

REGISTERED COMPANY NUMBER: 08209555 (England and Wales)
REGISTERED CHARITY NUMBER: 1149321

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023
FOR
MID WALES RAPE SUPPORT CENTRE

Baker Knogle Audit Limited
Chartered Certified Accountants
Orbit Business Centre
Rhydycar Business Park
Merthyr Tydfil
CF48 1DL

MID WALES RAPE SUPPORT CENTRE

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FOR THE YEAR ENDED 31 MARCH 2023

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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 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).

The report of the trustees includes the directors' report as required by company law.

The Mid Wales Rape Support Centre (Registered Charity number 1149321 and Registered Company number 08209555) which was incorporated in September 2012 is a subsidiary company of New Pathways Family Friendly Therapeutic Centre of Excellence (New Pathways).

The Mid Wales Rape Support Centre has the working title, Mid Wales RSC.

OBJECTIVES AND ACTIVITIES

Objectives and aims

Vision: Vision is 'A World Without Sexual Violence'.

Values: Our values include integrity, credibility, transparency and professionalism. Our values define the way in which we work.

Mission: Our charity's formal purposes as set out in the objects contained in the company's memorandum of association are to:

- relieve the trauma (whether psychological, emotional or physical) of persons and their families who have been victims or otherwise suffered as a result of:

- Rape, other sexual assault or abuse; or

- Physical assault or psychological or emotional abuse of any kind

- promote and participate in training, education and research in relation to counselling and in the relation to the traumas set out opposite and their effect upon women, men and children.

The aims of our charity are, therefore, to:

- Provide the best possible range and quality of support services for women, men, children and young people who have experienced trauma or sexual violence, whether recently or in the past;

- Promote education and research into the effects of sexual abuse; and

- Raise awareness of sexual violence amongst all sectors of society.

Our aims fully reflect the purposes that the charity was set up to further.

The strategies employed by the Charity to enable it to meet these aims include, but are not limited to, the following:

- providing a range of services which are reflective of relevant quality standards and which seek to address the problems related to trauma resulting from sexual assault.

- working in partnership with other agencies/bodies to secure the widest range of services available that best match the needs of its client population.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

OBJECTIVES AND ACTIVITIES

Public benefit

The Trustees confirm that they have had regard to the Charity Commission's guidance on public benefit and that they comply with S17 Charities Act 2011 in respect to having due regard to public benefit when considering, planning and implementing the activities of the Charity.

The Charity provides counselling intervention, advocacy and support services to clients from a wide area in Mid Wales, with a team of counsellors, advocates, support workers and highly trained volunteers, from its premises in Aberystwyth and remotely.

The Charity does not levy a charge for the counselling and support services it provides to clients, although individual voluntary contributions are accepted.

As Trustees, we believe that the aims of our Charity are charitable, and our services provide specifically for the public benefit. Furthermore, in our view, no detriment or harm arises from our Charity carrying out its aims and we are not aware of any widespread views among others that such detriment or harm might arise. Details of the work undertaken, and issues addressed during the year ended 31st March 2021 to achieve the aims of the Charity follow within the Strategic Report.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

STRATEGIC REPORT

Achievement and performance

Charitable activities (incorporating future plans)

During this financial year Mid Wales RSC has continued to provide counselling and support services to members of the public in line with its specific objectives. Matters pertaining to the governance of the Charity were addressed in regular Board meetings and all decisions documented.

Advocacy

Our Independent Sexual Violence Adviser (ISVA) has continued to provide advocacy and practical and emotional support for people who have been raped or sexually assaulted, regardless of whether they wished to report their experiences to the police or not. Support has been offered when there has been an active police investigation, including supporting clients who are waiting for court. Support has also been offered when people have self-referred, allowing them to consider all options available to them. For some people, support to move on with their lives is the aim, rather than reporting the assault to police. This support is available to women, men, and children of all ages.

An ISVA's work is highly complex and the independent, multi-faceted approach supports the victim, and avoids potentially re-traumatising them. Each client benefits from the ISVA's specialist knowledge and the advantage of having continuity of support from one organisation and one individual. Every client's support is tailored to their specific requirements and individual needs.

