

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**

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for the year ended 31 March 2021**

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**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
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**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
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**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.

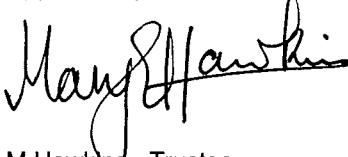
The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding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

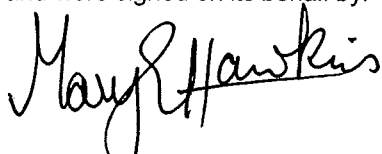
**COVENTRY RAPE AND SEXUAL ABUSE CENTRE
LTD (REGISTERED NUMBER: 05208906)**

**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	<u>1,023,715</u>	<u>42,057</u>	<u>1,065,772</u>

6. SUPPORT COSTS

	Other £	Governance costs £	Totals £
Provision of services	<u>38,499</u>	<u>3,558</u>	<u>42,057</u>

7. NET INCOME/(EXPENDITURE)

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

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

**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	<u>11,192</u>	<u>16,087</u>	<u>50,007</u>	<u>77,286</u>
DEPRECIATION				
At 1 April 2020	11,192	16,087	40,895	68,174
Charge for year	-	-	9,112	9,112
At 31 March 2021	<u>11,192</u>	<u>16,087</u>	<u>50,007</u>	<u>77,286</u>
NET BOOK VALUE				
At 31 March 2021	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2020	<u>-</u>	<u>-</u>	<u>9,112</u>	<u>9,112</u>

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.