

Charity Registration Number. 1166591

**BARNSLEY SEXUAL ABUSE & RAPE CRISIS SERVICES
(BSARCS)**

REPORT AND ACCOUNTS

YEAR ENDED 31 MARCH 2021

BARNSELEY SEXUAL ABUSE & RAPE CRISIS SERVICES

TRUSTEES' REPORT AND ACCOUNTS

YEAR ENDED 31 MARCH 2021

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BARNSELEY SEXUAL ABUSE & RAPE CRISIS SERVICES

LEGAL AND ADMINISTRATIVE INFORMATION

YEAR ENDED 31 MARCH 2021

Full name: Barnsley Sexual Abuse & Rape Crisis Services

Registered charity number: 1166591

Registered office & principal address: P O BOX 775
Barnsley
S70 9PL

Trustees: K Firth - *appointed 11/02/2021*
J Foers – *resigned 10/09/2020*
J K Galvin - *resigned 31/12/2020*
J Jones - *appointed 13/05/2021*
J Keen
K Lewis - *appointed 13/05/2021*
S N Powell - *appointed 27/07/2021*
F Stephenson
A D Wilkinson

Chairperson: F Stephenson

Treasurer: K Firth

Chief Executive Officer: L Casserly

Bankers: United Trust Bank
Lloyds Bank plc
Charity Bank Limited
Nationwide Building Society

Accountant: Angela Hayes
Community Accountant
BCVS Services Limited
Priory Campus
Pontefract Road
Barnsley
S71 5PN

Registered Auditors: GBAC Limited
Old Linen Court
83-85 Shambles Street
Barnsley
S70 2SB

The trustees present their annual report and accounts for the year ending 31 March 2021.

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).

Structure, governance and management

Barnsley Sexual Abuse & Rape Crisis Services (BSARCS) is a Charitable Incorporated Organisation (CIO), registered with the Charity Commission and governed by its Constitution.

The CIO was incorporated on 18 April 2016 and commenced its activities on 01 April 2017. However, the organisation has been in existence since 1989. Prior to the incorporation of the CIO, BSARCS operated as an unincorporated charity (registration number 1001452). The CIO acquired the charitable funds and activities of registered charity number 1001452 on 01 April 2017.

The members of the CIO are the charity trustees. Membership of the CIO cannot be transferred to anyone else. If the CIO is wound up, the liability of each member to contribute to the assets of the charity is limited to a sum not exceeding £1.

The affairs of the charity are managed by the trustees, who may exercise all the powers of the charity. The trustees delegate day-to-day management to the Chief Executive Officer, Lynne Casserly.

Appointment of trustees

The trustees are appointed by a resolution passed at a properly convened meeting of the Charity Trustees. The trustees, when complete, consist of at least three, there is no maximum number of charity trustees that may be appointed to the CIO. The trustees who served during the year, and to the date of the signing of this report, are listed on page 3.

Trustee training and induction

All trustees are given a copy of the Trustee Handbook with information about the charity, the role of the trustee and relevant policies and procedures. Trustees are also provided with copies of the current version of the constitution and the latest Annual Report & Accounts. New trustees are invited to attend a Board meeting to observe, have an induction meeting with the Chair and are offered a review meeting on completion of the first 6 months.

Related parties

The trustees consider that there are no related parties to the charity.

Risk management

The trustees examine the major risks that the charity faces and put into operation systems so that necessary steps can be taken to lessen these risks. The charity attained national service standards of the Survivors Trust UK that contain an approved and accredited risk management policy which is reviewed regularly by the trustees. The major risks that the charity faces are loss of funding and the risk that sexual violence does not have a voice or profile in Barnsley. Risk to funding is managed by working to maintain a 6-month reserve and ensuring funding is obtained from more than one source. Risk to profile is minimised by ensuring regular attendance at strategic boards and forums and the development of the training service.

Charitable aims and objectives

BSARCS is a charitable voluntary organisation that exists to support people who have been affected by sexual violence at any time in their lives. We recognise that sexual violence can affect everyone, regardless of gender, race, religion, culture, sexuality, age or disability.