Clients in Mid Wales continue to benefit from the proximity of New Pathways' Bow Street SARC as clients are able to receive all of the support they require within a few miles of Mid Wales RSC. This reduces the traumatic impact of both medical examination and police interview and improves the chance of clients engaging with the full range of support services in the area.

Much of the ISVA support provided through 2022-23 has been conducted remotely and clients have engaged well both by phone and via remote platforms. Referral numbers have remained similar to 2021-22, reflecting the continued demand for this service.

Our ISVA has worked in partnership with New Pathways' ISVAs throughout Dyfed Powys, and beyond, to provide co-ordinated support during this year.

Remote Courts

The remote court room in our Aberystwyth premises became operational in 2022. This facility allows people who have to give witness evidence at court, in either domestic abuse or sexual violence cases, to give their evidence without having to face the stressful environment of court, where they have the prospect of facing their alleged perpetrator. This will hopefully mean that witnesses feel safe to give their best evidence to the jury.

Adult Counselling

The counsellors in Mid Wales RSC continue to work therapeutically with adult victims of rape and sexual abuse. Clients consistently report that they recognise the benefit of being able to access specialist support, particularly within a rural area. Clients also recognise the value of this support in helping them to move forward with their lives and cope with the impact of their experiences of sexual abuse.

Many clients have elected to receive support remotely during this period. Our hybrid approach to service delivery has also helped clients to overcome some of the barriers associated with the extreme rurality of the area, for example poor transport infrastructure, distribution of population, low wages etc.

Referrals for adult counselling have remained similar to 2021-22.

Children's Counselling

Throughout 2021-22, our children's counsellor has continued to work with children and young people aged 3-18. Her considerable knowledge and experience mean that she is able to tailor her work to each child's individual needs and offer a range of therapeutic approaches. This maximises her chances of engaging with her clients and achieving positive outcomes.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

Feedback has continued to be overwhelmingly positive and families have shown immense gratitude for the ongoing support. Clinical outcomes have been consistently high and our hybrid model of delivery has been well received by clients, and their parents and carers. Our flexible approach ensures that clients are able to engage positively and efficiently with our services and in a way that is best suited to their needs, preferences and personal circumstances.

Reporting

We continue to capture a range of data for each client and to monitor therapeutic changes as a result of the support received through Mid Wales RSC. Clients, and their families, are encouraged to provide feedback about their responses to the support they have engaged with, both formally and informally and throughout the time that clients are engaged with our services.

Local Community

We continue to recognise the importance of working within our local community and to value its input and support. Our awareness raising activities have helped us to forge links with local organisations and residents so that more people are aware of the support that is available. We continue to work closely with other organisations, wherever possible, in order to ensure that we have appropriate referral and signposting pathways in place and clients benefit from the holistic support that we recognise is invaluable as they endeavour to improve all aspects of their lives. Staff have continued to work to enhance links with the university in Aberystwyth, providing information and support to individuals and delivering presentations to inform staff and students about the specialist support services available.

Development Plans for 2023-4

In April 2023, Mid Wales RSC's new Regional Training and Development Officer will commence in post. It is hoped that this will bring opportunities to further develop and strengthen our relationships with partner agencies. This will also increase our training provision in the region, ensuring that colleagues in partner agencies have an increased understanding of the issues facing clients who have experienced trauma as a result of rape or sexual abuse.

Conclusion

The Trustees would particularly like to thank our highly dedicated and skilled team of staff and volunteers who have contributed to the success of Mid Wales Rape Support Centre through 2022-23. We continue to be grateful for the dedication and commitment of all of the staff in Mid Wales, as they deliver the best possible service for our vulnerable clients. The feedback we receive from clients continues to be excellent and demonstrates the good work that is undertaken.

Client comments for this year have included:

'I feel like I can re-start my life. Thank you. I just had not understood that what I was going through was a normal reaction to trauma, and what I have experienced. Thank you'

'I'm so glad to have found this specialist support. I feel completely understood and for the first time I have been able to speak about my experiences without any sense of shame.'

Work Undertaken and Performance Indicators 2021-22

Mid Wales RSC provided one to one support for a total of 406 clients during this financial year.

