20,340)	(20,340)
	320,244	(355,397)	(35,153)
Restricted funds			
Children In Need Fund	39,916	(39,916)	-
Ministry of Justice Rape Support Fund	82,825	(82,825)	-
Victim's Fund	100,805	(100,805)	-
Male Fund	7,322	(7,322)	-
The National Lottery Community Fund	85,183	(85,183)	-
Other restricted funds	66,061	(51,351)	14,710
PCC ISVA, Sexual Violence and Abuse Services	115,902	(115,902)	-
PCC Sexual Violence/Domestic Violence	41,709	(41,709)	-
Innovation Fund	16,478	(16,881)	(403)
Social Prescribing	30,720	(30,720)	-
Ministry of Justice Rape and Sexual Abuse Support Fund	198,874	(198,874)	-
PCC Cost of Living	19,510	(19,510)	-
Home Office - RSVP Partnership	28,529	(28,529)	-
	833,834	(819,527)	14,307
TOTAL FUNDS	<u>1,154,078</u>	<u>(1,174,924)</u>	<u>(20,846)</u>

IT Infrastructure fund has been set aside for the further development of the database and upgrade of necessary hardware.

Redecoration fund has been set aside to improve areas of the accommodation that are no longer fit for purpose.

Building Fund is to allow us to set aside funds for one-off costs associated with a move in the coming few years.

Sustainability and Development fund is to enable the charity to develop income streams, including external training and connections that will enhance the sustainability of the charity.

Ministry of Justice Rape Support Fund has been provided to enable the charity to provide support for victims of rape and sexual abuse, including child sexual abuse. This includes individual therapy for survivors, including practical, emotional, and advocacy support to victims through the Criminal Justice System via the ISVA service.

The PCC Victim's Fund has been provided to enable the charity to provide a referral service and individual therapy for survivors. This fund includes the Child Sexual Abuse Fund.

The PCC ISVA Fund was provided to enable the charity to provide practical, emotional, and advocacy support to victims through the Criminal Justice System via the ISVA service.

COVENTRY RAPE AND SEXUAL ABUSE CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 March 2025

16. MOVEMENT IN FUNDS - continued

The PCC SV Fund was provided to the charity towards additional individual therapy to survivors via the Counselling service.

The National Lottery Community Fund has been provided to enable the charity to deliver prevention work to young people and provide age appropriate support, pre-therapy group work, to provide counselling support to women and girls and increase our community engagement through communications.

City Council's Containment Outbreak allocation has been provided to support the charity in delivering additional counselling services, helping to reduce the waiting list during periods of high demand.

Other restricted funds include several smaller grants allocated for specific projects. These include the Home Office Project, delivered in partnership with RSVP and BCWA, which provides pre-therapy group work; and the Smallwood Trust, in partnership with FWT, supporting the delivery of the Coventry Women's Partnership.

Additionally, grants from the Alan Edward Higgs Charity, Garfield Weston Foundation, and the Wesleyan Foundation (Heart of England Community Foundation) have contributed towards staff salaries and core running costs. Support from Motorvate - Jaguar Land Rover and the Clothworkers Foundation has enabled the renewal of IT equipment, implementation of a new database, and physical improvements to the charity's workspaces.

17. RELATED PARTY DISCLOSURES

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

COVENTRY RAPE AND SEXUAL ABUSE CENTRE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	77,276	24,501
Investment income		
Deposit account interest	10,351	10,203
Charitable activities		
Service level agreements	24,695	31,565
Grants	<u>1,024,455</u>	<u>1,078,833</u>
	1,049,150	1,110,398
Other income		
Other income	<u>17,764</u>	<u>8,976</u>
Total incoming resources	1,154,541	1,154,078
EXPENDITURE		
Charitable activities		
Wages	785,039	890,277
Social security	64,174	73,005
Pensions	23,260	25,537
Rates and water	2,504	2,419
Light and heat	21,813	23,028
Telephone	12,311	10,855
Postage and stationery	1,107	1,187
Rent & Room Hire	24,000	24,000
Recruitment	576	1,481
Supervision	17,461	18,825
Training	8,126	11,653
Travel	1,794	3,388
Equipment	17,932	8,716
IT Consumables	58,052	33,210
Accessibility	<u>3,523</u>	<u>3,341</u>
	1,041,672	1,130,922
Support costs		
Other		
Other operating leases	151	-
Insurance	5,086	4,535
Telephone	58	67
Sundries	9,771	4,216
Cleaning Materials	17,194	17,362
Payroll Administration	5,225	3,725
Publicity	-	3,933
Carried forward	37,485	33,838

This page does not form part of the statutory financial statements

COVENTRY RAPE AND SEXUAL ABUSE CENTRE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2025

	2025 £	2024 £
Other		
Brought forward	37,485	33,838
Subscriptions & Affiliation	811	495
Consultancy	1,040	625
Maintenance	3,566	2,057
Hospitality	<u>2,387</u>	<u>2,644</u>
	45,289	39,659
 Governance costs		
Trustees' expenses	-	70
Auditors' remuneration	<u>4,440</u>	<u>4,273</u>
	<u>4,440</u>	<u>4,343</u>
 Total resources expended	<u>1,091,401</u>	<u>1,174,924</u>
 Net income/(expenditure)	<u><u>63,140</u></u>	<u><u>(20,846)</u></u>

This page does not form part of the statutory financial statements

Accounts

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024
FOR
COVENTRY RAPE AND SEXUAL ABUSE CENTRE**

Luckmans Duckett Parker Limited
Chartered Accountants
Statutory Auditors
1110 Elliott Court
Herald Avenue
Coventry Business Park
Coventry
West Midlands
CV5 6UB

COVENTRY RAPE AND SEXUAL ABUSE CENTRE

CONTENTS OF THE FINANCIAL STATEMENTS for the year ended 31 March 2024

	Page
Report of the Trustees	1 to 8
Report of the Independent Auditors	9 to 12
Statement of Financial Activities	13
Balance Sheet	14
Cash Flow Statement	15
Notes to the Cash Flow Statement	16
Notes to the Financial Statements	17 to 25
Detailed Statement of Financial Activities	26 to 27

**COVENTRY RAPE AND SEXUAL ABUSE CENTRE
LTD**

**REPORT OF THE TRUSTEES
for the year ended 31 March 2024**

The Trustees of the Charity 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

CRASAC provides high quality, professional, responsive specialist services to anyone affected by sexual violence and abuse at any time in their life, within the geographical areas of Coventry.

Main Purpose

To improve the lives of people in Coventry who have been affected by rape and sexual abuse, enabling them to survive and thrive in life.

The key objects are:

- a) To offer face to face counselling, support and advocacy to those affected by sexual abuse and rape;
- b) To support and advise those affected by sexual abuse and rape;
- c) To advance the education of the general public in all areas relating to sexual abuse using the medium of workshops, seminars, group activities; and
- d) To promote education, research and raise awareness on the subject of rape and sexual abuse; its effects whether physical, medical, psychological or social.

COVENTRY RAPE AND SEXUAL ABUSE CENTRE

REPORT OF THE TRUSTEES for the year ended 31 March 2024

OBJECTIVES AND ACTIVITIES

Significant activities and achievements and performance

Demand and Service Growth

The demand for services remains at an all-time high and far outstrips what we are able to offer. This has been severely compounded due to Coventry City Council no longer funding us from July 2024 and we have had to make some changes to services. On 31 January 2024, we had to close the counselling waiting list to people over 13 for the first time in our history. This loss of funding also led to us having to stop our outreach programme including work in schools and within local communities.

Despite these challenges we were able to provide high levels of support:

In 2023/24

- CRASAC provided specialist interventions for 1,761 unique individuals (4,615 unique individuals over the last 5 years) - excluding outreach and training.
- 892 unique individuals were referred into our services via external referral sources.
- The counselling service received 828 new referrals and 367 people attended 3,691 counselling sessions.
- At the start of the year there were 572 people on the counselling waiting list, at the end of the year this was 367 (NB the waiting list for people aged 13 and over was closed on 31 January 2024).
- The ISVA service received 378 new referrals and provided advocacy support for 701 people.
- The ISVA team's caseload is around 50 people per full time ISVA, and 96% of clients are engaging with the criminal justice service (NB this is not a precursor for support)
- 136 people engaged in our specialist pre-therapy interventions through a range of 1-1 and group sessions. A total of 39 groups were delivered.
- 23 people engaged in our post service groups
- 9 training sessions were delivered to 155 people, including Dudley Lodge, West Midlands Police, Ofqual and Wyken Primary School

Developments and Initiatives

- We had over 100 people supporting our protest on 20th February 2024 against the local authority's decision to stop funding sexual violence services, as well as nearly 3,000 people signing our petition (at the time of writing no additional funding has been provided by statutory agencies).
- Our CEO appeared on Midlands Today regarding the above and CRASAC received lots of positive publicity around this issue.
- A new triage process has been successfully implemented and there is no longer a wait for initial assessment for counselling. This means that we can signpost people much earlier to pre-therapy support or to external support services if CRASAC is not suitable for their needs. This has also improved the number of non-attended appointments.

COVENTRY RAPE AND SEXUAL ABUSE CENTRE

REPORT OF THE TRUSTEES for the year ended 31 March 2024

OBJECTIVES AND ACTIVITIES

- Psychological education packs have been developed by the counselling team and have been placed in all the therapy rooms.
- We were successful in a partnership bid (with RSVP and BCWA) to the Home Office where we are delivering a range of pre-therapy support interventions across the West Midlands PCC region.
- We held our first open day since pre-Covid which over 60 professionals attended.
- We have developed a new Cope and Recovery Assessment (CARA) tool to support the identification of need, and the monitoring and evaluation of outcomes, which we will be rolling out in spring 2024.
- We have developed Key Performance Indicators for all service areas to support us to identify performance issues and implement improvements.
- We have been leading the 'Care & Support' strand of the PCC led Sexual Assault and Abuse Board's sexual violence strategy, and also supporting other CJS initiatives including Operation Soteria.
- We completed over 56 monitoring reports this year and have commissioned a new database to help us to collect, analyse and report data more efficiently and effectively.

We would like to thank all our amazing fundraisers for going the extra mile this year and providing us with important funds to keep services going, and a special thanks to our ambassador Angela Maton.

We would also like to thank all our volunteers for their time and support this year and look forward to welcoming a new cohort of placement counsellors in the Autumn.

Public benefit

The Trustees have had due regard to guidance published by the Charities Commission on Public Benefit. This is ensured by:

- Providing support and advocacy to victims and survivors of sexual violence and abuse;
- By recognising that a number of victims suffer a range of disabilities including mental and emotional wellbeing, physical and/or learning difficulties;
- Providing outreach services to promote prevention, awareness raising and support;
- Providing training to others on sexual exploitation awareness;
- Assisting in the research projects of other organisations; and
- Working with partners and campaigning for the voice of survivors to be heard.

COVENTRY RAPE AND SEXUAL ABUSE CENTRE

REPORT OF THE TRUSTEES for the year ended 31 March 2024

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Outcomes and Impact

CRASAC saves lives. We help people to process their abuse (or the abuse of loved ones), and to cope and recover.

We use bespoke outcome assessment tools to monitor benefits and changes before and after intervention, which demonstrate some of the initial outcomes of the services. We also know anecdotally, from people who get in touch years after support has ended, that the ripple effect of the support has a wider, lasting impact on their family, children, friends, communities, and wider society.

Counselling Outcomes

The list below shows the percentage of counselling clients (those discharged from service with completed questionnaires) who reported **improvement or stabilisation** in each domain at the end of service:

How confident I feel	95%
Ability to cope with my feelings	95%
Ability to get across what happened to me	92%
I know how I feel	93%
Ability to sleep without nightmares/panic attacks or other disruptions to sleep	90%
How well I take care of myself	91%
How I feel I fit in and belong	93%
Ability to make decisions about my future	91%
Confidence in asking for help if I felt at risk	87%
I feel I have a say in what happens to me	93%
How easy I find it to make friends or be close to people	87%
Ability to cope with what happened to me without hurting myself	90%
I know what my rights are	92%
Understanding of where to get help and support	92%
I feel I have people around me I can trust	87%
Understanding of when I am in danger or at risk	87%
How I feel about myself	92%

ISVA Outcomes

The list below shows the percentage of ISVA clients (those discharged from service with completed questionnaires) who reported either an **improvement or stabilisation** in each area of the outcome assessment at the end of service:

How aware I am today of other support services available to me	98%
How aware I am of my rights and what I am entitled to	100%
How confident I feel about coping with my emotions	100%
How confident I feel	100%
How supported I feel by other people	95%
How in control I feel of my life, decisions & choices	99%
How safe I feel	93%
How well I am taking care of myself physically (e.g. eating well, exercising)	98%

COVENTRY RAPE AND SEXUAL ABUSE CENTRE

REPORT OF THE TRUSTEES for the year ended 31 March 2024

FINANCIAL REVIEW

Reserves policy

CRASAC Board has developed its reserves policy after reviewing the guidance provided by the Charities Commission in their 'Charities and Reserves' document. This policy was reviewed and agreed by the Board at their meeting on 10th June 2024.

Current Policy

The trustees have set a reserves policy which requires a target level of general reserves of £619,000. This target is equivalent to:

- Six months of forecast expenditure (£569,000) given the potential risk of many funding streams ceasing simultaneously, allowing for a short window to develop or receive the outcome of new funding bids, and manage the handover of clients to other organisations, in an appropriate manner and,

In addition:

- A sum of £50,000 to cover all other financial risks, after taking account of the processes and procedures to mitigate those risks.

The Trustees have set aside funds within four designated reserves, to cover key strategic risks and key infrastructure costs. Some of the funds that were set aside in 2023/2024 have now been spent. The reasons behind the designated funds are as follows:

- IT Infrastructure Fund (£14,400) - the purpose of this fund is to allow us to replace IT equipment that has reached its lifespan to enable us to provide a flexible, excellent service.
- Redecoration Fund (£2,600) - has been set aside to enhance areas of the building we use that are not currently fit for purpose and refresh tired looking spaces.
- Sustainability and Development fund (£14,400) - The aim of this fund is to enable the charity to develop income streams, including external training and connections that will enhance the sustainability of the charity.
- Building Fund (£8,400) - there is a risk that the current property becomes unsuitable or unavailable. The aim of this fund is to allow us to prepare for any costs associated with a move, including third party advice.

On the basis of the unrestricted Funds as at 31 March 2024, as set out below, there is a shortfall in target reserves and CRASAC will seek to increase the level over the next 12 months by careful management of expenditure and short-term opportunities for efficiency savings.

	£'000	£'000
Total unrestricted funds		562.8
Less designated funds		
IT Infrastructure	14.4	
Redecoration	2.6	
Sustainability & Development	14.4	
Building Fund	8.4	
Total Designated Funds		39.8
General Reserves		523
Deficit from target reserves of £619,000		(96)

This is a reasonable level of free reserves and CRASAC will be seeking to increase the level over the next 12 months by careful management of expenditure, short-term opportunities for efficiency savings and increased applications for unrestricted grants to utilise donations and fundraisers to grow our reserves.

COVENTRY RAPE AND SEXUAL ABUSE CENTRE

REPORT OF THE TRUSTEES for the year ended 31 March 2024

FUTURE PLANS

CRASAC is very grateful to all our funders and fundraisers who have enabled us to maintain and enhance our services and provide specialist interventions and support with thousands of clients and professionals. A significant amount of our funding continues to be for a relatively short period of between one and three years which makes future planning for sustainability difficult in a challenging economic climate. The legacy of Covid-19 with the additional impact of cost-of-living crisis makes for challenging forecasting.

Current forecasts show that we have £984,923 of confirmed income for 2024-2025, leaving a shortfall of £153,543. This is not a dissimilar position to one we have faced in previous years and a real achievement given the loss of £150,000 this year from Coventry City Council which was only announced in December 2023. We currently have bids totalling this amount that we are waiting to hear back from and will be making further bids throughout 2024-25 for funding to ensure that we can continue to provide our services.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Coventry Rape and Sexual Abuse Centre, commonly known as CRASAC, is controlled by its governing document, known as a constitution. CRASAC is a Charitable Incorporated Organisation (CIO) and remains a registered charity.

Recruitment and appointment of new trustees

When individuals volunteer or are identified as having skill sets that would enhance the Board as a Trustee, they are initially interviewed by the Chief Executive Officer, Natalie Thompson. She will then discuss the application with one or both of the Co-Chair's of the Board, who will conduct a second interview before considering putting them forward for appointment to the Board.

Organisational structure

On the 11th November 2021, the Charity became a Charitable Incorporated Organisation (CIO) and is now governed by a new "Foundation" model Constitution whereby the only voting members are the Charity's Trustees.