The principle objective of the charity is to relieve the mental and physical distress of mainly, but not entirely, women who have experienced sexual violence at any time in their lives.

Strategy

In order to achieve its aims, BSARCS plan is to:

- Offer a range of flexible support that clients can easily find
- Ensure staff are trained and supported to deliver quality work to clients
- Increase client support available by introducing volunteers
- Ensure partner agencies are trained in understanding the impact of sexual abuse and how to deal effectively with first disclosure

Clients

BSARCS recognises that the reason it exists is to support people of all genders and of any age who have experienced sexual abuse and who live in Barnsley and surrounding areas. Our aim is to provide tailored support to enable people to cope and recover from the trauma they have experienced.

In order to do this BSARCS supports people who have reported, or who are considering reporting, what happened to them to the police. That support lasts throughout the justice process, which can be over three years. Within our justice support team, BSARCS has additional staff working solely to support clients who have reported CSE as part of the NCA's Operation Stovewood based in Rotherham.

As a specialist agency, BSARCS also recognises that the majority of people wish to keep their confidentiality and not report to the police. We ensure that practical and emotional support services are offered to these clients to ensure they can achieve their goals. All BSARCS services are free at the point of delivery.

Our staff

BSARCS employs professionally qualified staff to deliver its services. BSARCS employs 37 staff in a range of part-time, full-time and associate positions. Staff receive induction, specialist training and external clinical supervision throughout the year. Training has included: the effects of sexual violence, EMDR, dissociation, trauma and the ACES and dealing with suicide.

Statistical outcomes

In this reporting year BSARCS worked with 931 women, 142 men and 259 children - 1332 clients overall. We have continued to allocate workers to clients throughout the pandemic and restrictions, welcoming 604 new clients into the service during the same period.

Despite the challenges of COVID, our staff delivered 1568 counselling or support sessions in person to our clients and 3264 sessions on-line or by telephone. Overall our team recorded 42,715 individual interactions with, or on behalf of our clients through the year.

90% of closed clients fed back that they felt more empowered as a direct result of our support and 94% of those clients reported an improvement in their health and wellbeing.

We have delivered specialist training to 190 professionals in the reporting period with overwhelmingly positive feedback on those individuals' ability to support people who disclose sexual abuse and working effectively with those who perpetrate sexual harm.

Activities undertaken for the public benefit

In order to achieve the charity's aims, the trustees have paid due regard to the public benefit guidance published by the Charity Commission.

In furtherance of the aims and objectives, BSARCS offers trauma informed services including:

- Face to face, specialist, integrative counselling
- Group work; separate groups for men, women and parents
- Advocacy
- Support through the justice process
- Children's Therapy
- Children's Wellbeing Support
- Wellbeing Advocacy
- Psycho-education
- Support for parents and relatives
- Training
- Specialist support for people who have experienced CSE

Funders

A huge thank you to the individuals, grant givers and public bodies that have supported our work this year. Our funders for 2020 - 2021 include:

- The National Lottery
- IDAS
- The Ministry of Justice
- BMBC
- National Crime Agency
- Children in Need
- Lloyds Bank Foundation
- DCMS
- The Police and Crime Commissioner
- Violence Reduction Unit
- Individual donors and supporters

BSARCS works with The National Crime Agency (NCA), The South Yorkshire Sexual Violence Partnership and Independent Domestic Abuse Services (IDAS). This successful partnership work has enabled continuity of services and has increased the availability of support for clients.

Achievements and performance during the period

This year was significantly affected by Covid restrictions however, BSARCS quickly adapted to online and telephone support with less than a week's disruption to client care. The organisation has navigated its way through the changing regulations ensuring full Covid compliance, whilst managing to keep the offices open for staff wellbeing. We also managed to achieve the majority of our objectives for the year.

These were to:

Complete developments on the accessible space

This year we were pleased to be able to offer a fully accessible group/training space, together with children's and adult's counselling rooms. The space is soundproofed and has additional ventilation for virus protection. These rooms ensure that anyone who has mobility issues can access all BSARCS services.