ISVA Clients: 123

Female / adult: 91

Male / adult: 15

Other / adult: 1

Female / child: 16

Adult Counselling Clients: 112

Female / adult: 96

Male / adult: 12

Other / adult: 4

Wellbeing Clients: 133

Female / adult: 98

Male / adult: 23

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

Other / adult: 3
Female / child: 8
Male / child: 1

CYP Counselling Clients: 38

Female / child: 24
Male / child: 14

Referrals: 208

Adult: 189
CYP: 19

Fundraising activities

The charity does not carry out any significant fundraising.

Financial review

Principal funding sources

The main funder of our organisation continues to be the Ministry of Justice and the trustees would like to express their warm and continued thanks for the contributions made by the Ministry of Justice and all other funders without whom the objectives of the charity could not be met.

Reserves policy

The Trustees have a policy to hold a level of reserves that they consider suitable to allow the Charity to meet its day-to-day requirements to ensure counselling and advocacy services for its users can be continued without interruption should any funding difficulties (or delays) be experienced. The Trustees have considered the sum of the risks outlined and believe that it is appropriate to maintain free reserves at a level that would support our operations for a six-month period. The 2022-23 targeted reserves were £72,108 (2021-22: £68,476). The actual free reserves were £17,726. (2021/22: £17,726)

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

On the formal incorporation of Mid Wales RSC as a Registered Charity and a Company Limited by Guarantee, the Objects and Powers of the Charity were set out in its Articles of Association.

Recruitment and appointment of new trustees

A Committee, consisting of at least four Trustees, is elected at each Annual General Meeting. Those Trustees available for re-appointment and any new nominations are then proposed and seconded and appointed by a simple majority of the remaining members present at the meeting. At year end, Mid Wales RSC had six Trustees.

Organisational structure

Mid Wales RSC Trustees are responsible for determining the strategic direction and policy of the Charity and ensuring good governance. The Trustees are drawn into a variety of professional backgrounds and the range of their experience and knowledge contributes significantly to the work and aims of the Charity.

The Chief Executive is responsible for ensuring that the Charity delivers all services it provides to a high standard, that key performance indicators are being met and for submitting a detailed Chief Executive's Report at Trustee Meetings.

The day to day responsibility for the Charity's provision of service is shared between the Chief Executive and Deputy Chief Executive. They retain overall responsibility for staff management. New Pathways' Head of Finance, Head of Sexual Assault Services and Head of Therapeutic Services also provide additional senior management support to Mid Wales RSC.

A number of counselling supervisors supervise all aspects of the clinical practice of the paid and voluntary counsellors.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Induction and training of new trustees

Trustees are aware of their obligations as Trustees having all received training on the role of trustees and on governance. Trustees are kept fully informed of the service developments and financial position by means of the standing Chief Executive and Finance reports provided at Trustee meetings.

Key management remuneration

New Pathways (the Parent company) set up a remuneration committee in 2014 to consider and report upon the framework and /or policy for remuneration, terms of employment and any changes, including service of contract, remuneration, policy and scope for pension arrangements, basis of bonus and bonus awards; incentive and benefit plans which may not be available to all employees and the targets for any performance related schemes. This policy has been adopted by Mid Wales Rape Support Centre.

Related parties

It is important to good governance that trustees identify all related party transactions and handle any conflicts of interest properly. Our Board of Trustees have acted solely in the interests of the charity and not for private benefit.

We prepare our accounts using the Charities Statement of Recommended Practice (SORP) and are transparent about our transactions with persons and entities closely connected to the charity or our trustees, or senior management. There is a requirement on our Board of Trustees and senior management to disclose any related party transactions or conflicts of interest at regular board meetings and we confirm that there have been none recorded in this period. In 2022-23, trustees were not remunerated for their service to the Charity and claimed no expenses. No other benefits were identified. Trustees did not enter into any transactions with persons or entities that are closely connected to the charity or its trustees or senior management.

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 assurance against fraud and error.

The Trustees are responsible for ensuring the charity maintains a comprehensive risk management strategy and that appropriate actions are taken to manage and mitigate risks. To this end, a full Risk Register was developed and maintained throughout the year, with oversight given at quarterly Board meetings.

Procedures are in place to eliminate any major risks to which the Charity may be exposed relating to the health and safety of staff, volunteers, clients and visitors to our centre, lone worker safety and client vulnerability.