The Charity is a CIO having been originally incorporated in England on 18th August 2004. The Charity is strategically managed by eight trustees who meet as a Board a minimum of quarterly and are supported by the Chief Executive Officer, together with other staff as appropriate to the subjects being discussed at the meeting. The Trustees continue to bring a diverse range of professional skills and experience to CRASAC. Their experience includes child protection, social care, youth services, mental health, management consultancy, clinical psychology, expertise by experience, accountancy, equalities, and fundraising.

The most senior officer of the Charity, the Chief Executive Officer, is Natalie Thompson, who is supported on the Senior Management Team by Deputy Chief Executive Officer, Jenni Muskett, and Chief Operating Officer, Alev Taylor (who left in April 2024 and is succeeded by Julie Sperling).

The services we provided are:

- Counselling
- Pre-Therapy Support
- Crisis and advocacy support with specialist Independent Sexual Violence advisors (ISVA's)
- Outreach and Community Based Support (until December 2023)
- External Training provision

We are extremely grateful to all staff and volunteers for their energy, time, commitment and dedication, and their resilience and support throughout the years. Without their support CRASAC could not deliver the support to victims/survivors of sexual violence that we currently provide.

CRASAC has been an accredited member of the BACP (British Association for Counselling and Psychotherapy) for 10 years and adheres to and is guided by BACP approved Guidelines and Ethics. The accreditation is on a rolling annual basis and the last submission was August 2023. In addition, CRASAC successfully achieved the Rape Crisis England and Wales National Service Standards, for which we are externally accredited in 2019 and will be reaccredited in 2024.

COVENTRY RAPE AND SEXUAL ABUSE CENTRE

REPORT OF THE TRUSTEES for the year ended 31 March 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Induction and training of new trustees

There is an induction checklist containing key documents which are issued to all new trustees. All new trustees are given an induction coordinated by the Chief Executive Officer and provided with appropriate documentation about the legal role of a trustee alongside organisational policies and other recommended documents that are relevant to their role.

Risk management

The Trustees have a duty to identify and review the risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurances against fraud and error.

The Senior Management Team undertake regular reviews of the operational and strategic risk register, and a strategic risk register is reported to the Board at each Board meeting.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1115052

Registered office

PO Box 2464
Coventry
West Midlands
CV1 1ZA

Trustees

R Hinde
A Drury
M Stephenson
J Sullivan
M Hawkins
E Esangbedo (resigned 10/06/2024)
R Williamson
H Creighton
Christine Shaw (appointed 11/09/2023, resigned 10/06/2024)

Auditors

Luckmans Duckett Parker Limited
Chartered Accountants
Statutory Auditors
1110 Elliott Court
Herald Avenue
Coventry Business Park
Coventry
West Midlands
CV5 6UB

Bankers

HSBC
Cathedral Lanes
5/6 High Street
Coventry
CV1 5RE

COVENTRY RAPE AND SEXUAL ABUSE CENTRE

REPORT OF THE TRUSTEES for the year ended 31 March 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Coventry Building Society
Oakfield House
Binley Business Park
Binley
Coventry
CV3 2TQ

Key Management Personnel

N Thompson (Chief Executive Officer)
J Muskett
A Taylor

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 & Wales 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;
- 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. 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.

In so far as the trustees are aware:

- there is no relevant audit information of which the charity's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

The trustees are responsible for the maintenance of, and integrity of the charity and financial information included on the charity's website.

Approved by order of the board of trustees on and signed on its behalf by:

.....
M Hawkins - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF COVENTRY RAPE AND SEXUAL ABUSE CENTRE

Opinion

We have audited the financial statements of Coventry Rape and Sexual Abuse Centre (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, including its income and expenditure, 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
- the charitable company has not kept adequate accounting records; 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 COVENTRY RAPE AND SEXUAL ABUSE CENTRE

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the 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 charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF COVENTRY RAPE AND SEXUAL ABUSE CENTRE

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:

Enquiring of management and employees, including obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:-

- Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance.
- Detecting and responding to the risks of fraud and whether they were aware of any actual, suspected, or alleged fraud and.
- The internal controls established to mitigate risk relating to fraud or non-compliance with laws and regulations.

We identified areas of law and regulation that could reasonably be expected to have a material effect on the financial statements from our general commercial and sector experience, discussions with management (as required by auditing standards) and discussed with management the policies and procedures regarding compliance with laws and regulations.

All identified laws and regulations were communicated throughout the audit team, and they remained alert to any indications of non-compliance throughout the audit.

The most significant considerations for the charitable company were as follows:-

- The Charity is subject to laws and regulations that affect the financial statements which include financial reporting legislation, taxation legislation and the Charities Act. We assessed the extent of compliance with these laws and regulations as part of our audit procedures concerning items recorded in the financial statements.
- The charity is also subject to other operational laws and regulations where the consequences of non-compliance could have material effect on the amounts or disclosures in the financial statements through imposing fines or withdrawal of funding contracts. Areas where this would have an effect include health and safety, Bribery Act 2010, employment law, data protections and child protection legislation (DBS checks for staff and volunteers).

Auditing standards limit the audit procedures to identifying non-compliance of these laws and regulations to enquiry of management and inspection of regulatory and legal correspondence, if there is any. Therefore, if a breach of operational regulations is not disclosed to us or evident from relevant correspondence, and audit will not detect the breach.

To identify risk of material misstatement due to fraud, we carried out discussions amongst the audit team to assess areas where and how fraud might occur in the financial statements and any potential indicators. The following areas were identified :-

- Management override of controls through the posting of inappropriate accounting entries or journals
- We do not believe there is a fraud risk relating the revenue recognition as the revenue is straightforward, with limited opportunity for manipulation.

We did not identify any additional fraud risks.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF COVENTRY RAPE AND SEXUAL ABUSE CENTRE

We tested the appropriateness of accounting journals and other adjustments made in the accounts preparation based on a risk criteria.

Owing to the inherent limitation of the audit, there is an unavoidable risk that we may not have detected some material misstatements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulation is from the events and transaction reflected in the financial statement, the less likely in the inherently limited procedure required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of fraud, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. Our audit procedures are designed to detect material misstatement. We are not responsible for preventing non-compliance or fraud and cannot be expected to detect non-compliance with all laws and regulations.

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 charitable company'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 charitable company'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.

for and on behalf of Luckmans Duckett Parker Limited
Chartered Accountants
Statutory Auditors
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
1110 Elliott Court
Herald Avenue
Coventry Business Park
Coventry
West Midlands
CV5 6UB

Date:

COVENTRY RAPE AND SEXUAL ABUSE CENTRE

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
for the year ended 31 March 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	24,500	1	24,501	40,847
Charitable activities	4				
Provision of services		276,565	833,833	1,110,398	975,287
Investment income	3	10,203	-	10,203	3,651
Other income		<u>8,976</u>	<u>-</u>	<u>8,976</u>	<u>7,664</u>
Total		<u>320,244</u>	<u>833,834</u>	<u>1,154,078</u>	<u>1,027,449</u>
EXPENDITURE ON					
Charitable activities	5				
Provision of services		<u>355,398</u>	<u>819,526</u>	<u>1,174,924</u>	<u>1,124,192</u>
NET INCOME/(EXPENDITURE)		(35,154)	14,308	(20,846)	(96,743)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>598,034</u>	<u>7,022</u>	<u>605,056</u>	<u>701,799</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>562,880</u></u>	<u><u>21,330</u></u>	<u><u>584,210</u></u>	<u><u>605,056</u></u>

The notes form part of these financial statements

COVENTRY RAPE AND SEXUAL ABUSE CENTRE

**BALANCE SHEET
31 March 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
CURRENT ASSETS					
Debtors	12	94,905	-	94,905	90,478
Cash at bank and in hand		<u>508,714</u>	<u>21,329</u>	<u>530,043</u>	<u>578,082</u>
		603,619	21,329	624,948	668,560
CREDITORS					
Amounts falling due within one year	13	(40,738)	-	(40,738)	(63,504)
		<u>562,881</u>	<u>21,329</u>	<u>584,210</u>	<u>605,056</u>
NET CURRENT ASSETS					
		<u>562,881</u>	<u>21,329</u>	<u>584,210</u>	<u>605,056</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>562,881</u>	<u>21,329</u>	<u>584,210</u>	<u>605,056</u>
NET ASSETS					
		<u>562,881</u>	<u>21,329</u>	<u>584,210</u>	<u>605,056</u>
FUNDS	15				
Unrestricted funds				562,881	598,034
Restricted funds				<u>21,329</u>	<u>7,022</u>
TOTAL FUNDS				<u>584,210</u>	<u>605,056</u>

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

.....
M Hawkins - Trustee

COVENTRY RAPE AND SEXUAL ABUSE CENTRE

**CASH FLOW STATEMENT
for the year ended 31 March 2024**

	Notes	2024 £	2023 £
Cash flows from operating activities			
Cash generated from operations	1	<u>(58,242)</u>	<u>(8,185)</u>
Net cash used in operating activities		<u>(58,242)</u>	<u>(8,185)</u>
Cash flows from investing activities			
Interest received		<u>10,203</u>	<u>3,651</u>
Net cash provided by investing activities		<u>10,203</u>	<u>3,651</u>
Change in cash and cash equivalents in the reporting period		(48,039)	(4,534)
Cash and cash equivalents at the beginning of the reporting period		<u>578,082</u>	<u>582,616</u>
Cash and cash equivalents at the end of the reporting period		<u><u>530,043</u></u>	<u><u>578,082</u></u>

The notes form part of these financial statements

**COVENTRY RAPE AND SEXUAL ABUSE CENTRE
LTD**

**NOTES TO THE CASH FLOW STATEMENT
for the year ended 31 March 2024**

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

	2024 £	2023 £
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(20,846)	(96,743)
Adjustments for:		
Interest received	(10,203)	(3,651)
(Increase)/decrease in debtors	(4,427)	71,183
(Decrease)/increase in creditors	<u>(22,766)</u>	<u>21,026</u>
Net cash used in operations	<u><u>(58,242)</u></u>	<u><u>(8,185)</u></u>

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	<u>578,082</u>	<u>(48,039)</u>	<u>530,043</u>
	<u>578,082</u>	<u>(48,039)</u>	<u>530,043</u>
Total	<u><u>578,082</u></u>	<u><u>(48,039)</u></u>	<u><u>530,043</u></u>

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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'. The financial statements have been prepared under the historical cost convention.

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.

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.

Allocation and apportionment of costs

Where costs are incurred that relate to several funds, the costs are apportioned on the basis of the expected usage between the funds involved.

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	- 20% on cost
Fixtures and fittings	- 25% on cost
Computer equipment	- 33% on cost

From 1st April 2014, the Trustees have agreed that assets with a cost of less than £5,000 will not be capitalised but will be allocated to Funds as they are purchased.

Taxation

The charity is exempt from corporation 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.

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.

COVENTRY RAPE AND SEXUAL ABUSE CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 March 2024

1. ACCOUNTING POLICIES - continued

Grants receivable and basis of deferral of incoming resources

Grants receivable are recognised when there is an entitlement to request the funds to be paid to the charity, unless the funds relate specifically to certain time periods in which case the income from grants may be deferred and recognised in the appropriate time period.

Termination Payments

Termination payments are contractual payments which are made to an employee if a service or project comes to an end and the charity has to make them redundant. The payments are only made in the event that staff cannot be redeployed to other projects or services within the charity.

Basic financial instruments

Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	<u>24,501</u>	<u>40,847</u>

3. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	<u>10,203</u>	<u>3,651</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2024	2023
		£	£
Service level agreements	Provision of services	31,565	43,748
Grants	Provision of services	<u>1,078,833</u>	<u>931,539</u>
		<u>1,110,398</u>	<u>975,287</u>

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

	2024	2023
	£	£
Coventry City Council	195,000	195,000
Ministry of Justice	317,550	270,441
West Midlands Police & Crime Commissioner	<u>277,926</u>	<u>237,373</u>
	<u>790,476</u>	<u>702,814</u>

COVENTRY RAPE AND SEXUAL ABUSE CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2024

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
Provision of services	<u>1,130,922</u>	<u>44,002</u>	<u>1,174,924</u>

6. SUPPORT COSTS

	Other £	Governance costs £	Totals £
Provision of services	<u>39,659</u>	<u>4,343</u>	<u>44,002</u>

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2024 £	2023 £
Auditors' remuneration	<u>4,273</u>	<u>3,990</u>

8. 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

	2024 £	2023 £
Trustees' expenses	<u>70</u>	<u>-</u>

9. STAFF COSTS

	2024 £	2023 £
Wages and salaries	890,277	854,899
Social security costs	73,005	74,887
Other pension costs	<u>25,537</u>	<u>24,615</u>
	<u>988,819</u>	<u>954,401</u>

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

	2024	2023
Counsellors, Crisis Support workers	34	34
Management	<u>3</u>	<u>3</u>
	<u>37</u>	<u>37</u>

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

Total Trustee and key management personnel remuneration benefits totalled £161,441 (2023: £156,952).

COVENTRY RAPE AND SEXUAL ABUSE CENTRE

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2024**

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	30,687	10,160	40,847
Charitable activities			
Provision of services	290,998	684,289	975,287
Investment income	3,651	-	3,651
Other income	<u>7,664</u>	<u>-</u>	<u>7,664</u>
Total	<u>333,000</u>	<u>694,449</u>	<u>1,027,449</u>
EXPENDITURE ON			
Charitable activities			
Provision of services	<u>369,189</u>	<u>755,003</u>	<u>1,124,192</u>
NET INCOME/(EXPENDITURE)	(36,189)	(60,554)	(96,743)
Transfers between funds	<u>(3,612)</u>	<u>3,612</u>	<u>-</u>
Net movement in funds	(39,801)	(56,942)	(96,743)
RECONCILIATION OF FUNDS			
Total funds brought forward	637,835	63,964	701,799
TOTAL FUNDS CARRIED FORWARD	<u><u>598,034</u></u>	<u><u>7,022</u></u>	<u><u>605,056</u></u>

11. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 April 2023 and 31 March 2024	<u>11,192</u>	<u>16,087</u>	<u>50,007</u>	<u>77,286</u>
DEPRECIATION				
At 1 April 2023 and 31 March 2024	<u>11,192</u>	<u>16,087</u>	<u>50,007</u>	<u>77,286</u>
NET BOOK VALUE				
At 31 March 2024	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>
At 31 March 2023	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

COVENTRY RAPE AND SEXUAL ABUSE CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 March 2024

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade debtors	<u>94,905</u>	<u>90,478</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	10,217	16,066
Social security and other taxes	18,359	17,560
Other creditors	5,237	5,453
Deferred income	<u>6,925</u>	<u>24,425</u>
	<u>40,738</u>	<u>63,504</u>

Deferred income

	2023	2023
	£	£
Deferred income at 1st April 2023	24,425	6,322
Released from previous years	(24,425)	(6,322)
Income deferred in the year	6,924	24,425
	<u>6,924</u>	<u>24,425</u>
Deferred income at 31st March 2024	<u>6,924</u>	<u>24,425</u>

Deferred income relates to grant income deferred to future periods as the income received relates specifically to the 2024/25 accounting period.

14. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2024	2023
	£	£
Within one year	5,625	7,500
Between one and five years	<u>-</u>	<u>5,625</u>
	<u>5,625</u>	<u>13,125</u>

COVENTRY RAPE AND SEXUAL ABUSE CENTRE

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2024**

15. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	532,734	(9,755)	522,979
IT Infrastructure Fund	18,500	(4,058)	14,442
Redecoration Fund	3,600	(1,000)	2,600
Sustainability and Development Fund	34,800	(20,340)	14,460
Building Fund	8,400	-	8,400
	598,034	(35,153)	562,881
Restricted funds			
Other restricted funds	6,619	14,710	21,329
Innovation Fund	403	(403)	-
	7,022	14,307	21,329
TOTAL FUNDS	<u>605,056</u>	<u>(20,846)</u>	<u>584,210</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	320,244	(329,999)	(9,755)
IT Infrastructure Fund	-	(4,058)	(4,058)
Redecoration Fund	-	(1,000)	(1,000)
Sustainability and Development Fund	-	(20,340)	(20,340)
	320,244	(355,397)	(35,153)
Restricted funds			
Children In Need Fund	39,916	(39,916)	-
Ministry of Justice Rape Support Fund	82,825	(82,825)	-
Victim's Fund	100,805	(100,805)	-
Male Fund	7,322	(7,322)	-
The National Lottery Community Fund	85,183	(85,183)	-
Other restricted funds	66,061	(51,351)	14,710
PCC ISVA, Sexual Violence and Abuse Services	115,902	(115,902)	-
PCC Sexual Violence/Domestic Violence	41,709	(41,709)	-
Innovation Fund	16,478	(16,881)	(403)
Social Prescribing	30,720	(30,720)	-
Ministry of Justice Rape and Sexual Abuse Support Fund	198,874	(198,874)	-
PCC Cost of Living	19,510	(19,510)	-
Home Office - RSVP Partnership	28,529	(28,529)	-
	833,834	(819,527)	14,307
TOTAL FUNDS	<u>1,154,078</u>	<u>(1,174,924)</u>	<u>(20,846)</u>

COVENTRY RAPE AND SEXUAL ABUSE CENTRE

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2024**

15. 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	551,906	(15,560)	(3,612)	532,734
IT Infrastructure Fund	20,000	(1,500)	-	18,500
Redecoration Fund	3,970	(370)	-	3,600
Sustainability and Development Fund	42,559	(7,759)	-	34,800
Building Fund	<u>19,400</u>	<u>(11,000)</u>	<u>-</u>	<u>8,400</u>
	637,835	(36,189)	(3,612)	598,034
Restricted funds				
The National Lottery Community Fund	4,365	(7,977)	3,612	-
Other restricted funds	175	6,444	-	6,619
City Council Containment Outbreak Fund	59,424	(59,424)	-	-
Innovation Fund	<u>-</u>	<u>403</u>	<u>-</u>	<u>403</u>
	<u>63,964</u>	<u>(60,554)</u>	<u>3,612</u>	<u>7,022</u>
TOTAL FUNDS	<u>701,799</u>	<u>(96,743)</u>	<u>-</u>	<u>605,056</u>

COVENTRY RAPE AND SEXUAL ABUSE CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 March 2024

15. 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	330,000	(345,560)	(15,560)
IT Infrastructure Fund	-	(1,500)	(1,500)
Redecoration Fund	3,000	(3,370)	(370)
Sustainability and Development Fund	-	(7,759)	(7,759)
Building Fund	-	(11,000)	(11,000)
	333,000	(369,189)	(36,189)
Restricted funds			
Children In Need Fund	40,437	(40,437)	-
Ministry of Justice Rape Support Fund	248,475	(248,475)	-
Victim's Fund	100,805	(100,805)	-
Male Fund	21,966	(21,966)	-
The National Lottery Community Fund	96,132	(104,109)	(7,977)
Other restricted funds	36,173	(29,729)	6,444
PCC ISVA, Sexual Violence and Abuse Services	94,862	(94,862)	-
City Council Containment Outbreak Fund	-	(59,424)	(59,424)
PCC Sexual Violence/Domestic Violence	41,706	(41,706)	-
Innovation Fund	8,522	(8,119)	403
Social Prescribing	5,371	(5,371)	-
	694,449	(755,003)	(60,554)
TOTAL FUNDS	<u>1,027,449</u>	<u>(1,124,192)</u>	<u>(96,743)</u>

IT Infrastructure fund has been set aside for the further development of the database and upgrade of necessary hardware.

Redecoration fund has been set aside to improve areas of the accommodation that are no longer fit for purpose.

Sustainability and Development fund is to enable the charity to develop income streams, including external training and connections that will enhance the sustainability of the charity.

Building Fund is to allow us to set aside funds for one-off costs associated with a move in the coming few years.

Children in Need Fund was provided to enable the charity to provide young people who have been sexually abused to improve their self-esteem, self-confidence along with safer coping strategies.

Ministry of Justice Rape Support Fund has been provided to enable the charity to provide individual therapy to survivors, including the Male Support Fund and practical, emotional, and advocacy support to victims through the Criminal Justice System via the ISVA service.

COVENTRY RAPE AND SEXUAL ABUSE CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 March 2024

15. MOVEMENT IN FUNDS - continued

Victim's Fund has been provided to enable the charity to provide a referral service and individual therapy for survivors. This fund includes the Child Sexual Abuse Fund.

The National Lottery Community Fund has been provided to enable the charity to deliver prevention work to young people and provide age appropriate support, pre-therapy group work, to provide counselling support to women and girls and increase our community engagement through comms.

The PCC ISVA Fund was provided to enable the charity to practical, emotional, and advocacy support to victims through the Criminal Justice System via the ISVA service.

The PCC SV Fund was provided to the charity towards additional individual therapy to survivors via the Counselling service.

Innovation Fund has been provided to enable the charity to offer Women's Circle group support after completing counselling.

Social Prescribing was funded for pre-therapy support for young people as a group which evolved into individual sessions.

City Council Containment Outbreak has been provided to enable the charity to deliver additional temporary counselling support to reduce the increased waiting list.

Other restricted funds include a number of smaller grants for specific projects the Home Office Project in partnership with RSVP and BCWA providing pre-therapy group work, Smallwood Trust in partnership with FWT to support the delivery of Coventry Women's Partnership and The Henry Smith Charity supporting running costs.

16. RELATED PARTY DISCLOSURES

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

Accounts

REGISTERED CHARITY NUMBER: 1115052

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023
FOR
COVENTRY RAPE AND SEXUAL ABUSE CENTRE**

Luckmans Duckett Parker Limited
Chartered Accountants
Statutory Auditors
1110 Elliott Court
Herald Avenue
Coventry Business Park
Coventry
West Midlands
CV5 6UB

COVENTRY RAPE AND SEXUAL ABUSE CENTRE

CONTENTS OF THE FINANCIAL STATEMENTS for the year ended 31 March 2023

	Page
Report of the Trustees	1 to 8
Report of the Independent Auditors	9 to 12
Statement of Financial Activities	13
Balance Sheet	14
Cash Flow Statement	15
Notes to the Cash Flow Statement	16
Notes to the Financial Statements	17 to 24

COVENTRY RAPE AND SEXUAL ABUSE CENTRE

REPORT OF THE TRUSTEES for the year ended 31 March 2023

The Trustees of the Charity 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

CRASAC provides high quality, professional, responsive specialist services to anyone affected by sexual violence and abuse at any time in their life, within the geographical areas of Coventry and surrounding areas.

Main Purpose

To improve the lives of people in Coventry who have been affected by rape and sexual abuse, enabling them to survive and thrive in life

The key objects are:

- a) To offer face to face counselling, support and advocacy to those affected by sexual abuse and rape;
- b) To support and advise those affected by sexual abuse and rape;
- c) To advance the education of the general public in all areas relating to sexual abuse using the medium of workshops, seminars, group activities; and
- d) To promote education, research and raise awareness on the subject of rape and sexual abuse; its impacts whether physical, medical, psychological or social.

COVENTRY RAPE AND SEXUAL ABUSE CENTRE

REPORT OF THE TRUSTEES for the year ended 31 March 2023

OBJECTIVES AND ACTIVITIES

Significant activities and achievements and performance Demand and Service Growth

2022/23 has proved to be another very busy year demonstrating an overwhelming need for our specialist support services.

In 2022/23

- CRASAC supported 1,202 people
- 1,477 unique individuals were referred for CRASAC
- The counselling service received 1,043 referrals (23% increase from last year) and 893 people attended 5,680 sessions.
 - The counselling waiting list has also increased a further 15% with over 570 people now waiting
 - 156 clients accessed pre-therapy workshops
- The ISVA service received 434 referrals (24% increase from last year) and provided support for 661 people
 - The ISVA team's caseload is around 53 per full time ISVA, and 95% of clients are engaging with the criminal justice service (NB this is not a precursor for support)
 - The Outreach team attended 60 community events and delivered 56 workshops across 14 in primary and secondary schools and reached 1,840 pupils.
- 119 people across 4 organisations attended our external training sessions

Developments and Initiatives

- Funding has been secured to deliver post service support groups for women, men, and young people.
- A new triage process will be introduced to reduce the number of people waiting for an initial assessment in 2023.
- CRASAC has been involved in supporting Operation Soteria (the Home Office's response to the End to End Rape review) and continues to engage with the Police and other partners to improve justice for victims/survivors.
 - CRASAC staff and clients contributed to the Rape Crisis Report 'Breaking Point' on the impact of the crown court backlog and trial delays.
- A new outreach programme for disabled communities is being developed.
- Out training service is being expanded and rolled out.
- Staff at CRASAC continue to engage at all levels with key stakeholders, including; Police, Local Authorities, Public Health, Safeguarding Boards, Crown Prosecution Service (CPS), Office of the Police & Crime Commissioner (OPCC), Sexual Assault Referral Centres (SARC), and many other specialist agencies and charities, on a local, regional and national level.
- We were proud to be one of the Lord Mayors Charities this year.

COVENTRY RAPE AND SEXUAL ABUSE CENTRE

REPORT OF THE TRUSTEES for the year ended 31 March 2023

OBJECTIVES AND ACTIVITIES

Public benefit

The Trustees have had due regard to guidance published by the Charities Commission on Public Benefit. This is ensured by:

- Providing support and advocacy to victims and survivors of sexual violence and abuse;
- By recognising that a number of victims suffer a range of disabilities including mental and emotional wellbeing, physical and/or learning difficulties;
- Providing outreach services to promote prevention, awareness raising and support;
- Providing training to others on sexual exploitation awareness;
- Assisting in the research projects of other organisations; and
- Working with partners and campaigning for the voice of survivors to be heard.

COVENTRY RAPE AND SEXUAL ABUSE CENTRE

REPORT OF THE TRUSTEES for the year ended 31 March 2023

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Outcomes and Impact

CRASAC saves lives. We help people to process their abuse (or the abuse of loved ones), and to cope and recover.

We use bespoke outcome assessment tools to monitor benefits and changes before and after intervention, which demonstrate some of the initial outcomes of the services. We also know anecdotally, from people who get in touch years after support has ended, that the ripple effect of the support has a wider, lasting impact on their family, children, friends, communities, and wider society.

Counselling Outcomes

The list below shows the percentage of counselling clients (those discharged from service with completed questionnaires) who reported **improvement** in each domain at the end of service:

How confident I feel	80.5%
Ability to get across what happened	77.1%
Ability to cope	78.7%
Ability to sleep	75.3%
I know how I feel	76.5%
How well I take care of myself	72.8%
How I feel I fit in	72.4%
Ability to make a decision	66.2%
How easy I find it to make friends	64.0%
Confidence in asking for help	65.6%
I feel I have a say in what happens to me	65.2%
Ability to cope without hurting myself	60.4%
I feel I have people around who I can trust	55.3%
Understanding of when I am in danger	55.3%
Understanding of where to get help	56.9%
I know what my rights are	57.1%

ISVA Outcomes

The list below shows the percentage of ISVA clients (those discharged from service with completed questionnaires) who reported improvement in each domain at the end of service:

I am aware of other services	91.9%
I am aware of my rights	89.5%
I feel confident that I can cope	88.8%
I feel supported	85.7%
I feel confident	86.6%
I feel in control	85.1%
I feel safe	76.0%
How well I am taking care of myself	73.6%

COVENTRY RAPE AND SEXUAL ABUSE CENTRE

REPORT OF THE TRUSTEES for the year ended 31 March 2023

FINANCIAL REVIEW

Reserves policy

CRASAC Board has developed its reserves policy after reviewing the guidance provided by the Charities Commission in their 'Charities and Reserves' document. This policy was reviewed and agreed by the Board at their meeting on 15th May 2023.

Current Policy

The trustees have set a reserves policy which requires a target level of general reserves of £669,000. This target is equivalent to:

- Six months of forecast expenditure (£619,000) given the potential risk of many funding streams ceasing simultaneously, allowing for a short window to develop or receive the outcome of new funding bids, and manage the handover of clients to other organisations, in an appropriate manner and,

In addition:

- A sum of £50,000 to cover all other financial risks, after taking account of the processes and procedures to mitigate those risks.

The Trustees have set aside funds within four designated reserves, to cover key strategic risks and key infrastructure costs. Some of the funds that were set aside in 2022/2023 have now been spent or released into the general funds. The reasons behind the designated funds are as follows:

- IT Infrastructure Fund (£18,500) - the purpose of this fund is to allow us to replace IT equipment that has reached its lifespan to enable us to provide a flexible, excellent service.

- Redecoration Fund (£3,600) - has been set aside to enhance areas of the building we use that are not currently fit for purpose and refresh tired looking spaces.

- Sustainability and Development fund (£34,800) - The aim of this fund is to enable the charity to develop income streams, including external training and connections that will enhance the sustainability of the charity.

- Building Fund (£8,400) - there is a risk that the current property becomes unsuitable or unavailable. The aim of this fund is to allow us to prepare for any costs associated with a move, including third party advice.

On the basis of the unrestricted Funds as at 31 March 2023, as set out below, there is a shortfall in target reserves and CRASAC will seek to increase the level over the next 12 months by careful management of expenditure and short-term opportunities for efficiency savings.

	£'000	£'000
Total unrestricted funds		598
Less designated funds		
IT Infrastructure	18.5	
Redecoration	3.6	
Sustainability & Development	34.8	
Building Fund	8.3	
Total Designated Funds		65.2
General Reserves		532.8
Deficit from target reserves of £669,000		(136.2)

This is below a reasonable level of free reserves and CRASAC will be seeking to increase the level over the next 12 months by careful management of expenditure, short-term opportunities for efficiency savings and increased applications for unrestricted grants to utilise donations and fundraisers to grow our reserves.

COVENTRY RAPE AND SEXUAL ABUSE CENTRE

REPORT OF THE TRUSTEES for the year ended 31 March 2023

FUTURE PLANS

CRASAC is very grateful to all our funders who have enabled us to maintain and enhance our services and provide contact and support with thousands of clients. A significant amount of our funding continues to be for a relatively short period of between one and three years. This can make future planning for sustainability difficult in a challenging economic climate. The legacy of Covid-19 with the additional impact of cost-of-living crisis makes for challenging forecasting.

Current forecasts show that we have £1,111,483 of confirmed income for 2023-2024, leaving a shortfall of £152,056. This is not a dissimilar position to one we have faced in previous years, so during 2023-2024 we will be making further bids for funding to ensure that we can continue to provide our services.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Coventry Rape and Sexual Abuse Centre, commonly known as CRASAC, is controlled by its governing document, known as a Constitution. CRASAC is a Charitable Incorporated Organisation (CIO) and remains a registered charity.

Recruitment and appointment of new trustees

When individuals volunteer or are identified as having skill sets that would enhance the Board as a Trustees, they are initially interviewed by the Chief Executive Officer, Natalie Thompson, who will then discuss the application with the Chair of the Board who will conduct a second interview before considering putting them forward for appointment to the Board.

Organisational structure

On the 11th November 2021, the Charity became a Charitable Incorporated Organisation (CIO) and now governed by a new "Foundation" model Constitution whereby the only voting members are the Charity's Trustees.

The Charity is strategically managed by eight trustees who meet as a Board a minimum of quarterly and are supported by the Chief Executive Officer, together with other staff as appropriate to the subjects being discussed at the meeting. The Trustees continue to bring a diverse range of professional skills and experience to CRASAC. Their experience includes child protection, social care, youth services, mental health, management consultancy, clinical psychology, expertise by experience, accountancy, equalities, and fundraising.

The most senior officer of the Charity, the Chief Executive Officer Natalie Thompson, who is supported on the Senior Management Team by Deputy Chief Executive Officer, Jenni Muskett and Chief Operating Officer, Alev Taylor.

The services we provide are:

- Counselling
- Pre-Therapy and Post Service Support
- Crisis and advocacy support with specialist Independent Sexual Violence advisors (ISVA's)
- Outreach and Community Based Support
- External Training provision

We are extremely grateful to all staff and volunteers for their energy, time, commitment and dedication, and their resilience and support throughout the years of. Without their support CRASAC could not deliver the support to victims/survivors of sexual violence that we currently provide.

CRASAC is an accredited member of the BACP (British Association for Counselling and Psychotherapy) and adheres to and is guided by BACP approved Guidelines and Ethics. In addition CRASAC successfully achieved the Rape Crisis England and Wales National Service Standards, for which we are externally accredited.

COVENTRY RAPE AND SEXUAL ABUSE CENTRE

REPORT OF THE TRUSTEES for the year ended 31 March 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Induction and training of new trustees

There is an induction checklist containing key documents which are issues to all new trustees. All new trustees are given an induction coordinated by the Chief Executive Officer and provided with appropriate documentation about the legal role of a trustee alongside organisational policies and other recommended documents that are relevant to their role.

Risk management

The Trustees have a duty to identify and review the risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurances against fraud and error.

