

Charity Registration No. 1136677

Company Registration No. 07083844 (England and Wales)

WEST MERCIA RAPE AND SEXUAL ABUSE SUPPORT CENTRE
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

WEST MERCIA RAPE AND SEXUAL ABUSE SUPPORT CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	E D Needham J Griffiths A Khan D Whitfield Dr. R. Jones	(Resigned 1 March 2021)
Chief Executive	J Anderson	
Head of Operations	D Griffiths	
Head of Operations, Purple Leaf	K Best	Appointed 1 April 2020
Head of Finance	K Merrick	Appointed 2 November 2020
Charity number	1136677	
Company number	07083844	
Principal address	PO Box 240 Worcester WR1 2LF	
Registered office	Granta Lodge 71 Graham Road Malvern Worcestershire WR14 2JS	
Auditor	Richards Sandy Audit Services Ltd Thorneloe House 25 Barbourne Road Worcester WR1 1RU	
Bankers	Lloyds Bank plc 4 The Cross Worcester WR1 3PY	

WEST MERCIA RAPE AND SEXUAL ABUSE SUPPORT CENTRE

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WEST MERCIA RAPE AND SEXUAL ABUSE SUPPORT CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2021

The Trustees present their report and accounts for the year ended 31 March 2021.

The Trustees' report satisfies the requirements of a directors' report as required by Company Law.

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

Objectives and activities

The objects are to relieve sickness and distress of anyone who has suffered sexual assault. The charity has both a strategic plan and a comprehensive business plan which clearly sets out its goals and objectives for the future. These are, to develop the range and accessibility of our services, to ensure the future sustainability of the organisation and to raise awareness about the impact of rape and sexual abuse.

The aim of the charity is to provide a specialist, confidential and non-judgemental sexual violence support service for anyone in Worcestershire, Herefordshire and Shropshire, who have experienced any form of rape or sexual abuse at any time in their lives. Services available include a telephone helpline and live chat facility, face to face, telephone and online counselling and an independent sexual violence advocacy (ISVA) service. The Branch Project works with children and young people who have experienced Child Sexual Exploitation (CSE). Support for partners/supporters of survivors is also provided. A range of Professional Development Training for both agencies and individuals are available as well as a service supporting children and young people who have displayed harmful sexual behaviour.

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

WEST MERCIA RAPE AND SEXUAL ABUSE SUPPORT CENTRE

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2021

Achievements and performance

WMRSASC has once again continued to grow and develop services for survivors over the past twelve months in response to rising referral rates and demand for services.

Values

The organisation has decided upon a set of values which guides all decision making and planning these are:

Integrity

We are ethical and respectful at all times, inspiring trust from our clients and each other, consistently delivering our commitments by standing our ground and challenging inappropriate behaviour and injustice.

Empowerment

We take responsibility for our own actions, supporting others to do the same by developing our own skills and abilities and fostering the same sense of self-care and self-worth in our clients and each other.

Accountability

We are accountable in our own decision-making processes for continual improvements in the services we offer. We collaborate with partners and listen to the voice of our service users to ensure that we offer the best service we can.

Decision Making Principles

We balance the needs of the client, the team and the organisation in every decision we make in order to provide the best service we can for survivors.

WMRSASC has an overarching vision to ensure that 'all survivors of sexual violence receive the support they need, when they need it, for as long as they need it'.

Our strategic plan (2019 – 24) encompasses five main objectives:

Prevent

The preventative strand is underpinned by our educational work with both individuals and groups. Purple Leaf will lead on the development of appropriate training delivery and development opportunities.

Cope

The Cope objective encompasses the work of the advocacy team providing practical and emotional support for survivors predominately for those involved in the criminal justice process and beyond.

Recover

Sexual violence in any form is destructive and can impact on development, welfare and well-being of clients throughout their life. WMRSASC will work alongside clients to provide the therapeutic support they need to move from surviving to thriving. By providing therapeutic support services including counselling, play therapy and group work to effectively address the legacy of abuse.

Growth

We see the demand for our services increasing year on year. WMRSASC is committed to developing services to respond effectively to changes and trends in sexual violence and abuse. Our service provision will continue to adapt to meet the changing need, with our focus on the development of Purple Leaf services, which complements our existing provision and diversifies our funding base.