An indemnity insurance policy covers the Charity and its counsellors from professional risks and protocols ensuring safe authorisation of all financial transactions are in place.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Health & Safety

We operate Health and Safety Procedures that are 'fit for purpose' which keep our staff and clients safe. We utilise external experts to advise and consult with us on Health and Safety and use an online Health and Safety management system.

Employees

We believe passionately in supporting our staff to develop and to support their aims in whatever way we can. To this end, we are committed to ensuring that access to employment opportunities, training, reward and progression provides equality of opportunity for all employees.

We have continued to support our staff as they have worked from home. We have maintained contact routinely through regular morning meetings and team meetings and encouraged staff to share concerns and celebrate successes with their colleagues wherever possible. We have also introduced a range of specific measures to ensure staff welfare. These include social events such as a book group and health and wellbeing sessions e.g. online yoga and a virtual 'kitchen' to encourage regular and informal social interaction.

The professional support provided by Peninsula in respect of all HR matters has been invaluable to the charity over the year. The Employee Assistance Scheme, an anonymous, no cost scheme, which is specifically aimed at helping employees to balance the pressure of work with the challenges of home life, has proved to be particularly valuable. The scheme provides emotional and practical support for any employee who wishes to access it.

All staff who work directly with clients have clinical supervision to support their work and their own wellbeing. Supervision for our counselling staff is in line with BACP guidelines.

General Data Protection Regulation (GDPR)

In 2018-19 we put in place appropriate information governance to ensure we comply with the General Data Protection Regulation (GDPR), which were effective from 25 May 2018. We have reviewed every aspect of how we handle information relating to our beneficiaries, supporters and staff, to ensure we are always clear and open about how we handle personal data and are taking necessary measures to keep it safe and secure.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

08209555 (England and Wales)

Registered Charity number

1149321

Registered office

Willow House
11 Church Street
Merthyr Tydfil
CF47 0BS

Trustees

Alison Smith - Chair
Tanya Bollen - Treasurer
Graeme Gibson
Ann Elizabeth Batley
Vickram Tikkoo
Amy Van-Baaren

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Auditors

Baker Knoyle Audit Limited
Chartered Certified Accountants
Orbit Business Centre
Rhydycar Business Park
Merthyr Tydfil
CF48 1DL

Principal Office

46 Great Darkgate Street
Aberystwyth
SY23 1DE

Bankers

Barclays Bank PLC
High Street
Merthyr Tydfil
CF47 8DL

Solicitors

Geldards LLP
Dumfries House
Dumfries Place
Cardiff
CF10 3ZF

Executive Management Team

Mrs J Stamp Chief Executive
Mr M Wilkinson Deputy Chief Executive

NOTE FROM THE TRUSTEES

The Trustees are also the Directors of New Pathways Family Friendly Therapeutic Centre of Excellence (registered charity number 1126120 and company number 06701013), incorporated in England & Wales. Mid Wales Rape Support Centre is a subsidiary of New Pathways Family Friendly Therapeutic Centre of Excellence.

The parent company has the same principal purpose and activities as the subsidiary. Group accounts are prepared, which incorporate this subsidiary, and are filed at Companies House, under the above parent stated name.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Mid Wales Rape Support Centre for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

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

STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS

So far as the trustees are aware, there is no relevant information (as defined by Section 418 of the Companies Act 2006) of which the charitable company's auditors are unaware, and each trustee has taken all the steps that they ought to have taken as a trustee in order to make them aware of any audit information and to establish that the charitable company's auditors are aware of that information.

AUDITORS

The auditors, Baker Knogle Audit Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

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

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 7 December 2023 and signed on the board's behalf by:



A Smith - Trustee

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
MID WALES RAPE SUPPORT CENTRE (REGISTERED NUMBER: 08209555)**

Opinion

We have audited the financial statements of Mid Wales Rape Support Centre (the 'charitable company') 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), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 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, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
MID WALES RAPE SUPPORT CENTRE (REGISTERED NUMBER: 08209555)

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our sector experience through discussion with the Officers and other management (as required by auditing standards).
- We had regard to laws and regulations in areas that directly affect the financial statements including financial reporting (including related trade union legislation) and taxation legislation. We considered that extent of compliance with those laws and regulations as part of our procedures on the related financial statement items.
- With the exception of any known or possible non-compliance, and as required by auditing standards, our work in respect of these was limited to enquiry of the Officers.
- We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit.
- We addressed the risk of fraud through management override of controls, by testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion. There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it.