The Senior Management Team undertake regular reviews of the operational and strategic risk register, and a strategic risk register is reported to the Board on a regular basis.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1115052

Registered office

PO Box 2464
Coventry
West Midlands
CV1 1ZA

Trustees

R Hinde
A Drury
M Stephenson
J Sullivan
M Hawkins
E Russell (resigned 13.9.22)
E Esangbedo
R Williamson (appointed 9.5.22)
H Creighton (appointed 7.11.22)

Auditors

Luckmans Duckett Parker Limited
Chartered Accountants
Statutory Auditors
1110 Elliott Court
Herald Avenue
Coventry Business Park
Coventry
West Midlands
CV5 6UB

Bankers

HSBC
Cathedral Lanes
5/6 High Street
Coventry
CV1 5RE

COVENTRY RAPE AND SEXUAL ABUSE CENTRE

REPORT OF THE TRUSTEES for the year ended 31 March 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Coventry Building Society
Oakfield House
Binley Business Park
Binley
Coventry
CV3 2TQ

Key Management Personnel

N Thompson (Chief Executive Officer)
J Muskett
A Taylor

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 & Wales 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

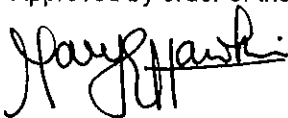
The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charity's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

The trustees are responsible for the maintenance of and integrity of the charity and financial information included on the charity's website.

Approved by order of the board of trustees on 11 Sept 2023 and signed on its behalf by:



M Hawkins - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF COVENTRY RAPE AND SEXUAL ABUSE CENTRE

Opinion

We have audited the financial statements of Coventry Rape And Sexual Abuse Centre (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, including its income and expenditure, 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
- the charity has not kept adequate accounting records; 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
COVENTRY RAPE AND SEXUAL ABUSE CENTRE**

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the 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.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF COVENTRY RAPE AND SEXUAL ABUSE CENTRE

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:

Enquiring of management and employees, including obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:-

- Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance.
- Detecting and responding to the risks of fraud and whether they were aware of any actual, suspected, or alleged fraud and.
- The internal controls established to mitigate risk relating to fraud or non-compliance with laws and regulations.

We identified areas of law and regulation that could reasonably be expected to have a material effect on the financial statements from our general commercial and sector experience, discussions with management (as required by auditing standards) and discussed with management the policies and procedures regarding compliance with laws and regulations.

All identified laws and regulations were communicated throughout the audit team, and they remained alert to any indications of non-compliance throughout the audit.

The most significant considerations for the charity were as follows:-

- The Charity is subject to laws and regulations that affect the financial statements which include financial reporting legislation, taxation legislation and the Charities Act. We assessed the extent of compliance with these laws and regulations as part of our audit procedures concerning items recorded in the financial statements.
- The charity is also subject to other operational laws and regulations where the consequences of non-compliance could have material effect on the amounts or disclosures in the financial statements through imposing fines or withdrawal of funding contracts. Areas where this would have an effect include health and safety, Bribery Act 2010, employment law, data protections and child protection legislation (DBS checks for staff and volunteers).

Auditing standards limit the audit procedures to identifying non-compliance of these laws and regulations to enquiry of management and inspection of regulatory and legal correspondence, if there is any. Therefore, if a breach of operational regulations is not disclosed to us or evident from relevant correspondence, and audit will not detect the breach.

To identify risk of material misstatement due to fraud, we carried out discussions amongst the audit team to assess areas where and how fraud might occur in the financial statements and any potential indicators. The following areas were identified :-

- Management override of controls through the posting of inappropriate accounting entries or journals
- We do not believe there is a fraud risk relating the revenue recognition as the revenue is straightforward, with limited opportunity for manipulation.

We did not identify any additional fraud risks.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
COVENTRY RAPE AND SEXUAL ABUSE CENTRE**

We tested the appropriateness of accounting journals and other adjustments made in the accounts preparation based on a risk criteria.

Owing to the inherent limitation of the audit, there is an unavoidable risk that we may not have detected some material misstatements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulation is from the events and transaction reflected in the financial statement, the less likely in the inherently limited procedure required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of fraud, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. Our audit procedures are designed to detect material misstatement. We are not responsible for preventing non-compliance or fraud and cannot be expected to detect non-compliance with all laws and regulations.

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.

Luckmans Duckett Parker Ltd

for and on behalf of Luckmans Duckett Parker Limited
Chartered Accountants
Statutory Auditors
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
1110 Elliott Court
Herald Avenue
Coventry Business Park
Coventry
West Midlands
CV5 6UB

Date: 9th October 2017

COVENTRY RAPE AND SEXUAL ABUSE CENTRE

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
for the year ended 31 March 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	30,689	10,159	40,848	50,732
Charitable activities	4				
Provision of services		290,998	684,289	975,287	996,170
Investment income	3	3,649	1	3,650	378
Other income		<u>7,664</u>	<u>-</u>	<u>7,664</u>	<u>15,101</u>
Total		<u>333,000</u>	<u>694,449</u>	<u>1,027,449</u>	<u>1,062,381</u>
EXPENDITURE ON					
Charitable activities	5				
Provision of services		<u>369,189</u>	<u>755,003</u>	<u>1,124,192</u>	<u>1,011,771</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	15	(36,189)	(60,554)	(96,743)	50,610
		<u>(3,612)</u>	<u>3,612</u>	<u>-</u>	<u>-</u>
Net movement in funds		(39,801)	(56,942)	(96,743)	50,610
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>637,835</u>	<u>63,964</u>	<u>701,799</u>	<u>651,189</u>
TOTAL FUNDS CARRIED FORWARD		<u>598,034</u>	<u>7,022</u>	<u>605,056</u>	<u>701,799</u>

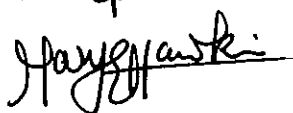
The notes form part of these financial statements

COVENTRY RAPE AND SEXUAL ABUSE CENTRE

BALANCE SHEET 31 March 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
CURRENT ASSETS					
Debtors	12	90,478	-	90,478	161,661
Cash at bank and in hand		<u>571,060</u>	<u>7,022</u>	<u>578,082</u>	<u>582,616</u>
		661,538	7,022	668,560	744,277
CREDITORS					
Amounts falling due within one year	13	(63,504)	-	(63,504)	(42,478)
		<u>592,996</u>	<u>7,022</u>	<u>605,056</u>	<u>701,799</u>
NET CURRENT ASSETS					
		<u>592,996</u>	<u>7,022</u>	<u>605,056</u>	<u>701,799</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		598,034	7,022	605,056	701,799
NET ASSETS					
		<u>592,996</u>	<u>7,022</u>	<u>605,056</u>	<u>701,799</u>
FUNDS	15				
Unrestricted funds				598,034	637,835
Restricted funds				<u>7,022</u>	<u>63,964</u>
TOTAL FUNDS				<u>605,056</u>	<u>701,799</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 11 Sept 2023 and were signed on its behalf by:



M Hawkins - Trustee

COVENTRY RAPE AND SEXUAL ABUSE CENTRE

CASH FLOW STATEMENT
for the year ended 31 March 2023

	Notes	2023 £	2022 £
Cash flows from operating activities			
Cash generated from operations	1	<u>(8,184)</u>	<u>(39,171)</u>
Net cash used in operating activities		<u>(8,184)</u>	<u>(39,171)</u>
Cash flows from investing activities			
Interest received		<u>3,650</u>	<u>378</u>
Net cash provided by investing activities		<u>3,650</u>	<u>378</u>
Change in cash and cash equivalents in the reporting period		(4,534)	(38,793)
Cash and cash equivalents at the beginning of the reporting period		<u>582,616</u>	<u>621,409</u>
Cash and cash equivalents at the end of the reporting period		<u>578,082</u>	<u>582,616</u>

The notes form part of these financial statements

COVENTRY RAPE AND SEXUAL ABUSE CENTRE

**NOTES TO THE CASH FLOW STATEMENT
for the year ended 31 March 2023**

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

	2023	2022
	£	£
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(96,743)	50,610
Adjustments for:		
Interest received	(3,650)	(378)
Decrease/(Increase) in debtors	71,183	(87,823)
Increase/(decrease) in creditors	<u>21,026</u>	<u>(1,580)</u>
Net cash used in operations	<u>(8,184)</u>	<u>(39,171)</u>

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	<u>582,616</u>	<u>(4,534)</u>	<u>578,082</u>
	<u>582,616</u>	<u>(4,534)</u>	<u>578,082</u>
Total	<u>582,616</u>	<u>(4,534)</u>	<u>578,082</u>

The notes form part of these financial statements

COVENTRY RAPE AND SEXUAL ABUSE CENTRE

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2023

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)', and Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. The financial statements have been prepared under the historical cost convention.

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.

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.

Allocation and apportionment of costs

Where costs are incurred that relate to several funds, the costs are apportioned on the basis of the expected usage between the funds involved.

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	- 20% on cost
Fixtures and fittings	- 25% on cost
Computer equipment	- 33% on cost

From 1st April 2014, the Trustees have agreed that assets with a cost of less than £5,000 will not be capitalised but will be allocated to Funds as they are purchased.

Taxation

The charity is exempt from corporation 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.

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.

COVENTRY RAPE AND SEXUAL ABUSE CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 March 2023

1. ACCOUNTING POLICIES - continued

Grants receivable and basis of deferral of incoming resources

Grants receivable are recognised when there is an entitlement to request the funds to be paid to the charity, unless the funds relate specifically to certain time periods in which case the income from grants may be deferred and recognised in the appropriate time period.

Termination Payments

Termination payments are contractual payments which are made to an employee if a service or project comes to a end and the charity has to make them redundant. The payments are only made in the event that staff cannot be redeployed to other projects or services within the charity.

Basic financial instruments

Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	<u>40,848</u>	<u>50,732</u>

3. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	<u>3,650</u>	<u>378</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2023	2022
		£	£
Service level agreements	Provision of services	43,748	74,573
Grants	Provision of services	<u>931,539</u>	<u>921,597</u>
		<u>975,287</u>	<u>996,170</u>

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

	2023	2022
	£	£
Coventry City Council	195,000	325,000
Ministry of Justice	270,441	257,407
West Midlands Police & Crime Commissioner	<u>237,373</u>	<u>206,086</u>
	<u>702,814</u>	<u>788,493</u>

COVENTRY RAPE AND SEXUAL ABUSE CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 March 2023

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
Provision of services	<u>1,082,948</u>	<u>41,244</u>	<u>1,124,192</u>

6. SUPPORT COSTS

	Other £	Governance costs £	Totals £
Provision of services	<u>37,254</u>	<u>3,990</u>	<u>41,244</u>

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2023 £	2022 £
Auditors' remuneration	<u>3,990</u>	<u>3,703</u>

8. 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

	2023 £	2022 £
Trustees' expenses	<u>-</u>	<u>52</u>

9. STAFF COSTS

	2023 £	2022 £
Wages and salaries	854,899	747,622
Social security costs	74,887	53,610
Other pension costs	<u>24,615</u>	<u>21,306</u>
	<u>954,401</u>	<u>822,538</u>

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

	2023	2022
Counsellors, Crisis Support workers	34	32
Management	<u>3</u>	<u>3</u>
	<u>37</u>	<u>35</u>

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

Total Trustee and key management personnel remuneration benefits totalled £156,952 (2022: £159,803).

COVENTRY RAPE AND SEXUAL ABUSE CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 March 2023

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	49,732	1,000	50,732
Charitable activities			
Provision of services	276,072	720,098	996,170
Investment income	377	1	378
Other Income	<u>15,101</u>	<u>-</u>	<u>15,101</u>
Total	<u>341,282</u>	<u>721,099</u>	<u>1,062,381</u>
EXPENDITURE ON			
Charitable activities			
Provision of services	<u>339,074</u>	<u>672,697</u>	<u>1,011,771</u>
NET INCOME	2,208	48,402	50,610
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>635,626</u>	<u>15,563</u>	<u>651,189</u>
TOTAL FUNDS CARRIED FORWARD	<u>637,834</u>	<u>63,965</u>	<u>701,799</u>

11. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 April 2022 and 31 March 2023	<u>11,192</u>	<u>16,087</u>	<u>50,007</u>	<u>77,286</u>
DEPRECIATION				
At 1 April 2022 and 31 March 2023	<u>11,192</u>	<u>16,087</u>	<u>50,007</u>	<u>77,286</u>
NET BOOK VALUE				
At 31 March 2023	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2022	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

COVENTRY RAPE AND SEXUAL ABUSE CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 March 2023

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade debtors	<u>90,478</u>	<u>161,661</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	16,066	13,832
Social security and other taxes	17,560	16,501
Other creditors	5,453	5,823
Deferred income	<u>24,425</u>	<u>6,322</u>
	<u>63,504</u>	<u>42,478</u>

Deferred Income

	2023	2022
	£	£
Deferred income at 1st April 2022	6,322	9,361
Released from previous years	(6,322)	(9,361)
Income deferred in the year	<u>24,425</u>	<u>6,322</u>
	<u>24,425</u>	<u>6,322</u>

Deferred income relates to grant income deferred to future periods as the income received relates specifically to the 2023/24 accounting period.

14. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2023	2022
	£	£
Within one year	7,500	-
Between one and five years	<u>5,625</u>	<u>-</u>
	<u>13,125</u>	<u>-</u>

COVENTRY RAPE AND SEXUAL ABUSE CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 March 2023

15. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	551,906	(15,560)	(3,612)	532,734
IT Infrastructure Fund	20,000	(1,500)	-	18,500
Redecoration Fund	3,970	(370)	-	3,600
Sustainability and Development Fund	42,559	(7,759)	-	34,800
Building Fund	19,400	(11,000)	-	8,400
	637,835	(36,189)	(3,612)	598,034
Restricted funds				
The National Lottery Community Fund	4,365	(7,977)	3,612	-
Other restricted funds	175	6,444	-	6,619
City Council Containment Outbreak Fund	59,424	(59,424)	-	-
Innovation Fund	-	403	-	403
	63,964	(60,554)	3,612	7,022
TOTAL FUNDS	701,799	(96,743)	-	605,056

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	330,000	(345,560)	(15,560)
IT Infrastructure Fund	-	(1,500)	(1,500)
Redecoration Fund	3,000	(3,370)	(370)
Sustainability and Development Fund	-	(7,759)	(7,759)
Building Fund	-	(11,000)	(11,000)
	333,000	(369,189)	(36,189)
Restricted funds			
Children In Need Fund	40,437	(40,437)	-
Ministry of Justice Rape Support Fund	248,475	(248,475)	-
Victim's Fund	100,805	(100,805)	-
Male Fund	21,966	(21,966)	-
The National Lottery Community Fund	96,132	(104,109)	(7,977)
Other restricted funds	36,173	(29,729)	6,444
PCC ISVA, Sexual Violence and Abuse Services	94,862	(94,862)	-
City Council Containment Outbreak Fund	-	(59,424)	(59,424)
PCC Sexual Violence/Domestic Violence	41,706	(41,706)	-
Innovation Fund	8,522	(8,119)	403
Social Prescribing	5,371	(5,371)	-
	694,449	(755,003)	(60,554)
TOTAL FUNDS	1,027,449	(1,124,192)	(96,743)

COVENTRY RAPE AND SEXUAL ABUSE CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 March 2023

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	514,232	7,669	30,005	551,906
Redundancy Fund	34,005	-	(34,005)	-
IT Infrastructure Fund	20,000	-	-	20,000
Redecoration Fund	5,000	(5,030)	4,000	3,970
Sustainability and Development Fund	42,389	170	-	42,559
Building Fund	20,000	(600)	-	19,400
	635,626	2,209	-	637,835
Restricted funds				
The National Lottery Community Fund	7,912	(3,547)	-	4,365
Other restricted funds	7,651	(7,476)	-	175
City Council Containment Outbreak Fund	-	59,424	-	59,424
	15,563	48,401	-	63,964
TOTAL FUNDS	<u>651,189</u>	<u>50,610</u>	<u>-</u>	<u>701,799</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	340,933	(333,264)	7,669
Redecoration Fund	-	(5,030)	(5,030)
Sustainability and Development Fund	350	(180)	170
Building Fund	-	(600)	(600)
	341,283	(339,074)	2,209
Restricted funds			
Ministry of Justice Rape Support Fund	227,697	(227,697)	-
Victim's Fund	206,086	(206,086)	-
The National Lottery Community Fund	55,845	(59,392)	(3,547)
Other restricted funds	73,260	(80,736)	(7,476)
City Council Containment Outbreak Fund	130,000	(70,576)	59,424
Expressions of Interest Independent Sexual Violence Adviser	28,210	(28,210)	-
	721,098	(672,697)	48,401
TOTAL FUNDS	<u>1,062,381</u>	<u>(1,011,771)</u>	<u>50,610</u>

COVENTRY RAPE AND SEXUAL ABUSE CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 March 2023

15. MOVEMENT IN FUNDS - continued

IT Infrastructure fund has been set aside for the further development of the database and upgrade of necessary hardware.