Sustainability

WMRSASC provide high quality specialist sexual violence services. We are committed to ensuring that we remain able to provide these much-needed services to survivors. This priority focuses not only on financial sustainability and stability but also encompasses the need to ensure that our staff and volunteers are effectively supported to maintain a healthy work life balance and to mitigate the impact of vicarious trauma associated with this area of work.

All services are provided by sexual violence specialists, staff and volunteers, who deliver a sustainable service supported by effective management processes.

WEST MERCIA RAPE AND SEXUAL ABUSE SUPPORT CENTRE

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2021

Financial review

There was a surplus for the year of £178,923 (2020 £222,669). The total reserves at the year end were £1,094,606 (2020 £915,683). With unrestricted funds totalling £525,267 (2020 £342,253), designated funds £225,000 (2020 £219,614) and restricted funds of £344,339 (2020 £353,816) The funds are adequate and available to fulfil the obligations of the organisation.

It is the policy of the charitable company that unrestricted funds which have not been designated for a specific use should be maintained at a minimum of four month's expenditure. The Trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charitable company's current activities while consideration is given to ways in which additional funds may be raised.

Unrestricted funds at £525,267 (2020 £342,253) is below the preferred level as set out by the reserves policy.

WMRSASC is facing unprecedented demand for services and whilst we have been able to sustain current levels of service delivery, we are aware that this will not be sustainable from reserves. We will work to address this in partnership with referral agencies in the forthcoming year.

The main funder of services continues to be the West Mercia Police and Crime Commissioner John Campion. We are grateful for his support and commitment to providing services to survivors and we work closely with the Office of the PCC. Next year sees the advocacy services funding change from a grant making basis to a tender basis. Whilst WMRSASC were successful in bidding for the tender and will be supported in its delivery by Axis (Shropshire & Telford) on a sub contractual basis, we are aware of shortfalls in the funding available to meet current demand.

The Trustees have assessed the major risks to which the charitable company is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

WEST MERCIA RAPE AND SEXUAL ABUSE SUPPORT CENTRE

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

FOR THE YEAR ENDED 31 MARCH 2021

Structure, governance and management

The charitable company (charity number 1136677 and Company number 07083844) is a company limited by guarantee incorporated 23rd November 2009. The charity is governed by a management committee who are directors and trustees under its memorandum and articles.

Worcestershire and Herefordshire Rape and Sexual Abuse Support Centres are active divisions of West Mercia Rape and Sexual Abuse Support Centre. Purple Leaf is a trading division of West Mercia Rape and Sexual Abuse Support Centre.

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

E D Needham

J Griffiths

A Khan

D Whitfield

Dr R Jones (resigned 1 March 2021)

The Trustee Board will consist of no less than three and no more than eight members. Three Office Bearers (Chairperson, Treasurer, and Secretary) will be elected from the Trustees.

The election of the Trustees will take place at the West Mercia Rape and Sexual Abuse Support Centre Annual General Meeting.

Nominations of candidates for election as Trustees must be received in writing at the registered office of West Mercia Rape and Sexual Abuse Support Centre seven days prior to the AGM at which elections will take place. Nominations must be signed by one West Mercia Rape and Sexual Abuse Support Centre member and must be accompanied by the written consent of the candidate.

Nominations will be moved and seconded by any member of the organisation.

Casual vacancies on the Board will occur where the position of Trustee becomes vacant or where insufficient nominations for Trustee positions are received at an AGM. Where a casual vacancy occurs, the Trustees may appoint a Member to fill the vacancy until the next AGM.

Where all Trustee positions become vacant, General Members of West Mercia Rape and Sexual Abuse Support Centre may call a Special General Meeting to elect a new Trustee Board, in accordance with processes stipulated in the Memorandum and Articles.

The Articles of Association of the charity include a provision that (subject to the exemptions required by the Companies Act) the charity shall indemnify every trustee against any liability incurred in successfully defending legal proceedings in that capacity or in connection with any application in which relief is granted by the Court from liability for negligence, default or breach of duty or breach of trust in relation to the charity.

WEST MERCIA RAPE AND SEXUAL ABUSE SUPPORT CENTRE

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2021

New Trustees will be provided with induction material on confirmation of their appointment. Induction material will include:

- a. West Mercia Rape and Sexual Abuse Support Centre's Worker Handbook (inclusive of Policies and Procedures)
- b. West Mercia Rape and Sexual Abuse Support Centre's Memorandum and Articles
- c. Any other documentation deemed relevant by the Board

A meeting between a new Trustee and the Chairperson will be organised to provide the new member with orientation and relevant information about the Committee and the organisation.