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.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
MID WALES RAPE SUPPORT CENTRE (REGISTERED NUMBER: 08209555)

Use of our report

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



Richard Phillips FCCA (Senior Statutory Auditor)
for and on behalf of Baker Knogle Audit Limited
Chartered Certified Accountants
Orbit Business Centre
Rhydycar Business Park
Merthyr Tydfil
CF48 1DL

20 December 2023

MID WALES RAPE SUPPORT CENTRE

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	-	141,009	141,009	145,304
Other income		-	-	-	-
Total		-	141,009	141,009	145,304
EXPENDITURE ON					
Charitable activities					
Rape Support and Counselling		-	144,217	144,217	136,952
NET INCOME/(EXPENDITURE)		-	(3,208)	(3,208)	8,352
RECONCILIATION OF FUNDS					
Total funds brought forward		17,726	30,081	47,807	39,455
TOTAL FUNDS CARRIED FORWARD		17,726	26,873	44,599	47,807

The notes form part of these financial statements

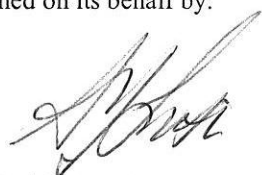
MID WALES RAPE SUPPORT CENTRE (REGISTERED NUMBER: 08209555)

BALANCE SHEET
31 MARCH 2023

	Notes	2023 £	2022 £
CURRENT ASSETS			
Debtors	8	5,026	3,100
Cash at bank and in hand		513,901	341,785
		<u>518,927</u>	<u>344,885</u>
CREDITORS			
Amounts falling due within one year	9	(474,328)	(297,078)
		<u>44,599</u>	<u>47,807</u>
NET CURRENT ASSETS			
		<u>44,599</u>	<u>47,807</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>44,599</u>	<u>47,807</u>
NET ASSETS		<u>44,599</u>	<u>47,807</u>
FUNDS	11		
Unrestricted funds		17,726	17,726
Restricted funds		26,873	30,081
TOTAL FUNDS		<u>44,599</u>	<u>47,807</u>

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

The financial statements were approved by the Board of Trustees and authorised for issue on 7 December 2023 and were signed on its behalf by:



A Smith - Trustee

MID WALES RAPE SUPPORT CENTRE

CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 £	2022 £
Cash flows from operating activities			
Cash generated from operations	1	172,116	129,454
Net cash provided by operating activities		172,116	129,454
Change in cash and cash equivalents in the reporting period		172,116	129,454
Cash and cash equivalents at the beginning of the reporting period		341,785	212,331
Cash and cash equivalents at the end of the reporting period		513,901	341,785

The notes form part of these financial statements

MID WALES RAPE SUPPORT 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)	(3,208)	8,352
Adjustments for:		
(Increase)/decrease in debtors	(1,926)	7,324
Increase in creditors	177,250	113,778
Net cash provided by operations	<u>172,116</u>	<u>129,454</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	341,785	172,116	513,901
	<u>341,785</u>	<u>172,116</u>	<u>513,901</u>
Total	<u>341,785</u>	<u>172,116</u>	<u>513,901</u>

MID WALES RAPE SUPPORT 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 charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006. The incorporated charity is registered in England and Wales.

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.

The following specific policies are applied:

Voluntary Income

Voluntary income is income received by way of grants, gifts or donation. These are included in full on receipt unless it is subject to a condition when it is treated as deferred income.

Deferred Income

Income or grants received in advance are held as deferred income and carried forward to future accounting periods to be released when the defined purpose of the work or project have been completed, approved or certified.

Gifts in Kind

Gifts in kind are included in the income and expenditure account where they are applied in carrying out charitable activities, where the company would otherwise have to purchase the donated facility and the benefit is both quantifiable and material. The quantifiable benefit is shown as both incoming and expended resources within the appropriate funds. Where the gift is an asset it is treated as income and taken to stock or fixed assets as appropriate.