Redecoration fund has been set aside to improve areas of the accommodation that are no longer fit for purpose.

Building Fund is to allow us to set aside funds for one-off costs associated with a move in the coming few years.

Sustainability and Development fund is to enable the charity to develop income streams, including external training and connections that will enhance the sustainability of the charity.

Ministry of Justice Rape Support Fund has been provided to enable the charity to provide individual therapy to survivors, including the Male Support Fund and practical, emotional, and advocacy support to victims through the Criminal Justice System via the ISVA service.

Victim's Fund has been provided to enable the charity to provide a referral service and individual therapy for survivors. This fund includes the Child Sexual Abuse Fund.

The PCC ISVA Fund was provided to enable the charity to practical, emotional, and advocacy support to victims through the Criminal Justice System via the ISVA service.

The PCC SV Fund was provided to the charity towards additional individual therapy to survivors via the Counselling service.

The National Lottery Community Fund has been provided to enable the charity to deliver prevention work to young people and provide age-appropriate support, pre-therapy group work, to provide counselling support to women and girls and increase our community engagement through comms.

City Council Containment Outbreak has been provided to enable the charity to deliver additional temporary counselling support to reduce the increased waiting list.

Other restricted funds include a number of smaller grants for specific projects.

16. RELATED PARTY DISCLOSURES

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

Accounts

REGISTERED CHARITY NUMBER: 1115052

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022
FOR
COVENTRY RAPE AND SEXUAL ABUSE CENTRE**

Luckmans Duckett Parker Limited
Chartered Accountants
Statutory Auditors
1110 Elliott Court
Herald Avenue
Coventry Business Park
Coventry
West Midlands
CV5 6UB

COVENTRY RAPE AND SEXUAL ABUSE CENTRE

**CONTENTS OF THE FINANCIAL STATEMENTS
for the year ended 31 March 2022**

	Page
Report of the Trustees	1 to 8
Report of the Independent Auditors	9 to 12
Statement of Financial Activities	13
Balance Sheet	14 to 15
Cash Flow Statement	16
Notes to the Cash Flow Statement	17
Notes to the Financial Statements	18 to 26

COVENTRY RAPE AND SEXUAL ABUSE CENTRE

REPORT OF THE TRUSTEES for the year ended 31 March 2022

The Trustees of the Charity 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

CRASAC provides high quality, professional, responsive specialist services to anyone affected by sexual violence and abuse at any time in their life, within the geographical areas of Coventry.

Main Purpose

To improve the lives of people in Coventry who have been affected by rape and sexual abuse, enabling them to survive and thrive in life

The key objects are:

- a) To offer face to face counselling, support and advocacy to those affected by sexual abuse and rape;
- b) To support and advise those affected by sexual abuse and rape by providing a telephone helpline;
- c) To advance the education of the general public in all areas relating to sexual abuse using the medium of workshops, seminars, group activities; and
- d) To promote education, research and raise awareness on the subject of rape and sexual abuse; its effects whether physical, medical, psychological or social.

COVENTRY RAPE AND SEXUAL ABUSE CENTRE

REPORT OF THE TRUSTEES for the year ended 31 March 2022

OBJECTIVES AND ACTIVITIES

Significant activities and achievements and performance Demand and Service Growth

2021/22 Has proved to be another very busy year demonstrating an overwhelming need for our specialist support services

In 2021/22

- CRASAC engaged with 2,277 people
- 1,007 unique individuals were referred for services
- Counselling service received 843 referrals (20% increase from last year) and provided 3,164 (20% increase from last year) sessions for 302 people, the waiting list had also grown 18% with nearly 500 people now waiting for counselling
- 128 clients received emotional support whilst on the waiting list
- ISVA service received 351 referrals and provided support for 597 people, the teams caseload is 324 people with 97% engaging with the criminal justice service.
- The helpline was contacted by 3,914 contacts via telephone and email
- 170 year 10 & 11 pupils, and teachers attended workshops on Sexual Violence
- Outreach team attended 82 community events
- 160 people visited our 40th Anniversary Survivors' Art exhibition
- 60 people attended training

Developments and Initiatives

- The difficult decision to close the helpline was made following an internal service analysis; and in-part due to the new national helpline being launched and funded by the Ministry of Justice in July 2022. The contact number remains and has been rebranded into our 'Information Line' where we continue to provide advice and support for people wanting to access services.
- The annual client survey also prompted a review of our 'Pre-Therapy' offer. This feedback, together with the significant increase in people on the counselling waiting list, has led to the development of a new Pre-Therapy model involving workshops and additional support and information for those on the waiting list.
- We successfully recruited to a new role of Outreach Manager. Outreach suffered during lockdown and this is an area we are actively developing. This role increases our capacity to engage with people who find services harder to reach.
- Staff at CRASAC continue to engage at all levels with key stakeholders, including Police, Local Authorities, Public Health, Safeguarding boards, Crown Prosecution Service (CPS), Office of the Police & Crime Commissioner (OPCC), Sexual Assault Referral Centres (SARC), and many other specialist agencies and charities, on a local, regional and national level.
- The ISVA team have been active in supporting Police and CPS following the End-to End Rape review and have engaged in several consultations. Managers have also been involved in the work surrounding Operation SOTERIA (an initiative set up following the End-to-End Rape review).

COVENTRY RAPE AND SEXUAL ABUSE CENTRE

REPORT OF THE TRUSTEES for the year ended 31 March 2022

OBJECTIVES AND ACTIVITIES

Public benefit

The Trustees have had due regard to guidance published by the Charities Commission on Public Benefit. This is ensured by:

- Providing support and advocacy to victims and survivors of sexual violence and abuse, for children, women, and men;
- By recognising that a number of victims suffer a range of disabilities including mental and emotional wellbeing, physical and/or learning difficulties;
- Providing outreach services to promote prevention, awareness raising and support;
- Providing training to others on sexual exploitation awareness;
- Assisting in the research projects of other organisations; and
- Working with partners and campaigning for the voice of survivors to be heard.

COVENTRY RAPE AND SEXUAL ABUSE CENTRE

REPORT OF THE TRUSTEES for the year ended 31 March 2022

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Outcomes and Impact

CRASAC saves lives. We help people to process their abuse (or the abuse of loved ones), and to cope and recover.

We use outcome tools to monitor the benefits and changes before and after intervention, which demonstrate some of the initial outcomes of the services. We also know anecdotally, from people who get in touch years after support has ended, that the ripple effect of the support has a wider, lasting impact on their family, children, friends, communities and wider society.

Counselling Outcomes

The list below shows the percentage of counselling clients (those discharged from service with completed questionnaires) who reported improvement in each domain at the end of service:

How confident I feel	84.1%
Ability to get across what happened	81.5%
Ability to cope	80.2%
Ability to sleep	77.6%
I know how I feel	75.6%
How well I take care of myself	74.4%
How I feel I fit in	73.7%
Ability to make a decision	69.5%
How easy I find it to make friends	69.2%
Confidence in asking for help	68.5%
I feel I have a say in what happens to me	65.3%
Ability to cope without hurting myself	63.0%
I feel I have people around who I can trust	61.0%
Understanding of when I am in danger	60.1%
Understanding of where to get help	59.4%
I know what my rights are	58.1%

ISVA Outcomes

The list below shows the percentage of ISVA clients (those discharged from service with completed questionnaires) who reported improvement in each domain at the end of service:

I am aware of other services	93.6%
I am aware of my rights	93.3%
I feel confident that I can cope	92.3%
I feel supported	89.9%
I feel confident	89.2%
I feel in control	87.2%
I feel safe	80.5%
How well I am taking care of myself	80.5%

COVENTRY RAPE AND SEXUAL ABUSE CENTRE

REPORT OF THE TRUSTEES for the year ended 31 March 2022

FINANCIAL REVIEW

Reserves policy

CRASAC Board has developed its reserves policy after reviewing the guidance provided by the Charities Commission in their 'Charities and Reserves' document. This policy was reviewed and agreed by the Board at their meeting on 8th August 2022.

Current Policy

The trustees have set a reserves policy which requires a target level of general reserves of £602,800. This target is equivalent to:

- Six months of forecast expenditure (£552,800) given the potential risk of many funding streams ceasing simultaneously, allowing for a short window to develop or receive the outcome of new funding bids, and manage the handover of clients to other organisations, in an appropriate manner and,

- A sum of £50,000 to cover all other financial risks, after taking account of the processes and procedures to mitigate those risks.

The Trustees have set aside funds within four designated reserves, to cover key strategic risks and key infrastructure costs. Some of the funds that were set aside in 2021/2022 have now been spent. The reasons behind the designated funds are as follows:

- Redundancy fund (£0) - This fund has now been fully released into the general reserves.

- IT Infrastructure Fund (£20,000) - the purpose of this fund is to allow us to replace IT equipment that has reached its lifespan to enable us, as well as continue to develop our database to provide a flexible and responsive service.

- Redecoration Fund (£4,000) - has been set aside to improve areas of the building we use that are not currently fit for purpose, and refresh tired looking spaces

- Sustainability and Development fund (£42,400) - The aim of this fund is to enable the charity to develop income streams, including external training and connections that will enhance the sustainability of the charity.

- Building Fund (£19,400) - there is a risk that the current property becomes unsuitable or unavailable. The aim of this fund is to allow us to prepare for any costs associated with a move, including third party advice.

On the basis of the unrestricted Funds as at 31 March 2021, as set out below, there is a shortfall in target reserves and CRASAC will seek to increase the level over the next 12 months by careful management of expenditure and short-term opportunities for efficiency savings.

	£'000	£'000
Total unrestricted funds		637.8
Less designated funds		
IT Infrastructure	20	
Redecoration	4	
Sustainability & Development	42.5	
Building Fund	19.4	
Total Designated Funds		85.9
General Reserves		551.9
Deficit from target reserves of £602,800		(50.9)

This is below a reasonable level of free reserves and CRASAC will be seeking to increase the level over the next 12 months by careful management of expenditure and short-term opportunities for efficiency savings.

COVENTRY RAPE AND SEXUAL ABUSE CENTRE

REPORT OF THE TRUSTEES for the year ended 31 March 2022

FUTURE PLANS

CRASAC is very grateful to all our funders who have enabled us to maintain and enhance our services and provide contact and support with thousands of clients. A significant amount of our funding continues to be for a relatively short period of between one and three years. This can make future planning for sustainability difficult in a challenging economic climate. Covid-19 significantly disrupted plans and we continue to seek ways to adapt to the situation.

Current forecasts show that we have only £870,437 of confirmed income for 2022-2023, leaving a shortfall of £235,195. This is not a dissimilar position to one we have faced in previous years, so during 2022-2023 we will be making further bids for funding to ensure that we can continue to provide our services.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Coventry Rape and Sexual Abuse Centre, commonly known as CRASAC, is controlled by its governing document, known as a Constitution. CRASAC changed its legal structure from a Charitable Company to a Charitable Incorporated Organisation (CIO) and remains a registered charity.

Recruitment and appointment of new trustees

When individuals volunteer or are identified as having skill sets that would enhance the Board as a Trustee, they are initially interviewed by the Chief Executive Officer, Natalie Thompson, who will then discuss the application with the Chair of the Board who will conduct a second interview before considering putting them forward for appointment to the Board.

Organisational structure

On the 11th November 2021, the Charity became a Charitable Incorporated Organisation (CIO) and now governed by a new "Foundation" model Constitution whereby the only voting members are the Charity's Trustees.

The Charity is strategically managed by eight trustees who meet as a Board a minimum of quarterly and are supported by the Chief Executive Officer, together with other staff as appropriate to the subjects being discussed at the meeting. The Trustees continue to bring a diverse range of professional skills and experience to CRASAC. Their experience includes child protection, social care, youth services, mental health, management consultancy, clinical psychology, expertise by experience, accountancy, equalities, and fundraising.

The most senior officer of the Charity, the Chief Executive Officer Natalie Thompson, who is supported on the Senior Management Team by Deputy Chief Executive Officer, Jenni Muskett and Chief Operating Officer, Alev Taylor.

The services we provide are:

- Counselling
- Pre-Therapy Support
- Crisis and advocacy support with specialist Independent Sexual Violence advisors (ISVA's)
- Outreach and Community Based Support
- Information Line
- External Training provision

We are extremely grateful to all staff and volunteers for their energy, time, commitment and dedication, and their resilience and support throughout the year of Covid. Without their support CRASAC could not deliver the support to victims/survivors of sexual violence that we currently provide.

CRASAC is an accredited member of the BACP (British Association for Counselling and Psychotherapy) and adheres to and is guided by BACP approved Guidelines and Ethics. In addition CRASAC has successfully achieved the Rape Crisis England and Wales National Service Standards, for which we are externally accredited.

COVENTRY RAPE AND SEXUAL ABUSE CENTRE

REPORT OF THE TRUSTEES for the year ended 31 March 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Induction and training of new trustees

There is an induction checklist containing key documents which are issued to all new trustees. All new trustees are given an induction coordinated by the Chief Executive Officer and provided with appropriate documentation about the legal role of a trustee alongside organisational policies and other recommended documents that are relevant to their role.

Risk management

The Trustees have a duty to identify and review the risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurances against fraud and error.

The Senior Management Team undertake regular reviews of the operational and strategic risk register, and a strategic risk register is reported to the Board on a regular basis.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1115052

Registered office
PO Box 2464
Coventry
West Midlands
CV1 1ZA

Trustees
R Hinde
A Drury
M Stephenson
J Sullivan
M Hawkins
E Russell
N Johal (resigned 16.11.21)
E Esangbedo
R Williamson (appointed 9.5.22)

Auditors
Luckmans Duckett Parker Limited
Chartered Accountants
Statutory Auditors
1110 Elliott Court
Herald Avenue
Coventry Business Park
Coventry
West Midlands
CV5 6UB

Bankers
HSBC
Cathedral Lanes
5/6 High Street
Coventry
CV1 5RE

COVENTRY RAPE AND SEXUAL ABUSE CENTRE

REPORT OF THE TRUSTEES
for the year ended 31 March 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Coventry Building Society
Oakfield House
Binley Business Park
Binley
Coventry
CV3 2TQ

Key Management Personnel

N Thompson (Chief Executive Officer)
J Muskett
A Taylor

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 & Wales 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

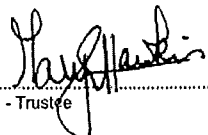
The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

The trustees are responsible for the maintenance of and integrity of the charity and financial information included on the charity's website.

Approved by order of the board of trustees on 8 August 2022 and signed on its behalf by:


.....
M Hawkins - Trustee

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
COVENTRY RAPE AND SEXUAL ABUSE CENTRE**

Opinion

We have audited the financial statements of Coventry Rape And Sexual Abuse Centre (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, including its income and expenditure, 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
- the charity has not kept adequate accounting records; 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
COVENTRY RAPE AND SEXUAL ABUSE CENTRE**

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the 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.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
COVENTRY RAPE AND SEXUAL ABUSE CENTRE
LTD**

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.

Enquiring of management and employees, including obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:

- Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance.
- Detecting and responding to the risks of fraud and whether they were aware of any actual, suspected, or alleged fraud and.
- The internal controls established to mitigate risk relating to fraud or non-compliance with laws and regulations.

We identified areas of law and regulation that could reasonably be expected to have a material effect on the financial statements from our general commercial and sector experience, discussions with management (as required by auditing standards) and discussed with management the policies and procedures regarding compliance with laws and regulations.

All identified laws and regulations were communicated throughout the audit team, and they remained alert to any indications of non-compliance throughout the audit.

The most significant considerations for the charitable company were as follows:

- The Charity is subject to laws and regulations that affect the financial statements which include financial reporting legislation, taxation legislation and the Charities Act. We assessed the extent of compliance with these laws and regulations as part of our audit procedures concerning items recorded in the financial statements.
- The charity is also subject to other operational laws and regulations where the consequences of non-compliance could have material effect on the amounts or disclosures in the financial statements through imposing fines or withdrawal of funding contracts. Areas where this would have an effect include health and safety, Bribery Act 2010, employment law, data protections and child protection legislation (DBS checks for staff and volunteers).

Auditing standards limit the audit procedures to identifying non-compliance of these laws and regulations to enquiry of management and inspection of regulatory and legal correspondence, if there is any. Therefore, if a breach of operational regulations is not disclosed to us or evident from relevant correspondence, and audit will not detect the breach.

To identify risk of material misstatement due to fraud, we carried out discussions amongst the audit team to assess areas where and how fraud might occur in the financial statements and any potential indicators. The following areas were identified:

- Management override of controls through the posting of inappropriate accounting entries or journals
- We do not believe there is a fraud risk relating the revenue recognition as the revenue is straightforward, with limited opportunity for manipulation.