Further develop our training offer

This year we have successfully registered our first raft of courses with Continuing Professional Development (CPD) accreditation. The courses have already been successfully delivered to over 190 professionals in Barnsley.

To continue to deliver quality services, ensuring accreditation where appropriate.

Although Covid restrictions have created some difficulty this year, we have managed to retail all our service accreditations. We were also delighted to add the National ISVA Service accreditation to our repertoire.

To offer volunteering opportunities to enhance service delivery

Unfortunately, due to Covid restrictions we were unable to achieve this aim during the reporting period. Since then however, we have gone on to recruit our first tranche of volunteers.

The organisation is involved in Barnsley meetings and forums, as well as those which are regional and national. Through these forums we strive to influence policy and decision making to understand the crime of sexual violence and the impact it has on those people that have direct experience, as well as those people that support them.

Plans for the future

In the next year BSARCS aims to:

- Ensure a safe and flexible return for staff and clients
- Confirm ongoing funding for the ISVA contracts
- Work towards a more cohesive marketing strategy, ensuring all clients are aware of how to access our services.

Financial review

Principle Funding Sources

BSARCS is currently dependent on grant and other external funding in order to sustain its activities. During the reporting period, grants were received from The National Lottery, Ministry of Justice, BBC Children in Need, Lloyds Bank Foundation, Garfield Weston Foundation, NHS, DCMS and South Yorkshire Community Foundation. Local Authority funding was another principle source of income, together with service contracts with the National Crime Agency (NCA), Independent Domestic Abuse Services (IDAS) and the Police & Crime Commissioner (PCC). Full details of funding received during the year are provided on page 18 of this report.

The charity's policy on reserves

To ensure service continuity in the event of funding difficulties, the trustees have agreed to keep a level of financial reserves to ensure that core operations can continue for a period of 6 months. Reserves are also required to bridge short-term cash flow issues which may arise when funding is paid in arrears.

The main concerns of the trustees are to ensure that:

- Staff can continue working to deliver a service to clients and to try to secure new funding.
- If necessary, clients can be supported to a natural conclusion of their support with BSARCS and if necessary be signposted to other services.
- Volunteers can be recruited and trained in order to maintain a presence for Barnsley residents.
- Unexpected costs can be met such as staff cover in the case of illness or maternity/paternity leave.
- Financial obligations to staff and other contractual obligations can be met in the event that the organisation needs to close.

Currently, funding has been secured until 2022 but if difficulties were to arise, it has been calculated that reserves of approximately £400,000 would be required to continue running in the present form for 6 months.

Reserves will be built up from management fees and earned income. The reserves policy is monitored annually by the Finance Sub Committee and if required, changes to the reserve amount will be made by way of amendment to the policy.

At the year ending 31 March 2021, the total reserves held by the charity (represented by unrestricted funds) were £427,486 (2020: £318,810).

Financial position

The financial statements are set out in pages 13 to 24. The Statement of Financial Activities shows a surplus for the year of £134,739 (2020: a deficit of £27,583). The total funds at the year end stand at £494,373 (2020: £359,634). The general reserves of the charity at the year end, stand at £427,486 (2020: £318,810).

Trustees responsibilities for the financial statements

Law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

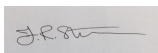
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees:

Signed:



Fiona Stephenson (Jan 21, 2022,
11:34am)

F Stephenson, Chair

Date: 12 January 2022

BARNSELEY SEXUAL ABUSE & RAPE CRISIS SERVICES
INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF
BARNSELEY SEXUAL ABUSE & RAPE CRISIS SERVICES
YEAR ENDED 31 MARCH 2021

Opinion

We have audited the financial statements of Barnsley Sexual Abuse Rape Crisis Centre (the 'charity') for the year ended 31 March 2021 which comprise the statement of financial activities, the balance sheet and the 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, 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 31 March 2021 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditors' 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 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 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.