The value of services provided by volunteers is not quantified.

Investment Income

Investment income is included when receivable.

Trading Income

Trading Income is recognised when earned.

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.

Charitable Expenditure

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes the costs that can be attributed directly to those activities and those costs of an indirect nature necessary to support them.

Governance Costs

MID WALES RAPE SUPPORT CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued **FOR THE YEAR ENDED 31 MARCH 2023**

1. ACCOUNTING POLICIES - continued

Expenditure

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include audit fees, costs relating to the strategic management of the charity, management of assets and organisational administration.

Support Costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs can include back office costs, finance, personnel, payroll and governance costs which support the activities of the charity.

All Expenditure

All expenditure is allocated between the categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned between categories on a basis that fairly reflects their usage.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 10% on cost
Fixtures and fittings	- 20% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

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

Leased assets

Fixed assets acquired under finance leases are included in the balance sheet at historic cost less accumulated depreciation. The present value of future rentals is shown as a liability. Interest payable in each period is charged as an expended resource in proportion to the amount outstanding under the lease. Operating lease rentals are charged as expended resources as incurred.

Tangible assets

Tangible fixed assets are included in the balance sheet at historic cost less accumulated depreciation. Grant receipts which fund fixed asset acquisitions are taken to restricted funds and the appropriate depreciation charge is made against those funds over the expected useful life of the asset.

Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price.

Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist.

MID WALES RAPE SUPPORT CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Grants	141,009	145,304

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

	2023	2022
	£	£
Ministry of Justice	114,849	93,480
BBC Children in Need	10,166	10,000
WCVA Comic Relief	-	21,824
Community Foundation in Wales	-	20,000
National Lottery (People & Places)	15,994	-
	<u>141,009</u>	<u>145,304</u>

3. SUPPORT COSTS

	Management	Finance	Other	Governance costs	Totals
	£	£	£	£	£
Rape Support and Counselling	10,409	30	5,172	6,520	22,131

Support costs have been apportioned on a Core cost activity basis and on percentage allocation which is considered appropriate for the charitable activity undertaken.

4. NET INCOME/(EXPENDITURE)

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

	2023	2022
	£	£
Auditors' remuneration	6,520	4,300
Pension costs	3,636	5,306

Auditors' remuneration is analysed as follows:

	£	£
Fees payable to the charity's auditors for the audit of the charity's financial statements	3,900	2,150
Fees payable to the charity's auditors' in relation to other accountancy services provided to the charity	2,620	2,150
	<u>6,520</u>	<u>4,300</u>

MID WALES RAPE SUPPORT CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

5. 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

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

6. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	39,517	68,169
Other pension costs	3,636	2,947
	<u>43,153</u>	<u>71,116</u>

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

	2023	2022
Service Manager/Trainer	1	2
Support Staff and Administration	1	1
	<u>2</u>	<u>3</u>

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

Included within the wages and salaries cost is £2,940 (2022: £3,910) relating to Social Security Costs.

Key Management is included in the parent company.

7. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 April 2022 and 31 March 2023	<u>11,410</u>	<u>42,431</u>	<u>53,841</u>
DEPRECIATION			
At 1 April 2022 and 31 March 2023	<u>11,410</u>	<u>42,431</u>	<u>53,841</u>
NET BOOK VALUE			
At 31 March 2023	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2022	<u>-</u>	<u>-</u>	<u>-</u>

MID WALES RAPE SUPPORT CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade debtors	100	100
Prepayments	4,926	3,000
	<u>5,026</u>	<u>3,100</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	2,581	2,486
Amounts owed to group undertakings	427,940	285,492
Social security and other taxes	-	633
Deferred income	39,007	4,167
Accrued expenses	4,800	4,300
	<u>474,328</u>	<u>297,078</u>

Deferred Income

	2023	2022
	£	£
Opening Balance	4,167	24,167
Movement in the period	34,840	(20,000)
	<u>39,007</u>	<u>4,167</u>

Deferred income represents income received from contributing agencies where the contribution was restricted to a fixed time period project which extends beyond the current financial year. Income is deferred on the basis that the contribution was to the project as a whole, the time period of the project was fully disclosed to the contributing agencies and that time period is certain.