We did not identify any additional fraud risks.

We tested the appropriateness of accounting journals and other adjustments made in the accounts' preparation based on a risk criteria.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
COVENTRY RAPE AND SEXUAL ABUSE CENTRE
LTD**

Owing to the inherent limitation of the audit, there is an unavoidable risk that we may not have detected some material misstatements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulation is from the events and transaction reflected in the financial statement, the less likely in the inherently limited procedure required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of fraud, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. Our audit procedures are designed to detect material misstatement. We are not responsible for preventing non-compliance or fraud and cannot be expected to detect non-compliance with all laws and regulations.

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 charitable company'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 charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Luckmans Duckett Parker Ltd

for and on behalf of Luckmans Duckett Parker Limited
Chartered Accountants
Statutory Auditors
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
1110 Elliott Court
Herald Avenue
Coventry Business Park
Coventry
West Midlands
CV5 6UB

Date: *2nd September 2022*

COVENTRY RAPE AND SEXUAL ABUSE CENTRE

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
for the year ended 31 March 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	49,732	1,000	50,732	61,540
Charitable activities	4				
Provision of services		276,072	720,098	996,170	1,077,717
Investment Income	3	377	1	378	533
Other Income		<u>15,101</u>	<u>-</u>	<u>15,101</u>	<u>2,110</u>
Total		341,282	721,099	1,062,381	1,141,900
EXPENDITURE ON					
Charitable activities	5				
Provision of services		<u>339,074</u>	<u>672,697</u>	<u>1,011,771</u>	<u>1,065,772</u>
NET INCOME		2,208	48,402	50,610	76,128
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>635,626</u>	<u>15,563</u>	<u>651,189</u>	<u>575,061</u>
TOTAL FUNDS CARRIED FORWARD		<u>637,834</u>	<u>63,965</u>	<u>701,799</u>	<u>651,189</u>

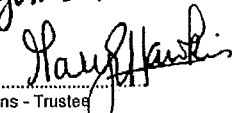
The notes form part of these financial statements

COVENTRY RAPE AND SEXUAL ABUSE CENTRE

BALANCE SHEET
31 March 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
CURRENT ASSETS					
Debtors	12	161,661	-	161,661	73,838
Cash at bank and in hand		<u>518,652</u>	<u>63,964</u>	<u>582,616</u>	<u>621,408</u>
		680,313	63,964	744,277	695,247
CREDITORS					
Amounts falling due within one year	13	(42,478)	-	(42,478)	(44,058)
		<u>637,835</u>	<u>63,964</u>	<u>701,799</u>	<u>651,189</u>
NET CURRENT ASSETS					
		<u>637,835</u>	<u>63,964</u>	<u>701,799</u>	<u>651,189</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>637,835</u>	<u>63,964</u>	<u>701,799</u>	<u>651,189</u>
NET ASSETS					
		<u>637,835</u>	<u>63,964</u>	<u>701,799</u>	<u>651,189</u>
FUNDS	14				
Unrestricted funds				637,835	635,626
Restricted funds				<u>63,964</u>	<u>15,563</u>
TOTAL FUNDS				<u>701,799</u>	<u>651,189</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 8 August 2022 and were signed on its behalf by:


M Hawkins - Trustee

The notes form part of these financial statements

COVENTRY RAPE AND SEXUAL ABUSE CENTRE

**CASH FLOW STATEMENT
for the year ended 31 March 2022**

Notes	2022 £	2021 £
Cash flows from operating activities		
Cash generated from operations 1	<u>(39,171)</u>	<u>48,583</u>
Net cash (used in)/provided by operating activities	<u>(39,171)</u>	<u>48,583</u>
 Cash flows from investing activities		
Interest received	<u>378</u>	<u>533</u>
Net cash provided by investing activities	<u>378</u>	<u>533</u>
 Change in cash and cash equivalents in the reporting period	 (38,793)	 49,116
Cash and cash equivalents at the beginning of the reporting period	<u>621,409</u>	<u>572,293</u>
 Cash and cash equivalents at the end of the reporting period	 <u>582,616</u>	 <u>621,409</u>

The notes form part of these financial statements

COVENTRY RAPE AND SEXUAL ABUSE CENTRE

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

	2022 £	2021 £
Net income for the reporting period (as per the Statement of Financial Activities)	50,610	76,128
Adjustments for:		
Depreciation charges	-	9,111
Interest received	(378)	(533)
(Increase)/decrease in debtors	(87,823)	25,049
Decrease in creditors	<u>(1,580)</u>	<u>(61,172)</u>
Net cash (used in)/provided by operations	<u>(39,171)</u>	<u>48,583</u>

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	<u>621,409</u>	<u>(38,793)</u>	<u>582,616</u>
	<u>621,409</u>	<u>(38,793)</u>	<u>582,616</u>
Total	<u>621,409</u>	<u>(38,793)</u>	<u>582,616</u>

The notes form part of these financial statements

COVENTRY RAPE AND SEXUAL ABUSE CENTRE

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

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.

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.

Allocation and apportionment of costs

Where costs are incurred that relate to several funds, the costs are apportioned on the basis of the expected usage between the funds involved.

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	- 20% on cost
Fixtures and fittings	- 25% on cost
Computer equipment	- 33% on cost

From 1st April 2014, the Trustees have agreed that assets with a cost of less than £5,000 will not be capitalised but will be allocated to Funds as they are purchased.

Taxation

The charity is exempt from corporation 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.

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.

COVENTRY RAPE AND SEXUAL ABUSE CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2022

1. ACCOUNTING POLICIES - continued

Grants receivable and basis of deferral of incoming resources

Grants receivable are recognised when there is an entitlement to request the funds to be paid to the charity, unless the funds relate specifically to certain time periods in which case the income from grants may be deferred and recognised in the appropriate time period.

Termination Payments

Termination payments are contractual payments which are made to an employee if a service or project comes to an end and the charity has to make them redundant. The payments are only made in the event that staff cannot be redeployed to other projects or services within the charity.

Basic financial instruments

Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2. DONATIONS AND LEGACIES

	2022	2021
	£	£
Donations	50,732	23,548
Grants	<u>-</u>	<u>37,992</u>
	<u>50,732</u>	<u>61,540</u>

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

	2022	2021
	£	£
Other grants	<u>-</u>	<u>37,992</u>

3. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	<u>378</u>	<u>533</u>

COVENTRY RAPE AND SEXUAL ABUSE CENTRE

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2022**

4. INCOME FROM CHARITABLE ACTIVITIES

		2022	2021
	Activity	£	£
Service level agreements	Provision of services	74,573	113,139
Grants	Provision of services	<u>921,597</u>	<u>964,578</u>
		<u>996,170</u>	<u>1,077,717</u>

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

	2022	2021
	£	£
Coventry City Council	325,000	195,000
Ministry of Justice	257,407	188,217
West Midlands Police & Crime Commissioner	<u>206,086</u>	<u>235,635</u>
	<u>788,493</u>	<u>618,852</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 6)	Totals
	£	£	£
Provision of services	<u>952,024</u>	<u>59,747</u>	<u>1,011,771</u>

6. SUPPORT COSTS

	Other	Governance costs	Totals
	£	£	£
Provision of services	<u>55,992</u>	<u>3,755</u>	<u>59,747</u>

7. NET INCOME/(EXPENDITURE)

Net Income/(expenditure) is stated after charging/(crediting):

	2022	2021
	£	£
Auditors' remuneration	3,703	3,540
Depreciation - owned assets	<u>-</u>	<u>9,112</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

	2022	2021
	£	£
Trustees' expenses	<u>52</u>	<u>18</u>

COVENTRY RAPE AND SEXUAL ABUSE CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2022

9. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	747,622	741,585
Social security costs	53,610	57,214
Other pension costs	21,306	20,161
	<u>822,538</u>	<u>818,960</u>

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

	2022	2021
	32	35
Counsellors, Crisis Support workers	3	3
Management	<u>35</u>	<u>38</u>

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

Total Trustee and key management personnel remuneration benefits totalled £159,803 (2021: £146,755).

Redundancy payments of £nil were paid in the year (2021: £1,167). These payments represent the statutory, contractual payment due to any employee if redundancy is necessary.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	61,540	-	61,540
Charitable activities			
Provision of services	347,104	730,613	1,077,717
Investment income	533	-	533
Other income	<u>2,110</u>	<u>-</u>	<u>2,110</u>
Total	411,287	730,613	1,141,900
EXPENDITURE ON			
Charitable activities			
Provision of services	<u>347,304</u>	<u>718,468</u>	<u>1,065,772</u>
NET INCOME	63,983	12,145	76,128
RECONCILIATION OF FUNDS			
Total funds brought forward	571,644	3,417	575,061
TOTAL FUNDS CARRIED FORWARD	<u>635,627</u>	<u>15,562</u>	<u>651,189</u>

COVENTRY RAPE AND SEXUAL ABUSE CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2022

11. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 April 2021 and 31 March 2022	<u>11,192</u>	<u>16,087</u>	<u>50,007</u>	<u>77,286</u>
DEPRECIATION				
At 1 April 2021 and 31 March 2022	<u>11,192</u>	<u>16,087</u>	<u>50,007</u>	<u>77,286</u>
NET BOOK VALUE				
At 31 March 2022	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2021	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade debtors	<u>161,661</u>	<u>73,838</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade creditors	13,832	12,079
Social security and other taxes	16,501	10,681
Other creditors	5,823	11,937
Accruals and deferred income	<u>6,322</u>	<u>9,361</u>
	<u>42,478</u>	<u>44,058</u>

Deferred income

	2022 £	2021 £
Deferred income at 1st April 2021	9,361	15,223
Released from previous years	(9,361)	(15,223)
Income deferred in the year	<u>6,322</u>	<u>9,361</u>
Deferred income at 31st March 2022	<u>6,322</u>	<u>9,361</u>

Deferred income relates to grant income deferred to future periods as the income received relates specifically to the 2022/23 accounting period.

COVENTRY RAPE AND SEXUAL ABUSE CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2022

14. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	514,232	7,669	30,005	551,906
Redundancy Fund	34,005	-	(34,005)	-
IT Infrastructure Fund	20,000	-	-	20,000
Redecoration Fund	5,000	(5,030)	4,000	3,970
Sustainability and Development Fund	42,389	170	-	42,559
Building Fund	<u>20,000</u>	<u>(600)</u>	<u>-</u>	<u>19,400</u>
	635,626	2,209	-	637,835
Restricted funds				
The National Lottery Community Fund	7,912	(3,547)	-	4,365
Other restricted funds	7,651	(7,476)	-	175
City Council Containment Outbreak Fund	<u>-</u>	<u>59,424</u>	<u>-</u>	<u>59,424</u>
	15,563	48,401	-	63,964
TOTAL FUNDS	<u>651,189</u>	<u>50,610</u>	<u>-</u>	<u>701,799</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	340,933	(333,264)	7,669
Redecoration Fund	-	(5,030)	(5,030)
Sustainability and Development Fund	350	(180)	170
Building Fund	<u>-</u>	<u>(600)</u>	<u>(600)</u>
	341,283	(339,074)	2,209
Restricted funds			
Ministry of Justice Rape Support Fund	227,697	(227,697)	-
Victim's Fund	206,086	(206,086)	-
The National Lottery Community Fund	55,845	(59,392)	(3,547)
Other restricted funds	73,260	(80,736)	(7,476)
City Council Containment Outbreak Fund	130,000	(70,576)	59,424
Expressions of Interest Independent Sexual Violence Adviser	<u>28,210</u>	<u>(28,210)</u>	<u>-</u>
	721,098	(672,697)	48,401
TOTAL FUNDS	<u>1,062,381</u>	<u>(1,011,771)</u>	<u>50,610</u>

COVENTRY RAPE AND SEXUAL ABUSE CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2022

14. 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	483,026	73,369	(42,163)	514,232
Redundancy Fund	35,173	(1,168)	-	34,005
IT Infrastructure Fund	5,460	(5,460)	20,000	20,000
Redecoration Fund	4,441	(1,400)	1,959	5,000
Communications Fund	3,974	(4,178)	204	-
Training development fund	9,570	2,819	(12,389)	-
Sustainability fund	30,000	-	(30,000)	-
Sustainability and Development Fund	-	-	42,389	42,389
Building Fund	-	-	20,000	20,000
	571,644	63,982	-	635,626
Restricted funds				
The National Lottery Community Fund	-	7,912	-	7,912
Other restricted funds	3,417	4,234	-	7,651
	3,417	12,146	-	15,563
TOTAL FUNDS	575,061	76,128	-	651,189

COVENTRY RAPE AND SEXUAL ABUSE CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 March 2022

14. 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	405,212	(331,843)	73,369
Redundancy Fund	-	(1,168)	(1,168)
IT Infrastructure Fund	-	(5,460)	(5,460)
Redecoration Fund	-	(1,400)	(1,400)
Communications Fund	-	(4,178)	(4,178)
Training development fund	6,074	(3,255)	2,819
	411,286	(347,304)	63,982
Restricted funds			
Children In Need Fund	37,377	(37,377)	-
Ministry of Justice Rape Support Fund	150,448	(150,448)	-
Victim's Fund	162,043	(162,043)	-
The National Lottery Community Fund	100,538	(92,626)	7,912
Lloyds Bank Foundation	24,713	(24,713)	-
Other restricted funds	65,683	(61,449)	4,234
PCC ISVA, Sexual Violence and Abuse Services	33,033	(33,033)	-
PCC COVID-19 Fund	40,559	(40,559)	-
National Lottery COVID-19	82,415	(82,415)	-
Ministry of Justice COVID-19 Fund	33,805	(33,805)	-
	730,614	(718,468)	12,146
TOTAL FUNDS	1,141,900	(1,065,772)	76,128

IT Infrastructure fund has been set aside for the further development of the database and upgrade of necessary hardware.

Redecoration fund has been set aside to improve areas of the accommodation that are no longer fit for purpose.

Building Fund is to allow us to set aside funds for one-off costs associated with a move in the coming few years.

Training Development Fund is designated to develop the external training that CRASAC has begun to deliver and to expand the service to develop it into a viable income strategy.

Sustainability and Development fund is to enable the charity to develop income streams, including external training and connections that will enhance the sustainability of the charity.

Ministry of Justice Rape Support Fund has been provided to enable the charity to provide individual therapy to survivors, including the Male Support Fund and practical, emotional, and advocacy support to victims through the Criminal Justice System via the ISVA service.

Victim's Fund has been provided to enable the charity to provide outreach work, group and individual therapy for survivors, including a contribution to the ISVA service. This year the Child Sexual Abuse Fund and the PCC ISVA Fund were absorbed into this fund.

The EOI ISVA Fund was provided to enable the charity to practical, emotional, and advocacy support to victims through the Criminal Justice System via the ISVA service.

COVENTRY RAPE AND SEXUAL ABUSE CENTRE

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2022**

14. MOVEMENT IN FUNDS - continued

The National Lottery Community Fund has been provided to enable the charity to deliver prevention work to young people and provide age appropriate support, to provide counselling support to women and girls and increase our community engagement through comms.

City Council Containment Outbreak has been provided to enable the charity to deliver additional temporary counselling support to reduce the increased waiting list.

Other restricted funds include a number of smaller grants for specific projects.

15. RELATED PARTY DISCLOSURES

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

Accounts

REGISTERED COMPANY NUMBER: 05208906 (England and Wales)
REGISTERED CHARITY NUMBER: 1115052

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021
FOR
COVENTRY RAPE AND SEXUAL ABUSE CENTRE
LTD**

Luckmans Duckett Parker Limited
Chartered Accountants
Statutory Auditors
1110 Elliott Court
Herald Avenue
Coventry Business Park
Coventry
West Midlands
CV5 6UB

**COVENTRY RAPE AND SEXUAL ABUSE CENTRE
LTD**

**CONTENTS OF THE FINANCIAL STATEMENTS
for the year ended 31 March 2021**

	Page
Report of the Trustees	1 to 9
Report of the Independent Auditors	10 to 13
Statement of Financial Activities	14
Balance Sheet	15
Cash Flow Statement	16
Notes to the Cash Flow Statement	17
Notes to the Financial Statements	18 to 27

**COVENTRY RAPE AND SEXUAL ABUSE CENTRE
LTD (REGISTERED NUMBER: 05208906)**

**REPORT OF THE TRUSTEES
for the year ended 31 March 2021**

The Trustees who are also Directors of the Charity for the purposes of the Companies Act 2006, present their report with the financial statements of the Charity for the year ended 31 March 2020. 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

CRASAC provides high quality, professional, responsive specialist services to anyone affected by sexual violence and abuse at any time in their life, within the geographical areas of Coventry.