BARNSELEY SEXUAL ABUSE & RAPE CRISIS SERVICES

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF BARNSELEY SEXUAL ABUSE & RAPE CRISIS SERVICES continued

YEAR ENDED 31 MARCH 2021

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable incorporated organisation or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' 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. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

We obtained an understanding of the Charity and the sector in which it operates to identify laws and regulations that could reasonably be expected to have a direct effect on the financial statements. We obtained our understanding in this regard through discussions with management, application of cumulative audit knowledge and experience of the sector.

We determined the principal laws and regulations relevant to the Charity in this regard to be those arising from the Charities Act 2011, Local tax laws and regulations, Anti Money Laundering Legislation and Bribery Act 2010.

BARNSELEY SEXUAL ABUSE & RAPE CRISIS SERVICES
INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF
BARNSELEY SEXUAL ABUSE & RAPE CRISIS SERVICES continued
YEAR ENDED 31 MARCH 2021

We designed our audit procedures to ensure the audit team considered whether there were any indications of non-compliance by the Charity with those laws and regulations. These procedures included, but were not limited to; a review of the Board minutes throughout the year and post year end. A review of general ledger transactions and discussions with management.

We also identified the risks of material misstatement of the financial statements due to fraud. We considered, in addition to the non-rebuttable presumption of a risk of fraud arising from management override of controls, including the potential for management bias identified in relation to the provisions and estimates and and we addressed this by challenging the assumptions and judgements made by management when auditing that significant accounting estimate.

As in all of our audits, we addressed the risk of fraud arising from management override of controls by performing audit procedures which included but were not limited to: the testing of journals; reviewing accounting estimates for evidence of bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditors' report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Miss Victoria Harrison (Senior Statutory Auditor)
for and on behalf of GBAC Limited

Statutory Auditor
24 January 2022

Old Linen Court
83-85 Shambles Street
Barnsley
South Yorkshire
S70 2SB

GBAC Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under Part 42 of the Companies Act 2006.

BARNSELY SEXUAL ABUSE & RAPE CRISIS SERVICES

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 MARCH 2021

		Unrestricted Funds	Designated Funds	Restricted Funds	2021 Total Funds	2020
	Note	£	£	£	£	£
Income:						
Donations and legacies	2a	78,075	-	-	78,075	11,907
Income from charitable activities	2b	463,196	-	553,911	1,017,107	790,321
Income from other trading activities: fundraising & events	2c	-	-	-	-	150
Investment income	2d	1,533	-	-	1,533	2,063
Total income		<u>542,804</u>	<u>-</u>	<u>553,911</u>	<u>1,096,715</u>	<u>804,441</u>
Expenditure						
Cost of raising funds	3a	5,910	-	-	5,910	5,249
Expenditure on charitable activities	3b	432,135	6,641	517,290	956,066	818,559
Other expenditure	3c	-	-	-	-	8,216
Total expenditure		<u>438,045</u>	<u>6,641</u>	<u>517,290</u>	<u>961,976</u>	<u>832,024</u>
Net income/expenditure for the year		104,759	(6,641)	36,621	134,739	(27,583)
Transfers between funds	12	3,917	28,785	(32,702)	-	-
Total funds brought forward		318,810	20,662	20,162	359,634	387,217
Total funds carried forward	11	<u>427,486</u>	<u>42,806</u>	<u>24,081</u>	<u>494,373</u>	<u>359,634</u>

The Statement of Financial Activities includes all gains and losses recognised in the year.

The designated funds are the Fixed Assets owned by the charity.

Prior year comparatives by fund are detailed in the notes to the accounts.

BARNSELEY SEXUAL ABUSE & RAPE CRISIS SERVICES

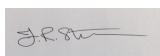
BALANCE SHEET

AS AT 31 MARCH 2021

	Note	£	2021 £	£	2020 £
Fixed assets					
Tangible fixed assets	4		42,806		20,662
Current assets					
Debtors	5		50,760	68,148	
Cash at bank and in hand			<u>456,720</u>	<u>283,156</u>	
Total current assets			507,480	351,304	
Current liabilities					
Creditors	6				
amounts falling due within one year			<u>(55,913)</u>	<u>(12,332)</u>	
Net current assets			451,567		338,972
Net assets			<u>494,373</u>		<u>359,634</u>
Funds of the charity	11				
Unrestricted funds			427,486		318,810
Designated funds (Fixed Assets)			42,806		20,662
Restricted funds			24,081		20,162
Total funds			<u>494,373</u>		<u>359,634</u>