To assist Board members in the conduct of their duties, all information resources of West Mercia Rape and Sexual Abuse Support Centre will be made available and may be accessed on request.

The Trustees holds the ultimate legal and managerial responsibility for West Mercia Rape and Sexual Abuse Support Centre and recognise the importance of maintaining an effective and active Board. As such, clarity in the roles and responsibilities of Board Members is essential.

None of the Trustees have any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £10 in the event of a winding up.

The Board has overall responsibility for ensuring that the charity is operating efficiently and effectively, its assets are safeguarded against unauthorised use or disposition, proper records are maintained and that financial information used within the charity or for publication is reliable and that the charity complies with relevant laws and regulations.

Remuneration of key management personnel is agreed by negotiation with the Trustees.

Related parties are as defined in the note to the financial statements. A register of Trustees' interests is maintained, and declarations of interest are made at the commencement of Board meetings.

The impact of Covid-19 on WMRSASC

WMRSASC has continued to support survivors throughout the pandemic predominantly by use of online sessions and telephone calls. Whilst we are aware that this type of support is not suitable for all, we prioritized the most vulnerable clients (including children and young people) to receive face to face support. Our offices have been made Covid compliant and we continue to adapt and respond to changes in line with Government guidance. The majority of the staff team have adapted well to working from home and have been supportive and supported to navigate these challenging times.

Fundraising

Though concerns around the impact of COVID and lockdown restrictions prevented normal fundraising activities, WMRSASC has developed a Fundraising Strategy and have dedicated staff actively seeking funding through grant and contract opportunities. A Virgin Money Giving page is maintained and donations are encouraged via social media platforms: Facebook, Twitter and Instagram. Other fundraising activities include the 500 Club and Easy Fundraising, the online shopping donation site. Future fundraising ideas are being developed and will increase as and when COVID restrictions allow.

Auditor

The Richards Sandy Audit Services Ltd were appointed as auditor to the charitable company and a resolution proposing that they be re-appointed will be put at a General Meeting.

WEST MERCIA RAPE AND SEXUAL ABUSE SUPPORT CENTRE

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

FOR THE YEAR ENDED 31 MARCH 2021

Disclosure of information to auditor

Each of the Trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

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

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

E D Needham

Trustee

Dated: 8 September 2021

WEST MERCIA RAPE AND SEXUAL ABUSE SUPPORT CENTRE

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2021

The trustees (who are also directors of West Mercia Rape & Sexual Abuse Support Centre for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the 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 these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- 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 operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and 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 auditor is 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 auditor is aware of that information.

WEST MERCIA RAPE AND SEXUAL ABUSE SUPPORT CENTRE

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF WEST MERCIA RAPE AND SEXUAL ABUSE SUPPORT CENTRE

Opinion

We have audited the financial statements of West Mercia Rape & Sexual Abuse Support Centre (the 'charitable company') for the year ended 31st March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (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 31st 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 Auditor's 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 other information comprises the information included in the trustees annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. 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. 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 course of 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 trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

WEST MERCIA RAPE AND SEXUAL ABUSE SUPPORT CENTRE

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF WEST MERCIA RAPE AND SEXUAL ABUSE SUPPORT CENTRE

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 directors' report.

We have nothing to report in respect of the following matters in relation to which 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 directors' 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 prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 7, 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.

Auditor's 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 an auditor's report 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.

However, it is the primary responsibility of management, with the oversight of the trustees, to ensure that the entity's operations are conducted in accordance with the provisions of laws and regulations and for the prevention and detection of fraud.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud, we have:

- obtained an understanding of the nature of the industry and sector, including the legal and regulatory framework that the company operates in and how the company is complying with the legal and regulatory framework; and
- inquired of management, and those charged with governance, about their own identification and assessment of the risks of irregularities, including any known actual, suspected or alleged instances of fraud.

WEST MERCIA RAPE AND SEXUAL ABUSE SUPPORT CENTRE

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF WEST MERCIA RAPE AND SEXUAL ABUSE SUPPORT CENTRE

As a result of these procedures we consider the most significant laws and regulations that have a direct impact on the financial statements are the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', the Companies Act 2006 (and related legislation), the Charities Act 2011 (and related legislation), and laws and regulations relating to the employment and payment of staff including, but not limited to, the Employment Rights Act 1996, the National Minimum Wage Act 1998 and the Pensions Act 2008.

