

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

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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 Offices 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.

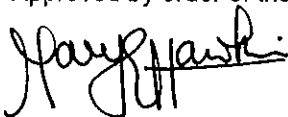
The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets 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 2023

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>

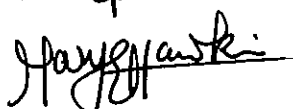
The notes form part of these financial statements

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>
		<hr/>	<hr/>
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.