The trustees declare that they have approved the accounts above.
Signed on behalf of the charity's trustees:

Signed:



Fiona Stephenson (Jan 21, 2022,
11:24am)

F Stephenson, Chair

Dated: 12 January 2022

BARNSELEY SEXUAL ABUSE & RAPE CRISIS SERVICES

STATEMENT OF CASH FLOWS

YEAR ENDED 31 MARCH 2021

	Total Funds 2021 £	Prior Year Funds 2020 £
Cash flows from operating activities:		
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	134,739	(27,583)
Adjustments for:		
Depreciation	6641	3748
(increase)/decrease in debtors	17,388	(35,222)
increase/(decrease) in creditors	43,581	4,847
Net cash provided by (used in) operating activities	202,349	(54,210)
Cash flows from investing activities		
Purchase of property and equipment	(28,785)	(23,018)
Cash flows from financing activities	-	-
Change in cash and cash equivalents in the reporting period	173,564	(77,228)
Cash and cash equivalents at the beginning of the reporting period	283,156	360,384
Cash and cash equivalents at the end of the reporting period	456,720	283,156
Cash in hand and at bank	404,021	231,442
Notice deposits	52,699	51,714
Total cash and cash equivalents	456,720	283,156

1. Accounting policies

Basis of the preparation of the accounts

The financial statements have been prepared in accordance with 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 (FRS102) (effective 1 January 2019) – (Charities SORP (FRS102)).

Barnsley Sexual Abuse & Rape Crisis Services meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value, unless otherwise stated in the relevant accounting policy note(s).

Going Concern

The accounts have been prepared on a going concern basis. After reviewing the charity's forecasts and projections and its reserves, the trustees have reasonable expectation that the charity has adequate resources to continue in operation for the foreseeable future. BSARCS is fortunate to have been successful in gaining emergency grant funding which has ensured financial stability during the Covid-19 pandemic. The charity has a healthy reserve and no material uncertainties exist that would put the charity at risk of closure in the 12 month period from the date of signing of these accounts.

Incoming recognition

All incoming resources have been included in the Statement of Financial Activities when the charity is entitled to the income, when any performance conditions attached are met, when it is probable that the income will be received and when the amount can be measured reliably.

Donated goods and services

Donated facilities and services are recognised in the accounts, at the amount the charity would pay in the open market for a service equivalent to that being donated, when the charity would otherwise have purchased them and the value can be measured reliably.

Donated goods for the charity's own use are recognised as income, at their fair value.

The contribution of general volunteers is not recognised as income in the charity accounts.

Expenditure recognition

All expenditure is included on an accruals basis and is recognised as a liability is incurred. The charity is not registered for VAT and accordingly resources expended are shown gross of irrecoverable VAT.

Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Support cost allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, and administrative payroll costs. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

Tangible Fixed Assets

Tangible fixed assets, with a cost exceeding £1,000, are capitalised and depreciated over their expected useful lives. The rates applicable are:

- Leasehold building improvements – 7.5 % on a straight line basis
- Fixtures, fittings & equipment – 20% on a straight line basis
- Computer & digital equipment – 33.333% on a straight line basis

In the year of acquisition, assets are depreciated for the full year.

Taxation

BSARCS is a registered charity and is exempt from UK corporation tax on income from its charitable activities.

Pension costs

The charity operates a defined contribution pension scheme for employees. Pension costs charged to the Statement of Financial Activities represent the contributions payable by the charity in year.

Funds Structure

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity.

Restricted funds have been provided to the charity for particular purposes and may only be spent for the purposes for which they were given. Any balance remaining outstanding on a restricted fund at the end of the year is carried forward as a balance on that fund, unless permission has been given by the funder to remove the restriction on the balance outstanding.