Main Purpose

To enable those who have been silenced by rape, sexual abuse and exploitation to have a voice. To make a difference by delivering the best specialist support and prevention services.

The key objects are:

- a) To offer face to face counselling, support and advocacy to those affected by sexual abuse and rape;
- b) To support and advise those affected by sexual abuse and rape by providing a telephone helpline;
- c) To advance the education of the general public in all areas relating to sexual abuse using the medium of workshops, seminars, group activities; and
- d) To promote education, research and raise awareness on the subject of rape and sexual abuse; its effects whether physical, medical, psychological or social.

**COVENTRY RAPE AND SEXUAL ABUSE CENTRE
LTD (REGISTERED NUMBER: 05208906)**

**REPORT OF THE TRUSTEES
for the year ended 31 March 2021**

OBJECTIVES AND ACTIVITIES

Significant activities and achievements and performance

Demand and Service Growth

This is a milestone year for CRASAC as we celebrate our 40th Year. We estimate that we have supported around 76,000 people since we started.

In 2020/21

- CRASAC supported 2,235 people
- 889 unique individuals were referred for services
- Counselling service received 672 referrals and provided 2,841 sessions for 255 people
- ISVA service received 317 referrals and provided support to 561 people
- The helpline was contacted by 3900 incoming contacts and made 2658 outgoing calls

Developments and Initiatives

- We recruited a freelance Communications Officer to support with internal and external communications, primarily around our plans to celebrate our 40th anniversary. As a result, our social media activity has improved, press releases and media interviews have been given, which has led to the engagement and support of all three Coventry MPs and an increase in donations.
- Our new website was launched.
- Staff continue to work with a range of partners and have strengthened relationships with the Coventry Safeguarding Board and Public Health. The CEO chairs the local Sexual Assault and Abuse Strategy Steering Group, and is Deputy Chair for the Regional Sexual Abuse and Assault Board.
- Due to the success of the Coventry Women's Partnership Pilot project, a further three years funding has been agreed (the largest grant ever made by the funder) for it to continue - Foleshill Women's Training lead on this project.
- Funding has been secured to recruit an Outreach Coordinator to develop and expand the Outreach Service, with the primary aim to deliver prevention work in schools.
- Counselling and emotional support service capacity has been increased through Covid funding.
- We delivered bespoke training to a range of organisations, and Pilotlight provided support to develop our external training further
- CRASAC continues to support NHS England's strategic direction for Sexual Assault and Abuse Services (SAAS). CRASAC continues to work in collaboration with the Coventry Women's Partnership (CWP), and together secured funding for a joint initiative to bring services for women together.
- CRASAC continues to support the work of the Multidisciplinary Evaluation of Sexual Assault Referral Centres for Better Health (MESARCH) project, led by Coventry University.

**COVENTRY RAPE AND SEXUAL ABUSE CENTRE
LTD (REGISTERED NUMBER: 05208906)**

**REPORT OF THE TRUSTEES
for the year ended 31 March 2021**

OBJECTIVES AND ACTIVITIES

Public benefit

The Trustees have had due regard to guidance published by the Charities Commission on Public Benefit. This is ensured by:

- Providing support and advocacy to victims and survivors of sexual violence and abuse, for children, women, and men;
- By recognising that a number of victims suffer a range of disabilities including mental and emotional wellbeing, physical and/or learning difficulties;
- Providing outreach services to promote prevention, awareness raising and support;
- Providing training to others on sexual exploitation awareness;
- Assisting in the research projects of other organisations; and
- Campaigning for the voice of survivors to be heard.

**COVENTRY RAPE AND SEXUAL ABUSE CENTRE
LTD (REGISTERED NUMBER: 05208906)**

**REPORT OF THE TRUSTEES
for the year ended 31 March 2021**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Outcomes and Impact

CRASAC saves lives. We help people to process their abuse (or the abuse of loved ones), and to cope and recover.

We use outcome tools to monitor the benefits and changes before and after intervention, which demonstrate some of the initial outcomes of the services. We also know anecdotally, from people who get in touch years after support has ended, that the ripple effect of the support has a wider, lasting impact on their family, children, friends, communities and wider society.

Counselling Outcomes

The list below shows the percentage of Counselling clients (those discharged from service with completed questionnaires) who reported **improvement** in each domain at the end of service:

Ability to cope	82.4%
Ability to cope without hurting myself	64.2%
Ability to get across what happened	83.4%
Ability to make a decision	70.1%
Ability to sleep	78.6%
Confidence in asking for help	71.1%
How confident I feel	85%
How easy I find it to make friends	71.1%
How I feel I fit in	75.4%
How well I take care of myself	74.9%
I feel I have a say in what happens to me	64.7%
I feel I have people around who I can trust	66.3%
I know how I feel	76.5%
I know what my rights are	58.8%
Understanding of when I am in danger	62%
Understanding of where to get help	83.1%

ISVA Outcomes

The list below shows the percentage of ISVA clients (those discharged from service with completed questionnaires) who reported improvement in each domain at the end of service:

I am aware of my rights	93.3%
I am aware of other services	94.3%
I feel confident	88%
I feel confident that I can cope	91.9%
I feel in control	86.6%
I feel safe	82.3%
I feel supported	91.9%
How well I am taking care of myself	80.9%

**COVENTRY RAPE AND SEXUAL ABUSE CENTRE
LTD (REGISTERED NUMBER: 05208906)**

**REPORT OF THE TRUSTEES
for the year ended 31 March 2021**

FINANCIAL REVIEW

Reserves policy

CRASAC Board has developed its reserves policy after reviewing the guidance provided by the Charities Commission in their 'Charities and Reserves' document. This policy was reviewed and agreed by the Board at their meeting on 9th August 2021.

Current Policy

The trustees have set a reserves policy which requires a target level of general reserves of £562,000. This target is equivalent to:

- Six months of forecast expenditure (£512,000) given the potential risk of many funding streams ceasing simultaneously, allowing for a short window to develop or receive the outcome of new funding bids, and manage the handover of clients to other organisations, in an appropriate manner and,
- A sum of £50,000 to cover all other financial risks, after taking account of the processes and procedures to mitigate those risks.

The Trustees have set aside funds within six designated reserves, to cover key strategic risks and key infrastructure costs. Some of the funds that were set aside in 2020/2021 have now been spent. The reasons behind the designated funds are as follows:

- Redundancy fund (£34,005) - has been set aside to enable the Charitable Company to provide contractual redundancy payments in the event of service reductions and project closures. This is specifically in addition to allowing for six months of expenditure in the target level of reserves as funders rarely pick up the redundancy costs when their funding ceases. The amount has been reduced from previous years, as we have so many different funding streams, we do not expect contract terminations, and redundancies flowing from them, to all occur at one time.
- IT Infrastructure Fund (£20,000) - the purpose of this fund is to allow us to replace IT equipment that has reached its lifespan to enable us to provide a flexible, excellent service.
- Redecoration Fund (£5,000) - has been set aside to enhance areas of the building we use that are not currently fit for purpose, and refresh tired looking spaces
- Communications Fund (£0) - this fund was designated to support CRASAC to strategically renew approach to communications. This has now been spent on communications support for our 40th anniversary. This fund is now closed.
- Sustainability and Development fund (£42,400) - we have merged two designated funds from last year. The aim of this fund is to enable the charity to develop income streams, including external training and connections that will enhance the sustainability of the charity.
- Building Fund (£20,000) - as a charity we would like to look to relocating in the next few years. The aim of this fund is to allow us to set aside funds for one-off costs associated with a move.

On the basis of the unrestricted Funds as at 31 March 2021, as set out below, there is a shortfall in target reserves and CRASAC will seek to increase the level over the next 12 months by careful management of expenditure and short-term opportunities for efficiency savings.

	£'000	£'000
Total unrestricted funds		635.6
Less designated funds		
Redundancy	34	
IT Infrastructure	20	
Redecoration	5	
Sustainability & Development	42.4	
Building Fund	20	
		121.4
General Reserves		514.2
Deficit from target reserves of £562,000		(47.8)

**COVENTRY RAPE AND SEXUAL ABUSE CENTRE
LTD (REGISTERED NUMBER: 05208906)**

**REPORT OF THE TRUSTEES
for the year ended 31 March 2021**

This is below a reasonable level of free reserves and CRASAC will be seeking to increase the level over the next 12 months by careful management of expenditure and short-term opportunities for efficiency savings.

FUTURE PLANS

CRASAC is very grateful to all our funders who have enabled us to maintain and enhance our services and provide contact and support with thousands of clients. We were grateful for the amount of extraordinary Covid funding we were able to secure which enabled us to purchase laptops for all members of staff, enhance our IT infrastructure, improve out therapy rooms, and additional staffing to support clients. However, a significant amount of our funding continues to be for a relatively short period of between one and three years. This can make future planning for sustainability difficult in a challenging economic climate. Covid-19 significantly disrupted plans and we continue to seek ways to adapt to the situation.

Current forecasts show that we have only £697,768 of confirmed income for 2022-2023, leaving a shortfall of £326,232. This is not a dissimilar position to one we have faced in previous years, so during 2021-2022 we will be making further bids for funding to ensure that we can continue to provide our services.

We are also exploring the feasibility of buying a building. After allowing for a mortgage, our initial investment would commit approximately £300,000 of our free reserves, and affect our ongoing budget. However the additional loan repayments, would not be a significant element of our expenditure given over 82% of our expenditure is on staffing costs.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Coventry Rape and Sexual Abuse Centre, commonly known as CRASAC, is controlled by its governing document, Memorandum and Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006. It was agreed at the AGM in November that the charity will become an Incorporated Charitable Organisation, this is currently with the Charity Commission awaiting approval.

Recruitment and appointment of new trustees

When individuals volunteer or are identified as having skill sets that would enhance the Board as a Trustee, they are initially interviewed by the Chief Executive Officer, Natalie Thompson, who will then discuss the application with the Chair of the Board who will conduct a second interview before considering putting them forward for appointment to the Board.

**COVENTRY RAPE AND SEXUAL ABUSE CENTRE
LTD (REGISTERED NUMBER: 05208906)**

**REPORT OF THE TRUSTEES
for the year ended 31 March 2021**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The Charity is a Charitable Company limited by guarantee having been incorporated in England on 18th August 2004 and amended by special resolution dated 18th May 2006. The Charity is strategically managed by eight trustees who meet as a Board a minimum of quarterly and are supported by the Chief Executive Officer, together with other staff as appropriate to the subjects being discussed at the meeting. The Trustees continue to bring a diverse range of professional skills and experience to CRASAC. Their experience includes child protection, social care, youth services, mental health, management consultancy, clinical psychology, ex-service users, accountancy, equalities and fundraising.

The most senior officer of the Charity, the Chief Executive Officer Natalie Thompson, is supported on the Senior Management Team by Deputy Chief Executive Officer, Jenni Muskett and Chief Operating Officer, Alev Taylor.

The services we provide are:

- Counselling
- Helpline and emotional support
- Crisis and advocacy support with specialist Independent Sexual Violence advisors (ISVA's)
- Outreach and Community Based Support
- External Training provision

Due to Covid our helpline volunteers have reduced this year to 5. There are also 5 volunteer counsellors. The reduction is due to several of our volunteer counsellors moving into paid positions at CRASAC. We have planned recruitment activities to increase the numbers of volunteers next year.

We are extremely grateful to all staff and volunteers for their energy, time, commitment and dedication, and their resilience and support throughout the year of Covid. Without their support CRASAC could not deliver the support to victims/survivors of sexual violence that we currently provide.

CRASAC is an accredited member of the BACP (British Association for Counselling and Psychotherapy) and adheres to and is guided by BACP approved Guidelines and Ethics. In addition CRASAC has successfully achieved the Rape Crisis England and Wales National Service Standards, for which we are externally accredited.

Induction and training of new trustees

There is an induction checklist containing key documents which are issues to all new trustees. All new trustees are given an induction coordinated by the Chief Executive Officer and provided with appropriate documentation about the legal role of a trustee alongside organisational policies and other recommended documents that are relevant to their role.

Risk management

The Trustees have a duty to identify and review the risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurances against fraud and error.

The Senior Management Team undertake regular reviews of the operational and strategic risk register, and a strategic risk register is reported to the Board on a regular basis.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05208906 (England and Wales)

Registered Charity number

1115052

**COVENTRY RAPE AND SEXUAL ABUSE CENTRE
LTD (REGISTERED NUMBER: 05208906)**

**REPORT OF THE TRUSTEES
for the year ended 31 March 2021**

Registered office

PO Box 2464
Coventry
West Midlands
CV1 1ZA

Trustees

R Hinde
A Drury
M Stephenson
J Sullivan
M Hawkins
E Russell
N Johal (appointed 29.4.20)
E Esangbedo (appointed 1.2.21)

Auditors

Mark Spafford
FCCA ACA
Luckmans Duckett Parker Limited
Chartered Accountants
Statutory Auditors
1110 Elliott Court
Herald Avenue
Coventry Business Park
Coventry
West Midlands
CV5 6UB

Bankers

HSBC
55 Corporation Street
Coventry
CV1 1GX

Coventry Building Society
Oakfield House
Binley Business Park
Binley
Coventry
CV3 2TQ

Key Management Personnel

N Thompson (Chief Executive Officer)
J Muskett
A Taylor

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Coventry Rape And Sexual Abuse Centre Ltd for the purposes of company law) 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).

**COVENTRY RAPE AND SEXUAL ABUSE CENTRE
LTD (REGISTERED NUMBER: 05208906)**

**REPORT OF THE TRUSTEES
for the year ended 31 March 2021**

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

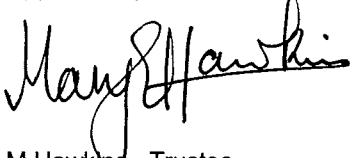
The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding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

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

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

Approved by order of the board of trustees on 9 August 2021 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'M Hawkins', is written over a horizontal line.

M Hawkins - Trustee

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
COVENTRY RAPE AND SEXUAL ABUSE CENTRE
LTD**

Opinion

We have audited the financial statements of Coventry Rape And Sexual Abuse Centre Ltd (the 'charitable company') 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 charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the 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 charitable company'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.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
COVENTRY RAPE AND SEXUAL ABUSE CENTRE
LTD**

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

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

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

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the 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 charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
COVENTRY RAPE AND SEXUAL ABUSE CENTRE
LTD**

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue 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:

Enquiring of management and employees, including obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:-

- Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance.
- Detecting and responding to the risks of fraud and whether they were aware of any actual, suspected, or alleged fraud and.
- The internal controls established to mitigate risk relating to fraud or non-compliance with laws and regulations.

We identified areas of law and regulation that could reasonably be expected to have a material effect on the financial statements from our general commercial and sector experience, discussions with management (as required by auditing standards) and discussed with management the policies and procedures regarding compliance with laws and regulations.

All identified laws and regulations were communicated throughout the audit team, and they remained alert to any indications of non-compliance throughout the audit.

The most significant considerations for the charitable company were as follows:-

- The Charity is subject to laws and regulations that affect the financial statements which include financial reporting legislation (namely The Companies Act 2006), taxation legislation and the Charities Act. We assessed the extent of compliance with these laws and regulations as part of our audit procedures concerning items recorded in the financial statements.
- The charity is also subject to other operational laws and regulations where the consequences of non-compliance could have material effect on the amounts or disclosures in the financial statements through imposing fines or withdrawal of funding contracts. Areas where this would have an effect include health and safety, Bribery Act 2010, employment law, data protections and child protection legislation (DBS checks for staff and volunteers).

Auditing standards limit the audit procedures to identifying non-compliance of these laws and regulations to enquiry of management and inspection of regulatory and legal correspondence, if there is any. Therefore, if a breach of operational regulations is not disclosed to us or evident from relevant correspondence, and audit will not detect the breach.

To identify risk of material misstatement due to fraud, we carried out discussions amongst the audit team to assess areas where and how fraud might occur in the financial statements and any potential indicators. The following areas were identified :-

- Management override of controls through the posting of inappropriate accounting entries or journals
- We do not believe there is a fraud risk relating the revenue recognition as the revenue is straightforward, with limited opportunity for manipulation.

We did not identify any additional fraud risks.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
COVENTRY RAPE AND SEXUAL ABUSE CENTRE
LTD**

We tested the appropriateness of accounting journals and other adjustments made in the accounts preparation based on a risk criteria.