The deferred income carried forward is analysed as follows:

	2023	2022
	£	£
Children In Need	4,501	4,167
National Lottery People & Places	34,506	-
	<u>39,007</u>	<u>4,167</u>

MID WALES RAPE SUPPORT CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

10. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	Total funds 2023 £	Total funds 2022 £
Fixed Assets	-	-	-	-
Net Current Assets	17,726	26,873	44,599	47,807
	<u>17,726</u>	<u>26,873</u>	<u>44,599</u>	<u>47,807</u>

Analysis of Reserves

	Unrestricted funds £	Restricted funds £	Total funds 2023 £	Total funds 2022 £
Amounts set aside to writedown fixed assets	-	-	-	-
Other designated and restricted funds	-	26,873	26,873	30,081
Free Reserves	17,726	-	17,726	17,726
	<u>17,726</u>	<u>26,873</u>	<u>44,599</u>	<u>47,807</u>

11. MOVEMENT IN FUNDS

	At 1/4/22 £	Net movement in funds £	At 31/3/23 £
Unrestricted funds			
General fund	17,726	-	17,726
Restricted funds			
Survivors Trust	12,898	-	12,898
Core Services Fund	16,361	(3,208)	13,153
Community Foundation in Wales	822	-	822
	<u>30,081</u>	<u>(3,208)</u>	<u>26,873</u>
TOTAL FUNDS	<u>47,807</u>	<u>(3,208)</u>	<u>44,599</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Restricted funds			
Core Services Fund	100,222	(103,430)	(3,208)
BBC Children in Need	10,166	(10,166)	-
MOJ MRSF	14,628	(14,628)	-
National Lottery People & Places	15,993	(15,993)	-
	<u>141,009</u>	<u>(144,217)</u>	<u>(3,208)</u>
TOTAL FUNDS	<u>141,009</u>	<u>(144,217)</u>	<u>(3,208)</u>

MID WALES RAPE SUPPORT CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/21 £	Net movement in funds £	At 31/3/22 £
Unrestricted funds			
General fund	17,726	-	17,726
Restricted funds			
Survivors Trust	12,898	-	12,898
Core Services Fund	8,831	7,530	16,361
Community Foundation in Wales	-	822	822
	<u>21,729</u>	<u>8,352</u>	<u>30,081</u>
TOTAL FUNDS	<u>39,455</u>	<u>8,352</u>	<u>47,807</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Restricted funds			
Core Services Fund	93,480	(85,950)	7,530
BBC Children in Need	10,000	(10,000)	-
WCVA / Comic Relief	21,824	(21,824)	-
Community Foundation in Wales	20,000	(19,178)	822
	<u>145,304</u>	<u>(136,952)</u>	<u>8,352</u>
TOTAL FUNDS	<u>145,304</u>	<u>(136,952)</u>	<u>8,352</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/21 £	Net movement in funds £	At 31/3/23 £
Unrestricted funds			
General fund	17,726	-	17,726
Restricted funds			
Survivors Trust	12,898	-	12,898
Core Services Fund	8,831	4,322	13,153
Community Foundation in Wales	-	822	822
	<u>21,729</u>	<u>5,144</u>	<u>26,873</u>
TOTAL FUNDS	<u>39,455</u>	<u>5,144</u>	<u>44,599</u>

MID WALES RAPE SUPPORT CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Restricted funds			
Core Services Fund	193,702	(189,380)	4,322
BBC Children in Need	20,166	(20,166)	-
WCVA / Comic Relief	21,824	(21,824)	-
Community Foundation in Wales	20,000	(19,178)	822
MOJ MRSF	14,628	(14,628)	-
National Lottery People & Places	15,993	(15,993)	-
	<u>286,313</u>	<u>(281,169)</u>	<u>5,144</u>
TOTAL FUNDS	<u>286,313</u>	<u>(281,169)</u>	<u>5,144</u>

Transfers between funds

Transfers between funds arise where unrestricted funds have been used to fund shortfalls in restricted funds and to reallocate fixed assets purchased out of restricted funds to the Restricted Fixed Asset Fund. The free reserves are available to provide funds to cashflow projects funded on a retrospective basis and are available with the approval of the trustees to fund any expenditure on projects or expenses which fall within the organisations general aims and objectives. They are accumulated in accordance with the reserves policy as stated in the Trustees Report.