Funds relating to capital expenditure are transferred to a designated fund against which depreciation is charged.

BARNSELEY SEXUAL ABUSE & RAPE CRISIS SERVICES

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 MARCH 2021

2. Analysis of income

	2021			2020		
	Unrestricted Funds	Restricted Funds	Total Funds	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£	£	£	£
2a Donations & legacies:						
Gifts & donations	7,420	-	7,420	11,094	-	11,094
Grants received:						
BMBC - Local Restrictions Support Grant	25,000	-	25,000	-	-	-
RMBC - Local Restrictions Support Grant	10,000	-	10,000	-	-	-
Lloyds Bank Foundation	20,000	-	20,000	-	-	-
HMRC - Job Retention Scheme	15,655	-	15,655	-	-	-
Tesco Community Grant	-	-	-	-	813	813
	78,075	-	78,075	11,094	813	11,907
2b Charitable activities:						
Grants received for service delivery:						
National Lottery Community Fund	-	86,623	86,623	-	85,035	85,035
Ministry of Justice	-	255,203	255,203	-	106,090	106,090
BBC Children in Need	-	59,700	59,700	-	34,656	34,656
SY Police and Crime Commissioner	-	32,396	32,396	-	-	-
DCMS	-	26,396	26,396	-	-	-
Garfield Weston	-	2,500	2,500	-	-	-
NHS Covid	-	2,043	2,043	-	-	-
S Y Community Foundation	-	5,000	5,000	-	10,000	10,000
Contracts & fees:						
IDAS	-	84,050	84,050	-	84,050	84,050
National Crime Agency	262,500	-	262,500	286,995	-	286,995
BMBC Children's Provision	100,000	-	100,000	-	100,000	100,000
SY Sexual Violence Partnership	95,101	-	95,101	76,290	-	76,290
Training fees	750	-	750	495	-	495
Rebates & miscellaneous income	4,845	-	4,845	6,710	-	6,710
	463,196	553,911	1,017,107	370,490	419,831	790,321
2c Other trading activities:						
Fundraising	-	-	-	150	-	150
	-	-	-	150	-	150
2d Investment income:						
Bank interest	1,533	-	1,533	2,063	-	2,063
	1,533	-	1,533	2,063	-	2,063
Total Income	542,804	553,911	1,096,715	383,797	420,644	804,441

BARNLEY SEXUAL ABUSE & RAPE CRISIS SERVICES

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 MARCH 2021

3. Analysis of expenditure

	2021			2020		
	Unrestricted Funds	Restricted Funds	Total Funds	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£	£	£	£
3a Cost of Raising funds:						
Salaries Cost	5,910	-	5,910	5,249	-	5,249
	5,910	-	5,910	5,249	-	5,249
3b Cost of Charitable Activities:						
<u>Direct costs of charitable activities:</u>						
Salaries cost	323,078	232,297	555,375	258,756	278,147	536,903
Freelance fees	55,780	59,154	114,934	5,443	28,636	34,079
Rent and premises overheads	14,387	37,630	52,017	38,320	22,069	60,389
Insurance	3,147	-	3,147	2,300	1,833	4,133
Mobile phones	2,179	4,925	7,104	3,666	2,002	5,668
Office supplies & admin expenses	150	2,873	3,023	1,123	1,902	3,025
Office equipment & furnishing	236	11,650	11,886	7,611	2,847	10,458
Building repairs & maintenance	1,283	2,426	3,709	-	-	-
General Housekeeping	-	3,695	3,695	117	1,821	1,938
Training	6,960	3,047	10,007	1,533	1,040	2,573
Publicity & marketing	240	6,000	6,240	99	-	99
Clinical supervision	1,163	10,237	11,400	3,020	7,413	10,433
Travel & meetings	6,124	325	6,449	18,140	2,247	20,387
Client support	-	816	816	365	2,094	2,459
Books & resources	-	567	567	132	362	494
Children's equipment & resources	-	1,385	1,385	-	402	402
Interpreting services	-	642	642	153	895	1,048
Depreciation (Designated Funds)	6,641	-	6,641	3,748	-	3,748
Miscellaneous & other expenses	2,442	1,493	3,935	3,821	1,252	5,073
	423,810	379,162	802,972	348,347	354,962	703,309
<u>Support Costs:</u>						
Salaries cost (admin & management)	9,375	130,704	140,079	35,470	69,552	105,022
Consultancy & Legal advice	1,020	1,650	2,670	4,801	-	4,801
Finance support & payroll services	971	4,774	5,745	3,979	106	4,085
Accountancy fee	-	1,000	1,000	1,045	-	1,045
Audit fee	3,600	-	3,600	-	-	-
Trustee meetings & expenses	-	-	-	164	133	297
	14,966	138,128	153,094	45,459	69,791	115,250
Total Cost of Charitable Activities	438,776	517,290	956,066	393,806	424,753	818,559
3c Other expenditure						
Grant returned	-	-	-	3,200	5,016	8,216
	-	-	-	3,200	5,016	8,216
Total Expenditure	444,686	517,290	961,976	402,255	429,769	832,024