We performed audit procedures to detect non-compliances which may have a material impact on the financial statements, which included reviewing the financial statement disclosures. This includes sample testing of monthly payroll records for the calculation of gross wages, payroll taxes and pension costs.

We identified the areas of the financial statements most susceptible to fraud to be management's judgement in allocating expenditure to individual restricted and unrestricted funds, including the allocation of wage costs and general staff overheads. Audit procedures performed included, but were not limited to, reviewing management's reasoning and workings behind these allocations of expenditure.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>. This description forms part of our auditor's report.

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 auditor's 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.

Nicholas Paul Sandy (Senior Statutory Auditor)
for and on behalf of Richards Sandy Audit Services Limited
(Statutory Auditor)
Thorneloe House
25 Barbourne Road
Worcester
WR1 1RU

Date:

WEST MERCIA RAPE AND SEXUAL ABUSE SUPPORT CENTRE

STATEMENT OF FINANCIAL ACTIVITIES

INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

Current financial year

		Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
	Notes					
<u>Income from:</u>						
Donations and legacies	3	11,734	-	-	11,734	31,875
Charitable activities	4	250,970	-	2,302,000	2,552,970	2,312,310
Investments	5	20	-	-	20	168
Total income		262,724	-	2,302,000	2,564,724	2,344,353
<u>Expenditure on:</u>						
Charitable activities	6	175,466	-	2,210,335	2,385,801	2,121,684
Net (outgoing)/incoming resources before transfers		87,258	-	91,665	178,923	222,669
Gross transfers between funds	10	95,756	5,386	(101,142)	-	-
Net income for the year/ Net movement in funds		183,014	5,386	(9,477)	178,923	222,669
Fund balances at 1 April 2020		342,253	219,614	353,816	915,683	693,014
Fund balances at 31 March 2021		525,267	225,000	344,339	1,094,606	915,683

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

All income and expenditure derive from continuing activities.

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

WEST MERCIA RAPE AND SEXUAL ABUSE SUPPORT CENTRE

STATEMENT OF FINANCIAL ACTIVITIES

INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

Prior financial year

		Unrestricted funds general	Unrestricted funds designated	Restricted funds	Total
		2020 £	2020 £	2020 £	2020 £
	Notes				
Income from:					
Donations and legacies	3	27,220	-	4,655	31,875
Charitable activities	4	5,679	-	2,306,631	2,312,310
Investments	5	168	-	-	168
Total Income		33,067	-	2,311,286	2,344,353
Expenditure on:					
Charitable activities	6	96,745	-	2,024,939	2,121,684
Net (outgoing)/incoming resources before transfers		(63,678)	-	286,347	222,669
Gross transfers between funds	10	141,539	-	(141,539)	-
Net income for the year/ Net movement in funds		77,861	-	144,808	222,669
Fund balances at 1 April 2019		264,392	219,614	209,008	693,014
Fund balances at 31 March 2020		342,253	219,614	353,816	915,683

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

All income and expenditure derive from continuing activities.

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

WEST MERCIA RAPE AND SEXUAL ABUSE SUPPORT CENTRE

BALANCE SHEET

FOR THE YEAR ENDED 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Current assets					
Debtors	11	168,256		204,981	
Investments	12	102,756		102,756	
Cash at bank and in hand		1,008,648		769,707	
		<u>1,279,660</u>		<u>1,077,444</u>	
Creditors: amounts falling due within one year	13	(185,054)		(161,761)	
		<u></u>		<u></u>	
Net current assets			1,094,606		915,683
			<u></u>		<u></u>
Income funds					
Restricted funds	14		344,339		353,816
<u>Unrestricted funds - general</u>					
Designated funds	15	225,000		219,614	
General unrestricted funds		525,267		342,253	
		<u></u>		<u></u>	
			750,267		561,867
			<u></u>		<u></u>
			1,094,606		915,683
			<u></u>		<u></u>

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

The accounts were approved by the Trustees on 8 September 2021.