Activities undertaken within each major restricted fund

The restricted funds of the charity have been applied during the year or are held for future expenditure in the following areas:

Survivors Trust

To set up and run a new charitable company to provide support service to women, men, children and young people who have been affected by rape, sexual abuse or trauma.

Core Service Fund

This is funded by the Ministry of Justice to support the core funding of Mid Wales RSC.

BBC Children in Need

To provide counselling for children and young people who have suffered sexual abuse or trauma.

Community Foundation in Wales

This fund will cover the salary costs of a part time Trainer and provide a contribution to other project costs including course validation & set-up, resource materials, marketing, and travel & subsistence.

MOJ MSRF 2021 - 2022

This fund is to support the provision of activities to address the specific needs of male victims who have experienced rape or sexual abuse at any point in their life, including recent and non-recent child sexual abuse.

National Lottery People & Places

Funding to deliver support by Sexual Violence Support Workers for people affected by rape and sexual abuse.

MID WALES RAPE SUPPORT CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

12. EMPLOYEE BENEFIT OBLIGATIONS

The Charity operates a defined contribution pension scheme.

During the year the charity was committed to pay £3,636 (2022: £5,306) to the employees personal schemes.

At the year end contributions of £Nil (2022: £Nil) were unpaid, and have been included within accruals.

13. RELATED PARTY DISCLOSURES

As stated in the Trustees' Report the Charity depends upon working together with partnership organisations in order to deliver its service. Some of these partnership organisations make contributions to support the Charity and they are all encouraged to appoint representatives to the Board of Trustees. At this time no organisations have chosen to appoint a representative to the Board of Trustees.

The husband of the Chief Executive is employed by the Parent Company New Pathways in the position of deputy Chief Executive, he is paid a salary in accordance with the market rate for the position. The trustees have been fully informed in respect of the relationship.

The charity was formed as part of the New Pathways organisation supplying the same charitable objectives and has the same Board of Trustees as New Pathways. As such the organisation is technically a subsidiary of New Pathways and will be part of the consolidated group accounts of New Pathways.

The following related party transactions took place during the year:

	2023	2022
	£	£
Net Costs/(income) incurred by Pathways on behalf of Mid Wales Rape Support Centre	142,448	136,796
Management charge due to New Pathways	-	-
Balance due to New Pathways at the year end	427,940	285,492

14. ULTIMATE CONTROLLING PARTY

The ultimate controlling party is the board of directors/trustees.

15. GIFTS IN KIND

Volunteer Time

The value of volunteer time is not quantified in terms of money but the time contributed by volunteers is an invaluable resource in terms of the outstanding contribution made by them.

The number of hours contributed by volunteers in the year was 186 (2022: 720).

MID WALES RAPE SUPPORT CENTRE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Grants	141,009	145,304
Total incoming resources	141,009	145,304
 EXPENDITURE		
Charitable activities		
Wages	30,053	59,528
Pensions	3,054	1,996
Rates and water	3,597	1,572
Light and heat	2,465	312
Telephone	818	2,226
Printing, postage & stationery	526	742
Sundries	-	1,265
Rent	9,600	9,200
Property maintenance	4,211	2,857
Cleaning	547	71
Training costs	16,617	-
Computer expenses	1,000	4,979
Travel expenses	2,031	1,187
Professional fees	207	-
Management charges	-	18,163
Sessional Counselling and Supervision	35,150	-
Costs recharged	12,210	13,481
	122,086	117,579
 Support costs		
Management		
Wages	9,464	8,641
Pensions	582	951
Advertising	363	1,440
	10,409	11,032
 Finance		
Bank charges	30	-
 Other		
Rates and water	899	393
Light and heat	616	78
Telephone	205	556
Rent	2,400	2,300
Property maintenance	1,052	714
	5,172	4,041

MID WALES RAPE SUPPORT CENTRE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023

	2023 £	2022 £
Other		
Governance costs		
Auditors' remuneration	6,520	4,300
Total resources expended	144,217	136,952
Net (expenditure)/income	(3,208)	8,352