BARNSELEY SEXUAL ABUSE & RAPE CRISIS SERVICES

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 MARCH 2021

4. Fixed Assets

	Leasehold Improvements £	Fixtures & Equipment £	IT & Digital Equipment £	Total Assets £
Cost				
Balance b/f - 01.04.20	13,533	8,435	3,138	25,106
Additions in year	22,919	5,866	-	28,785
Disposals	-	-	-	-
Balance c/f at 31.03.21	<u>36,452</u>	<u>14,301</u>	<u>3,138</u>	<u>53,891</u>
Depreciation				
Balance b/f - 01.04.20	1,015	1,687	1,742	4,444
Disposals	-	-	-	-
Charge for the year	<u>2,734</u>	<u>2,861</u>	<u>1,046</u>	<u>6,641</u>
Balance c/f at 31.03.21	<u>3,749</u>	<u>4,548</u>	<u>2,788</u>	<u>11,085</u>
Net Book Value at 31.03.21	<u>32,703</u>	<u>9,753</u>	<u>350</u>	<u>42,806</u>
Net Book Value at 31.03.20	<u>12,518</u>	<u>6,748</u>	<u>1,396</u>	<u>20,662</u>

All fixed assets are held for direct charitable purposes.

5. Debtors

	2021 £	2020 £
Debtors	21,240	53,051
Prepayments	11,193	15,097
Accrued grant income	18,327	-
	<u>50,760</u>	<u>68,148</u>

6. Creditors

	2021 £	2020 £
Creditors	13,452	7,771
Pension liability	3,692	3,516
Accruals	22,103	1,045
Deferred contract income	16,666	-
	<u>55,913</u>	<u>12,332</u>

BARNSELEY SEXUAL ABUSE & RAPE CRISIS SERVICES

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 MARCH 2021

7. Trustees' remuneration, benefits and expenses

There were no payments, remuneration or benefits made to trustees in this or the previous accounting period.

8. Related party transactions

There were no related party transactions in this or the previous financial year

9. Audit and accountancy services

An Audit Fee of £3,600 was payable to GBAC in relation to the financial year ending 31.03.2021. This is the first year that accounts have been subject to a full statutory audit. In addition, the cost of the accounts preparation service, provided by BCVS, was £1,000.

In the previous year, the cost of the Independent Examination and accounts preparation service provided by BCVS was £1,045.

10. Staff costs and numbers

	2021	2020
	£	£
Salaries	616,871	572,129
Employer NI	50,441	44,815
Pension cost	30,824	30,230
Redundancy cost	3,228	-
	<u>701,364</u>	<u>647,174</u>

No employee received emoluments of more than £60,000

The average number of employees during the period was 29 (2020: 27).

The redundancy payment was in relation to the post of Clinical Lead, funding was not available to sustain this post at the time of redundancy.