E D Needham
Trustee

Company Registration No. 07083844

WEST MERCIA RAPE AND SEXUAL ABUSE SUPPORT CENTRE

STATEMENT OF CASHFLOWS

AS AT 31 MARCH 2021

		2021		2020	
	Notes	£	£	£	£
Cash flows from operating activities					
Cash generated from operations	19		238,921		441,261
Investing activities					
Income re-invested		-		(86)	
Interest received		20		168	
Net cash generated from/(used in) investing activities			20		82
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			238,941		441,343
Cash and cash equivalents at beginning of year			769,707		328,364
Cash and cash equivalents at end of year			1,008,648		769,707

WEST MERCIA RAPE AND SEXUAL ABUSE SUPPORT CENTRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Company information

West Mercia Rape and Sexual Abuse Support Centre is a charitable company, registered in England & Wales, limited by guarantee and incorporated 23rd November 2009. The charity is governed by a management committee who are directors and trustees under its memorandum and articles of association. The registered office is Granta Lodge, 71 Graham Road, Malvern, Worcestershire, WR14 2JS.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charitable company's memorandum and articles of association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charitable company is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

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

In the event of the Charity being wound up, the liability in respect of Guarantee is limited to £10 per member of the Charity.

1.3 Charitable funds

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

Designated funds comprise funds which have been set aside at the discretion of the Trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

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

1.4 Incoming resources

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

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

Grant income is accounted for under the performance model and is recognised when there is evidence of entitlement, receipt is probable and the amount can be measured reliably.

WEST MERCIA RAPE AND SEXUAL ABUSE SUPPORT CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

1.5 Resources expended

Liabilities are recognised for the amounts that the charity anticipates it will have to pay to settle a debt or the amount that it has received in advance as payment for services it has to provide.

Expenditure on charitable activities includes the costs associated with the activities undertaken to further the purposes of the charity.

Costs are allocated on a time spent basis across all income received to conduct the core activities of the charitable company.

Other expenditure represents those items not falling into any other heading.

Any capital expenditure less than £1,000 is not considered for capitalisation.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, and other short-term liquid investments with original maturities of three months or less.

1.7 Financial instruments

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

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

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

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method. Financial assets classified as receivable within one year are not amortised.

Other financial assets

Other financial assets comprise current asset investments being monies placed on deposit on terms exceeding 90 days.

Basic financial liabilities

Basic financial liabilities, including creditors, are initially recognised at transaction price. Financial liabilities classified as payable within one year are not amortised.

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

Derecognition of financial liabilities

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

WEST MERCIA RAPE AND SEXUAL ABUSE SUPPORT CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

1.8 Employee benefits

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

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

1.9 Retirement benefits

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

1.10 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

2 Critical accounting estimates and judgements

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

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

The allocation of staff costs between individual unrestricted and restricted funds is based on the estimated split of staff time for each individual employee of the charity and is a critical judgement in the preparation of these financial statements.

Income received under service contract in regard to IICSA is received on the understanding per the service contract that the charitable company will not make a profit exceeding a stated level (or if they do then at the end of the contract then the excess profits above this level will be repayable to the funder). Income and relating expenditure in regard to IICSA activities has been accounted for as a restricted fund, with a transfer from this restricted fund to unrestricted funds of the in line with the level of permissible profits that the charitable company can make in accordance with the service contract. This is a critical judgement in the preparation of these financial statements.

Unrestricted charitable activities income includes income received under service contract to provide counselling services that is nominally billed on a flat monthly fee basis, but where the amount of this flat monthly fee is based on an anticipated level of counselling sessions being provided. At the year end the charitable company had current year commitments to provide future counselling sessions under this service contract. On the basis that the performance-related conditions of this income has not been fully met at the year end, a proportion of the current year income received under this service contract has been deferred. This is a critical judgement in the preparation of these financial statements. Additionally, the calculation of the amount of income to be deferred is based on various assumptions as to how many future counselling sessions each individual participating in this scheme will require in the future (up to a maximum of 10 counselling sessions per participating individual as per the service contract) and the calculation of the level of income deferred is a critical accounting estimate in the preparation of these financial statements. The level of deferred income at the year end is disclosed in note 13 of these financial statements.

WEST MERCIA RAPE AND SEXUAL ABUSE SUPPORT CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

3 Donations and legacies

	Unrestricted funds general 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds general 2020 £	Restricted funds 2020 £	Total 2020 £
Donations and gifts	11,734	-	11,734	27,220	4,655	31,875

4 Charitable activities

	2021 £	2020 £
Income received for charitable activities		
Unrestricted funds - general	250,970	5,679
Restricted funds	2,302,000	2,306,631
	<u>2,552,970</u>	<u>2,312,310</u>

Included within income relating to provision of core services are the following grants:

PCC ISVA	537,349	444,000
Rape Support Funds – Herefordshire & Worcestershire	394,196	151,410
Children in Need	33,187	33,187
Children in Need – Next Steps	67,858	
Supervision provided	-	1,340
RCEW Regional Meetings	-	700
Research Grant	-	3,000
IICSA	754,261	1,110,851
P SARC/PSAS	-	158,024
Tampon Tax	-	9,113
PCC CSE	305,735	305,735
Eveson Charitable Trust	-	60,000
RCEW Digital Transformation Project	-	1,000
RCEW Responding to Self-Referrals	-	-
COVID-19 Contingency	9,650	
PCC COVID-19 Extraordinary Funding	116,610	
SVS CSA	27,977	
Herefordshire Community Fund	10,000	
CAF Resilience Fund	35,400	
National Lottery Covid Community Support Fund	9,777	
RCEW Live Chat	-	9,135
Purple Leaf	-	19,136
	<u>2,302,000</u>	<u>2,306,631</u>

WEST MERCIA RAPE AND SEXUAL ABUSE SUPPORT CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

5 Investments

	Unrestricted funds general 2021 £	Unrestricted funds general 2020 £
Bank Interest receivable	20	168

6 Charitable activities

	2021 £	2020 £
Staff costs	1,734,888	1,313,144
Rent and service charge	44,924	56,685
Stationery and books	2,791	5,019
Volunteer and staff travel	12,126	130,166
Outreach work	2,193	12,044
Capacity workers	157,479	271,028
Training	64,080	31,036
Counsellors	135,991	130,122
Supervision	25,265	22,983
Office expenses and consumables	75,890	21,863
Insurance	9,553	7,803
ICT	48,310	51,071
Telephone	47,437	39,565
Advertising	301	5,109
Other costs	15,708	13,792
Legal and professional fees	0	299
Sundries	1,274	6,055
	2,378,213	2,117,784
Share of governance costs (see note 7)	7,588	3,900
	2,385,801	2,121,684
Analysis by fund		
Unrestricted funds - general	175,466	96,745
Restricted funds	2,210,335	2,024,939
	2,385,801	2,121,684

WEST MERCIA RAPE AND SEXUAL ABUSE SUPPORT CENTRE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

7 Governance costs	2021 £	2020 Basis of allocation £	
Audit fees	7,588	3,900	Governance of charitable activities
	<u>7,588</u>	<u>3,900</u>	
Analysed between Charitable activities	<u>7,588</u>	<u>3,900</u>	

8 Trustees (including related party transactions)

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charitable company during the year, nor were any expenses reimbursed (2020 - £nil).

During the year payroll and company secretarial services were provided by Kendall Wadley LLP of which Elizabeth Needham a Trustee is a partner. These amounted to £4,722 (2020 - £3,981). Year end creditor due to Kendall Wadley of £1,293 (2020 - £1,045)

Dianne Whitfield, a trustee of the charity is a trustee of Rape Crisis England & Wales and Jocelyn Anderson CEO was a Trustee until 30th November 2020. RCEW is a charity that provides support to West Mercia Rape & Sexual Abuse Support Centre. During the year, income totalling £41,664 (2020 - £23,958) was received from that organisation and £11,310 (2020 - £6,330) was paid to that organisation for the provision of training. Year end debtor due from Rape Crisis England and Wales of £2,827 (2020 - £1,707).

9 Employees

Number of employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Core services including advocacy, counselling and helpline	<u>62</u>	<u>54</u>
Employment costs	2021 £	2020 £
Wages and salaries	1,540,222	1,174,326
Social security costs	138,859	96,836
Other pension costs	55,807	41,982
	<u>1,734,888</u>	<u>1,313,144</u>

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

Pension costs relate to defined contribution schemes only.

WEST MERCIA RAPE AND SEXUAL ABUSE SUPPORT CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

10 Transfers

The transfers of funds from the restricted IICSA fund to the unrestricted fund relates to the management fees permitted to be recovered under the terms of the funding agreement.

All other transfers relate to the release of funds on completed projects as agreed with the fund providers.