Owing to the inherent limitation of the audit, there is an unavoidable risk that we may not have detected some material misstatements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulation is from the events and transaction reflected in the financial statement, the less likely in the inherently limited procedure required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of fraud, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. Our audit procedures are designed to detect material misstatement. We are not responsible for preventing non-compliance or fraud and cannot be expected to detect non-compliance with all laws and regulations

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



Mark Spafford FCCA ACA (Senior Statutory Auditor)
for and on behalf of Luckmans Duckett Parker Limited
Chartered Accountants
Statutory Auditors
1110 Elliott Court
Herald Avenue
Coventry Business Park
Coventry
West Midlands
CV5 6UB

Date: 25th AUGUST 2021

**COVENTRY RAPE AND SEXUAL ABUSE CENTRE
LTD**

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
for the year ended 31 March 2021**

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	61,540	-	61,540	21,545
Charitable activities					
Provision of services	4	347,104	730,613	1,077,717	1,029,152
Investment income	3	533	-	533	2,593
Other income		2,110	-	2,110	1,228
Total		<u>411,287</u>	<u>730,613</u>	<u>1,141,900</u>	<u>1,054,518</u>
EXPENDITURE ON					
Charitable activities					
Provision of services	5	347,304	718,468	1,065,772	1,157,058
NET INCOME/(EXPENDITURE)		<u>63,983</u>	<u>12,145</u>	<u>76,128</u>	<u>(102,540)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		571,644	3,417	575,061	677,601
TOTAL FUNDS CARRIED FORWARD		<u><u>635,627</u></u>	<u><u>15,562</u></u>	<u><u>651,189</u></u>	<u><u>575,061</u></u>

The notes form part of these financial statements

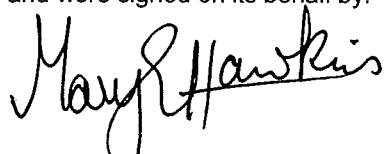
**COVENTRY RAPE AND SEXUAL ABUSE CENTRE
LTD (REGISTERED NUMBER: 05208906)**

**BALANCE SHEET
31 March 2021**

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	11	-	-	-	9,112
CURRENT ASSETS					
Debtors	12	22,316	51,522	73,838	98,887
Cash at bank and in hand		657,368	(35,959)	621,409	572,293
		<u>679,684</u>	<u>15,563</u>	<u>695,247</u>	<u>671,180</u>
CREDITORS					
Amounts falling due within one year	13	(44,058)	-	(44,058)	(105,231)
NET CURRENT ASSETS		<u>635,626</u>	<u>15,563</u>	<u>651,189</u>	<u>565,949</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>635,626</u>	<u>15,563</u>	<u>651,189</u>	<u>575,061</u>
NET ASSETS		<u>635,626</u>	<u>15,563</u>	<u>651,189</u>	<u>575,061</u>
FUNDS	15				
Unrestricted funds				635,626	571,644
Restricted funds				15,563	3,417
TOTAL FUNDS				<u>651,189</u>	<u>575,061</u>

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

The financial statements were approved by the Board of Trustees and authorised for issue on 9 August 2021 and were signed on its behalf by:



M Hawkins - Trustee

**COVENTRY RAPE AND SEXUAL ABUSE CENTRE
LTD**

**CASH FLOW STATEMENT
for the year ended 31 March 2021**

	Notes	2021 £	2020 £
Cash flows from operating activities			
Cash generated from operations	1	48,583	(94,794)
Net cash provided by/(used in) operating activities		48,583	(94,794)
Cash flows from investing activities			
Interest received		533	2,593
Net cash provided by investing activities		533	2,593
Change in cash and cash equivalents in the reporting period		49,116	(92,201)
Cash and cash equivalents at the beginning of the reporting period		572,293	664,494
Cash and cash equivalents at the end of the reporting period		621,409	572,293

The notes form part of these financial statements

**COVENTRY RAPE AND SEXUAL ABUSE CENTRE
LTD**

**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

	2021 £	2020 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	76,128	(102,540)
Adjustments for:		
Depreciation charges	9,111	9,111
Interest received	(533)	(2,593)
Decrease in debtors	25,049	37,110
Decrease in creditors	(61,172)	(35,882)
Net cash provided by/(used in) operations	<u>48,583</u>	<u>(94,794)</u>

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	572,293	49,116	621,409
	<u>572,293</u>	<u>49,116</u>	<u>621,409</u>
Debt			
Debts falling due within 1 year	(14,242)	14,242	-
	<u>(14,242)</u>	<u>14,242</u>	<u>-</u>
Total	<u>558,051</u>	<u>63,358</u>	<u>621,409</u>

The notes form part of these financial statements

**COVENTRY RAPE AND SEXUAL ABUSE CENTRE
LTD**

**NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2021**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

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.

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.

Allocation and apportionment of costs

Where costs are incurred that relate to several funds, the costs are apportioned on the basis of the expected usage between the funds involved.

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	- 20% on cost
Fixtures and fittings	- 25% on cost
Computer equipment	- 33% on cost

From 1st April 2014, the Trustees have agreed that assets with a cost of less than £5,000 will not be capitalised but will be allocated to Funds as they are purchased.

Taxation

The charity is exempt from corporation 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.

Pension costs and other post-retirement benefits

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

**COVENTRY RAPE AND SEXUAL ABUSE CENTRE
LTD**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2021**

1. ACCOUNTING POLICIES - continued

Grants receivable and basis of deferral of incoming resources

Grants receivable are recognised when there is an entitlement to request the funds to be paid to the charity, unless the funds relate specifically to certain time periods in which case the income from grants may be deferred and recognised in the appropriate time period.

Termination Payments

Termination payments are contractual payments which are made to an employee if a service or project comes to a end and the charity has to make them redundant. The payments are only made in the event that staff cannot be redeployed to other projects or services within the charity.

Basic financial instruments

Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2. DONATIONS AND LEGACIES

	2021 £	2020 £
Donations	23,548	21,545
Grants	37,992	-
	<u>61,540</u>	<u>21,545</u>

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

	2021 £	2020 £
Other grants	37,992	-

3. INVESTMENT INCOME

	2021 £	2020 £
Deposit account interest	533	2,593

**COVENTRY RAPE AND SEXUAL ABUSE CENTRE
LTD**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2021**

4. INCOME FROM CHARITABLE ACTIVITIES

		2021 £	2020 £
Service level agreements	Activity		
	Provision of services	113,139	156,118
Grants	Provision of services	964,578	873,034
		<u>1,077,717</u>	<u>1,029,152</u>

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

	2021 £	2020 £
Coventry City Council	195,000	204,744
Ministry of Justice	188,217	100,450
West Midlands Police & Crime Commissioner	235,635	161,592
Tampon Tax Fund	-	114,707
	<u>618,852</u>	<u>581,493</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
Provision of services	1,023,715	42,057	1,065,772

6. SUPPORT COSTS

	Other £	Governance costs £	Totals £
Provision of services	38,499	3,558	42,057

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021 £	2020 £
Auditors' remuneration	3,540	3,480
Depreciation - owned assets	9,112	9,111

**COVENTRY RAPE AND SEXUAL ABUSE CENTRE
LTD**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2021**

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

	2021 £	2020 £
Trustees' expenses	18	-

9. STAFF COSTS

	2021 £	2020 £
Wages and salaries	741,585	785,235
Social security costs	57,214	62,747
Other pension costs	20,161	21,552
	<u>818,960</u>	<u>869,534</u>

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

	2021	2020
Counsellors, Crisis Support workers	35	35
Management	3	3
	<u>38</u>	<u>38</u>

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

Total Trustee and key management personnel remuneration benefits totalled £146,755 (2020: £157,151).

Redundancy payments of £1,167 were paid in the year (2020: £4,880). These payments represent the statutory, contractual payment due to any employee if redundancy is necessary. The charity has a designated redundancy fund as disclosed in note 16.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	21,545	-	21,545
Charitable activities			
Provision of services	424,975	604,177	1,029,152
Investment income	2,593	-	2,593
Other income	1,228	-	1,228
Total	<u>450,341</u>	<u>604,177</u>	<u>1,054,518</u>
EXPENDITURE ON			
Charitable activities			
Provision of services	510,819	646,239	1,157,058

**COVENTRY RAPE AND SEXUAL ABUSE CENTRE
LTD**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2021**

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
NET INCOME/(EXPENDITURE)	(60,478)	(42,062)	(102,540)
Transfers between funds	(35,007)	35,007	-
Net movement in funds	(95,485)	(7,055)	(102,540)
RECONCILIATION OF FUNDS			
Total funds brought forward	667,129	10,472	677,601
TOTAL FUNDS CARRIED FORWARD	<u>571,644</u>	<u>3,417</u>	<u>575,061</u>

11. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 April 2020 and 31 March 2021	11,192	16,087	50,007	77,286
DEPRECIATION				
At 1 April 2020	11,192	16,087	40,895	68,174
Charge for year	-	-	9,112	9,112
At 31 March 2021	11,192	16,087	50,007	77,286
NET BOOK VALUE				
At 31 March 2021	-	-	-	-
At 31 March 2020	-	-	9,112	9,112

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade debtors	73,838	65,487
Other debtors	-	33,400
	<u>73,838</u>	<u>98,887</u>

**COVENTRY RAPE AND SEXUAL ABUSE CENTRE
LTD**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2021**

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Other loans (see note 14)	-	14,242
Trade creditors	12,079	25,663
Social security and other taxes	10,681	12,535
Other creditors	11,937	37,568
Accruals and deferred income	9,361	15,223
	<u>44,058</u>	<u>105,231</u>

Deferred income

	2021 £	2020 £
Deferred income at 1st April 2020	15,223	51,469
Released from previous years	(15,223)	(51,469)
Income deferred in the year	9,361	15,223
	<u>9,361</u>	<u>15,223</u>
Deferred income at 31st March 2021		

Deferred income relates to grant income deferred to future periods as the income received relates specifically to the 2020/21 accounting period.

14. LOANS

An analysis of the maturity of loans is given below:

	2021 £	2020 £
Amounts falling due within one year on demand:		
Other loans	-	14,242
	<u>-</u>	<u>14,242</u>

**COVENTRY RAPE AND SEXUAL ABUSE CENTRE
LTD**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2021**

15. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	483,026	73,369	(42,163)	514,232
Redundancy Fund	35,173	(1,168)	-	34,005
IT Infrastructure Fund	5,460	(5,460)	20,000	20,000
Redecoration Fund	4,441	(1,400)	1,959	5,000
Communications Fund	3,974	(4,178)	204	-
Training development fund	9,570	2,819	(12,389)	-
Sustainability fund	30,000	-	(30,000)	-
Sustainability and Development Fund	-	-	42,389	42,389
Building Fund	-	-	20,000	20,000
	<u>571,644</u>	<u>63,982</u>	<u>-</u>	<u>635,626</u>
Restricted funds				
The National Lottery Community Fund	-	7,912	-	7,912
Other restricted funds	3,417	4,234	-	7,651
	<u>3,417</u>	<u>12,146</u>	<u>-</u>	<u>15,563</u>
TOTAL FUNDS	<u>575,061</u>	<u>76,128</u>	<u>-</u>	<u>651,189</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	405,212	(331,843)	73,369
Redundancy Fund	-	(1,168)	(1,168)
IT Infrastructure Fund	-	(5,460)	(5,460)
Redecoration Fund	-	(1,400)	(1,400)
Communications Fund	-	(4,178)	(4,178)
Training development fund	6,074	(3,255)	2,819
	<u>411,286</u>	<u>(347,304)</u>	<u>63,982</u>
Restricted funds			
Children In Need Fund	37,377	(37,377)	-
Ministry of Justice Rape Support Fund	150,448	(150,448)	-
Victim's Fund	162,043	(162,043)	-
The National Lottery Community Fund	100,538	(92,626)	7,912
Lloyds Bank Foundation	24,713	(24,713)	-
Other restricted funds	65,683	(61,449)	4,234
PCC ISVA, Sexual Violence and Abuse Services	33,033	(33,033)	-
PCC COVID-19 Fund	40,559	(40,559)	-
National Lottery COVID-19	82,415	(82,415)	-
Ministry of Justice COVID-19 Fund	33,805	(33,805)	-
	<u>730,614</u>	<u>(718,468)</u>	<u>12,146</u>
TOTAL FUNDS	<u>1,141,900</u>	<u>(1,065,772)</u>	<u>76,128</u>

**COVENTRY RAPE AND SEXUAL ABUSE CENTRE
LTD**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2021**

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.20 £
Unrestricted funds				
General fund	522,633	(15,030)	(24,577)	483,026
Redundancy Fund	90,000	(4,827)	(50,000)	35,173
IT Infrastructure Fund	10,015	(4,555)	-	5,460
Redecoration Fund	5,507	(1,066)	-	4,441
Developing new funding streams	35,000	(35,000)	-	-
Communications Fund	3,974	-	-	3,974
Training development fund	-	-	9,570	9,570
Sustainability fund	-	-	30,000	30,000
	<u>667,129</u>	<u>(60,478)</u>	<u>(35,007)</u>	<u>571,644</u>
Restricted funds				
Digital Transformation Grant	7,524	(14,821)	7,297	-
PCC Child Sexual Abuse Fund	-	(26,641)	26,641	-
Other restricted funds	2,948	(600)	1,069	3,417
	<u>10,472</u>	<u>(42,062)</u>	<u>35,007</u>	<u>3,417</u>
TOTAL FUNDS	<u>677,601</u>	<u>(102,540)</u>	<u>-</u>	<u>575,061</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	450,341	(465,371)	(15,030)
Redundancy Fund	-	(4,827)	(4,827)
IT Infrastructure Fund	-	(4,555)	(4,555)
Redecoration Fund	-	(1,066)	(1,066)
Developing new funding streams	-	(35,000)	(35,000)
	<u>450,341</u>	<u>(510,819)</u>	<u>(60,478)</u>
Restricted funds			
Children In Need Fund	36,412	(36,412)	-
Comic Relief	4,239	(4,239)	-
Ministry of Justice Rape Support Fund	100,450	(100,450)	-
Victim's Fund	161,592	(161,592)	-
The National Lottery Community Fund	98,087	(98,087)	-
Lloyds Bank Foundation	10,328	(10,328)	-
Community Capacity Fund	10,000	(10,000)	-
Tampon Tax Fund	114,707	(114,707)	-
Digital Transformation Grant	2,024	(16,845)	(14,821)
PCC Child Sexual Abuse Fund	(26,641)	-	(26,641)
Other restricted funds	92,979	(93,579)	(600)
	<u>604,177</u>	<u>(646,239)</u>	<u>(42,062)</u>
TOTAL FUNDS	<u>1,054,518</u>	<u>(1,157,058)</u>	<u>(102,540)</u>

**COVENTRY RAPE AND SEXUAL ABUSE CENTRE
LTD**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2021**

15. MOVEMENT IN FUNDS - continued

Redundancy Fund has been set aside to enable the charitable company provide contractual redundancy payments in the event of service reductions and closures.

IT Infrastructure fund has been set aside for the renewal of software, licences and installation costs and currently holds the asset value of these items.

Redecoration fund has been set aside to improve areas of the accommodation that are no longer fit for purpose.

Communications Fund is to enable a strategic new approach to social media and communications.

Building Fund is to allow us to set aside funds for one-off costs associated with a move in the coming few years.

Training Development Fund is designated to develop the external training that CRASAC has begun to deliver and to expand the service to develop it into a viable income strategy.

Sustainability and Development fund is to enable the charity to develop income streams, including external training and connections that will enhance the sustainability of the charity.

Children in Need funds have been provided to enable the charitable company to provide designated counselling services to children from the age of 5 years.

Ministry of Justice Rape Support Fund has been provided to enable the charitable company to provide individual therapy to survivors and practical, emotional, and advocacy support to victims through the Criminal Justice System via the ISVA service.

Victim's Fund has been provided to enable the charitable company to provide outreach work, group and individual therapy for survivors, including a contribution to the ISVA service.

PCC Child Sexual Abuse which was provided to enable the charitable company to provide therapy to those who had been abused as children. Due to the grant conditions this fund was absorbed into the PCC Victim's Fund.

The National Lottery Community Fund has been provided to enable the charitable company to provide counselling support to women and girls and to support the helpline.

Ministry of Justice Covid Support Fund has been provided to enable the charitable company to provide additional counselling support and Covid related IT and PPE equipment during Covid-19 Pandemic.

PCC Covid Fund has been provided to enable the charitable company to provide additional Covid related IT and PPE equipment during Covid-19 Pandemic.

The National Lottery Coronavirus Community Support Fund has been provided to enable the charitable company to provide additional counselling, emotional support and Covid related IT and PPE equipment during Covid-19 Pandemic.

Other restricted funds include a number of smaller grants for specific projects.

**COVENTRY RAPE AND SEXUAL ABUSE CENTRE
LTD**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2021**

16. RELATED PARTY DISCLOSURES

Donations of £600 (2020: £1,800) were received without conditions from trustees and charitable trusts in which trustees of this charity are also trustees of the donor charitable trusts.