BARNSELY SEXUAL ABUSE & RAPE CRISIS SERVICES

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 MARCH 2021

11. Movements in funds

	Opening balance £	Incoming resources £	(Resources expended) £	Transfers £	Closing balance £
Unrestricted funds					
General Fund	318,810	542,804	(438,045)	3,917	427,486
	318,810	542,804	(438,045)	3,917	427,486
Designated funds					
Fixed Assets	20,662	-	(6,641)	28,785	42,806
	20,662	-	(6,641)	28,785	42,806
Restricted funds					
BBC Children in Need	6,179	37,987	(41,309)	-	2,857
National Lottery Community Fund	7,416	86,623	(72,815)	-	21,224
Ministry of Justice	-	159,136	(158,956)	(180)	-
IDAS	-	84,050	(78,105)	(5,945)	-
DCMS	-	26,396	(21,919)	(4,477)	-
Domestic Abuse Prevention	-	10,164	(10,164)	-	-
Children in Need - Covid	-	21,713	(21,713)	-	-
Ministry of Justice - Covid	-	96,067	(93,577)	(2,490)	-
SYCF	6,567	-	(6,567)	-	-
SYCF - Covid	-	5,000	(5,000)	-	-
NHS Covid	-	2,043	(2,043)	-	-
PCC Covid	-	22,232	(2,652)	(19,580)	-
Garfield Weston	-	2,500	(2,470)	(30)	-
	20,162	553,911	(517,290)	(32,702)	24,081
TOTAL FUNDS	359,634	1,096,715	(961,976)	-	494,373

12. Fund Transfers

	General Fund £	MOJ £	IDAS £	MOJ Covid £	PCC Covid £	DCMS £	Garfield Weston £	Fixed Assets £
Management & overheads	5,945		(5,945)	-	-	-	-	-
Funds for the purchase of fixed assets	(2,028)	(180)	-	(2,490)	(19,580)	(4,477)	(30)	28,785
	3,917	(180)	(5,945)	(2,490)	(19,580)	(4,477)	(30)	28,785

13. Restricted Funds

1. BBC Children in Need

A 3-year grant, commencing August 2019, to fund 2 part-time Children's Independent Sexual Violence Advocates, on-costs, travel, training and project support costs.

2. National Lottery Community Fund

A 4-year Reaching Communities grant to fund staff costs for a number of posts, volunteer expenses, recruitment costs, and a contribution to rent/room hire.

3. Ministry of Justice – Rape Support Fund

Grant funding for the purpose of providing direct and front line specialist support to victims of rape and sexual violence.

4. IDAS

A Service Level Agreement between IDAS (Independent Domestic Abuse Services) and BSARCS to employ two full time Early Intervention Workers to deliver information, support and assistance to actual and potential victims of sexual violence and to provide counselling services, training and education.

5. DCMS

Grant funding to cover staff costs and PPE (protective screens for office work stations).

6. Domestic Abuse Prevention

A grant from the South Yorkshire Police & Crime Commissioner Domestic Abuse Prevention Fund, to provide a targeted range of accredited training to staff in schools, colleges, statutory authorities and voluntary agencies.

7. BBC Children in Need – Covid

Funding to deliver 1-2-1 trauma therapy and group work to young people who have experienced sexual abuse and who are further impacted by Covid-19.

8. Ministry of Justice – Covid

Additional grant funding to help reduce waiting times and meet the needs of victims during the pandemic.

9. SYCF (South Yorkshire Community Foundation)

A grant from the Tampon Tax Community Fund, to contribute to staff costs, volunteer expenses and activity costs.

10. SYCF - Covid

A Covid Response grant, to provide an additional 200 therapy sessions to better meet the additional mental health needs of clients during the pandemic,

11. NHS - Covid

A grant for the purchase of mobile phones, laptops and printers to enable home working,

BARNSELY SEXUAL ABUSE & RAPE CRISIS SERVICES

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 MARCH 2021

12. PCC – Covid

A grant from the South Yorkshire Police & Crime Commissioner Extraordinary Covid-19 Funding, for the soundproofing of rooms used by vulnerable witnesses and the purchase of furniture and equipment to create socially distanced staff spaces.

13. Garfield Weston Foundation

A grant to contribute to the development of accessible spaces.



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