11 Debtors

	2021	2020
	£	£
Amounts falling due within one year:		
Trade debtors	119,947	77,105
Prepayments and accrued income	48,309	127,876
	<u>168,256</u>	<u>204,981</u>

12 Current asset investments

	2021	2020
	£	£
Cash equivalents on deposit	<u>102,756</u>	<u>102,756</u>

13 Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	31,939	-
Other taxation and social security	-	25,998
Accruals	46,663	61,474
Deferred income – service contracts	88,422	74,289
Deferred income - other	18,030	-
	<u>185,054</u>	<u>161,761</u>

WEST MERCIA RAPE AND SEXUAL ABUSE SUPPORT CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

14 Restricted funds

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

	Movement in funds				Movement in funds				
	Balance at 1 April 2019	Incoming resources	Resources expended	Transfers	Balance at 1 April 2020	Incoming resources	Resources expended	Transfers	Balance at 31 March 2021
	£	£	£	£	£	£	£	£	£
Herefordshire & Worcestershire Rape Support Fund	-	151,410	(150,601)	(809)	-	394,196	(394,196)	-	-
P SARC	362	140,823	(137,135)	(4,050)	-	-	-	-	-
PCC ISVA	-	444,000	(441,643)	(2,357)	-	537,349	(537,349)	-	-
Children in Need	-	33,187	(33,187)	-	-	33,187	(33,187)	-	-
IICSA	152,12	1,115,307	(865,242)	(133,302)	268,884	754,261	(691,251)	(90,533)	241,361
PCC CSE	28,212	305,735	(328,381)	(1,021)	4,545	305,735	(310,280)	-	-
PCC CPVID-19 Funding	-	-	-	-	-	116,610	(116,610)	-	-
COVID-19 Contingency	-	-	-	-	-	9,650	(9,650)	-	-
SVS CSA	-	-	-	-	-	27,977	(27,977)	-	-
CiN Next Steps	-	-	-	-	-	67,858	(24,880)	-	42,978
Herefordshire Community Fund	-	-	-	-	-	10,000	(10,000)	-	-
CAF Resilience Fund	-	-	-	-	-	35,400	(35,400)	-	-
National Lottery Covid Support Fund	-	-	-	-	-	9,777	(9,777)	-	-
RCC WM	346	-	-	(346)	-	-	-	-	-
RCEW Digital Transformation Project	11,967	1,000	(12,967)	-	-	-	-	-	-
RCEW Responding to Self Referrals	16,000	-	(16,000)	-	-	-	-	-	-
RCEW	-	700	(344)	-	356	-	-	(356)	-
RCEW Live chat	-	9,135	(5,492)	-	3,643	-	-	(3,643)	-
Tampon tax	-	9,113	(2,335)	-	6,778	-	(6,778)	-	-
Eveson Charitable Trust	-	60,000	-	-	60,000	-	-	-	60,000
Purple Leaf	-	20,676	(16,386)	346	4,636	-	-	(4,636)	-
Edward Cadbury Fund	-	3,000	-	-	3,000	-	(3,000)	-	-
WMCYPY SAS	-	17,200	(15,226)	-	1,974	-	-	(1,974)	-
	209,008	2,311,286	(2,024,939)	(141,539)	353,816	2,302,000	(2,210,335)	(101,142)	344,339

WEST MERCIA RAPE AND SEXUAL ABUSE SUPPORT CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

14 Restricted funds

(Continued)

Herefordshire and Worcestershire Rape Support Funds - grants directed through the Ministry of Justice to provide specialist support to female and/or male victims who have experienced rape or sexual abuse at any point in their life.

PSARC - contract with Birmingham Community Healthcare NHS Foundation Trust to provide services including counselling for children and young people aged 5 to 17 years; counselling for parents of children aged 0 to 5 years and to provide outreach support and awareness raising to organisations and education providers who are working directly with children and young people. Contract ended 31 December 2019, however there are two some clients being supported who were referred through this contract (delay due to Covid 19).

PCC ISVA - funded through the West Mercia Commissioner's Grant Scheme to maintain the key frontline Independent Sexual Violence Advocacy (ISVA) services and for the introduction of the Navigators in order to respond to the increase in referrals.

Children In Need - grant to support children and young people who have experienced any form of sexual abuse, through the employment of two Children and Young People's ISVAs.

IICSA (Independent Inquiry into Child Sexual Abuse) - contract with Home Office for the provision of support to individual participants within the Truth project and Investigations.

PCC CSE - funded through the West Mercia Commissioner's Grant Scheme, this initiative, through two projects provides tailored 1:1 and group educative approaches to support CYP aged 5+. The Branch Project supports CYP affected by Child Sexual Exploitation on a 1:1 basis. The Empowerment Project provides opportunities for facilitated discussion with CYP to explore 'freedom' and 'capacity' in the context of sexual abuse and exploitation.

Tampon Tax - funding for a feasibility study into group counselling in Herefordshire.

Eveson Charitable Trust- funding for the provision of a full-time children and young people's counsellor.

WMCPY SAS - contract with NHS England for provision of therapeutic counselling to West Midlands Children and Young Peoples Sexual Assault Service. Contract began 1 January 2020.

Edward Cadbury Charitable Trust - funding provided to enable research into best practices for the formation and continuation of group work for survivors of sexual abuse and violence, carried forward.

COVID-19 Contingency – smaller funding applications combined for the provision of equipment to enable home working due to the impact of COVID-19.

SVS CSA SSA – contract for the delivery of the Home Office SVSCSA Fund Sibling Sexual Abuse Project on behalf of Rape Crisis England & Wales (RCEW) as directed by SARSAS

CIN COVID-19 Next Steps Programme – Funding through Children In Need, this project is for one-to-one training and support sessions for young people who have experienced or are at risk of sexual abuse and are isolated due to Covid-19

Herefordshire Community Fund – to provide direct therapeutic counselling support for women, men, and children (aged 5+) within Herefordshire

PCC COVID Extraordinary Funding – funded through the West Mercia Commissioner's Grant Scheme the COVID-19 extraordinary funding is to meet the additional costs registered charities or social enterprises have incurred or will incur whilst adapting their services during the pandemic, and to cope with demand increases resulting from it.

CAF Resilience Fund – Funding provided to increase the amount of support available and to purchase/update systems and equipment to enable changes to working practices to ensure compliance with Government COVID guidelines.

NL Covid Community Support Fund – funding to assist with the online delivery of the Volunteer Training Course.

RCEW Digital Transformation Project – contract with Rape Crisis England and Wales (RCEW) for development and delivery of WMRSASC's digital action plan and digital strategy.

RCEW Responding to Self-Referrals – contract with RCEW in relation to Weaving the Web, to enable women and girls to contact their local Rape Crisis centre directly and to collate information about referrals.

RCCWM, RCEW, RCEW Live Chat and Purple Leaf are no longer considered to be restricted funds.

WEST MERCIA RAPE AND SEXUAL ABUSE SUPPORT CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

15 Designated funds

The income funds of the charity include the following designated fund which has been set aside out of unrestricted funds by the trustees for the specific purpose described below:

	Movement in funds		Movement in funds		
	Balance at	Incoming	Balance at	Incoming	Balance at
	1 April 2019	resources	1 April 2020	resources	31 March 2021
	£	£	£	£	£
Winding up provision	219,614	-	219,614	5,386	225,000
	<u>219,614</u>	<u>-</u>	<u>219,614</u>	<u>5,386</u>	<u>225,000</u>

WMRSASC recognises the complexities of working within the sexual violence field and a such ensures that there are sufficient funds available to ensure that no clients are left without support should there be a need to close the organisation. WMRSASC has a clear exit strategy should additional funding not be forthcoming which includes staff redundancy, commitments to any debtors and ethical endings within the therapeutic relationships.

16 Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total
	£	£	£	£
Fund balances at 31 March 2021 are represented by:				
Current assets/(liabilities)	<u>525,267</u>	<u>225,000</u>	<u>344,339</u>	<u>1,094,606</u>
Fund balances at 1 April 2020 are represented by:				
Current assets/(liabilities)	<u>342,253</u>	<u>219,614</u>	<u>344,339</u>	<u>915,683</u>

WEST MERCIA RAPE AND SEXUAL ABUSE SUPPORT CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

17 Operating lease commitments

At the reporting end date the charitable company had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2021 £	2020 £
Within one year	45,887	47,250
Between two and five years	2,699	31,535
	<hr/> 48,586	<hr/> 78,785
Rent paid under operating leases in the year	<hr/> 38,261	<hr/> 47,077

18 Key management remuneration

Remuneration of key management personnel

The remuneration of key management personnel is as follows

	2021 £	2020 £
Aggregate compensation	198,638	111,369

19 Cash generated from operations

	2021 £	2020 £
Surplus for the year	178,923	222,669
Adjustments for:		
Investment income recognised in statement of financial activities	(20)	(168)
Movements in working capital:		
Decrease/(increase) in debtors	36,725	188,040
Increase in creditors	23,293	30,720
	<hr/> 238,921	<hr/> 441,261
Cash generated from operations	<hr/>	<hr/>

20 Analysis of changes in net funds

The charitable company had no debt during the year.