

COMPANY REGISTRATION NUMBER SC241372

**THE WOMEN'S RAPE AND SEXUAL ABUSE
CENTRE, DUNDEE LIMITED
COMPANY LIMITED BY GUARANTEE
FINANCIAL STATEMENTS
31 MARCH 2006**

Charity Number SC009070

FOURM

Chartered Accountants & Registered Auditors
Stannergate House
41 Dundee Road West
Broughty Ferry
Dundee DD5 1NB

**THE WOMEN'S RAPE AND SEXUAL ABUSE CENTRE, DUNDEE
LIMITED
COMPANY LIMITED BY GUARANTEE
MEMBERS OF THE BOARD AND PROFESSIONAL ADVISERS**

The board of trustees	Victoria Forrester Fiona Prentice
Company secretary	Georgina Wilmot
Registered office	30-34 Reform Street Dundee DD1 1RH
Auditor	FourM Chartered Accountants & Registered Auditors Stannergate House 41 Dundee Road West Broughty Ferry Dundee DD5 1NB
Bankers	Unity Trust Bank PLC Nine Brindleyplace 4 Oozells Square Birmingham B1 2HB
Solicitors	Blackadders 30 & 34 Reform Street Dundee DD1 1RJ

**THE WOMEN'S RAPE AND SEXUAL ABUSE CENTRE, DUNDEE
LIMITED
COMPANY LIMITED BY GUARANTEE
TRUSTEES ANNUAL REPORT
YEAR ENDED 31 MARCH 2006**

The trustees, who are also Directors for the purposes of the Companies Act, have pleasure in presenting their report and the financial statements of the charity for the year ended 31 March 2006.

CONSTITUTION

The charity is constituted as a company limited by guarantee, and is therefore governed by a memorandum and articles of association.

TRUSTEES

The management committee of the charity are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees. As set out in the constitution the management committee will consist of six collective members including a chairperson, secretary and treasurer, plus two external members shall be appointed from outwith the collective who will have an advisory role only. Appointments from the membership of a treasurer, secretary and chairwomen can be made at the annual general meeting and these appointments should be for one year and may only be renewed for two subsequent years.

OBJECTIVES OF THE WOMEN'S RAPE & SEXUAL ABUSE CENTRE, DUNDEE LIMITED (W.R.A.S.A.C)

The objective of the charity is to provide a long term service to women and girls who have been raped, or in any way sexually assaulted. In furtherance of this objective W.R.A.S.A.C. shall have the following aims:-

- i. To support women and girls who have been raped and/or sexually abused at any time in their lives and to provide them with information on legal and medical matters.
- ii. To obtain help and support, where needed, from such agencies that are sympathetic to the stated aims.
- iii. To encourage research into the causes of rape and sexual abuse and into any ways of preventing or relieving the suffering caused by sexual assault, provided such research is compatible with the other aims of the organisation.
- iv. To keep statistics and basic reports that will facilitate that research.
- v. To ensure that information which could identify individuals is accessible only to members of the collective.
- vi. To raise awareness of the general public and professional bodies about the nature and the extent of rape and sexual abuse and to encourage their support and understanding.
- vii. To establish links with any charitable group whose purposes are in keeping with the aims of the W.R.A.S.A.C.
- viii. To do all other things as will properly attain the above aims and objectives of W.R.A.S.A.C.

**THE WOMEN'S RAPE AND SEXUAL ABUSE CENTRE, DUNDEE
LIMITED
COMPANY LIMITED BY GUARANTEE**

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2006

RESERVES POLICY

The charity's policy is to hold sufficient funds in reserve to cover the cost of closing down the charity's operations. Specifically, these costs would involve the redundancy costs of its staff, any remaining obligations under the terms of the lease, and the provision of telephone support cover for a short period of time. The trustees have assessed the minimum level of reserves required for such closure costs as £22,000, and are happy to report that the charity has sufficient reserves in relation to the policy.

Also at the year end, the charity had a designated 'building fund' of £22,000, set aside to enable larger premises to be purchased.

INVESTMENT POWERS

The trustees shall have the power on behalf of the collective to retain, accept, purchase, sell, lease, hold and invest any property, heritable and moveable, real and personal of whatever kind and wherever situated.

RESULTS

The results for the year, and the charity's financial position at the end of the year, are shown in the attached financial statements. In the year under review 1,379 volunteer hours were donated to the Charity.

THE TRUSTEES

The trustees who served the charity during the period were as follows:

Victoria Forrester
Morag Duncan
Natasha King
Sonia Grelka

Victoria Forrester was appointed as a trustee on 16 June 2005.

Sonia Grelka was appointed as a trustee on 16 June 2005.

Morag Duncan retired as a trustee on 30 June 2005.

Natasha King retired as a trustee on 1 August 2005.

Fiona Prentice was appointed as a trustee on 14 June 2006.

Sonia Grelka retired as a trustee on 1 May 2006.

RISK MANAGEMENT

The trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems are in place to manage exposure to the major risks.

**THE WOMEN'S RAPE AND SEXUAL ABUSE CENTRE, DUNDEE
LIMITED
COMPANY LIMITED BY GUARANTEE**

TRUSTEES ANNUAL REPORT *(continued)*

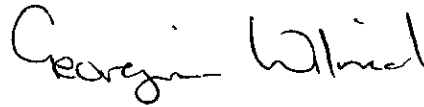
YEAR ENDED 31 MARCH 2006

AUDITOR

The auditor, Dand Carnegie & Co changed its name during the year to FourM Chartered Accountants. A resolution to re-appoint FourM as auditor for the ensuing year will be proposed at the annual general meeting in accordance with section 385 of the Companies Act 1985.

Registered office:
30-34 Reform Street
Dundee
DD1 1RH

Signed by order of the trustees



GEORGINA WILMOT
Company Secretary

Approved by the trustees on 18 August 2006

**THE WOMEN'S RAPE AND SEXUAL ABUSE CENTRE, DUNDEE
LIMITED
COMPANY LIMITED BY GUARANTEE
STATEMENT OF TRUSTEES' RESPONSIBILITIES
YEAR ENDED 31 MARCH 2006**

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 charity at the end of the year and of the incoming and outgoing resources for the year then ended.

In preparing those financial statements, the trustees are required to:

select suitable accounting policies and then apply them consistently;

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; and

prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its activities.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 1985. The trustees 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 WOMEN'S RAPE AND SEXUAL ABUSE CENTRE, DUNDEE
LIMITED
COMPANY LIMITED BY GUARANTEE**

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE
WOMEN'S RAPE AND SEXUAL ABUSE CENTRE, DUNDEE LIMITED**

YEAR ENDED 31 MARCH 2006

We have audited the financial statements on pages 8 to 15 which have been prepared under the historical cost convention and the accounting policies set out on page 10.

This report is made solely to the charity's members, as a body, in accordance with Section 235 of the Companies Act 1985. Our audit work has been undertaken so that we might state to the charity'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 charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

RESPECTIVE RESPONSIBILITIES OF THE TRUSTEES AND THE AUDITOR

The trustees' (who also act as Directors for the charitable activities of the company) responsibilities for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards are set out in the Statement of Trustees' Responsibilities on page 5.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Companies Act 1985. We also report to you if, in our opinion, the Trustees Annual Report is not consistent with the financial statements, if the charity has not kept proper accounting records, if we have not received all the information and explanations we require for our audit, or if information specified by law regarding trustees' remuneration and transactions with the charity is not disclosed.

We are not required to consider whether the statement in the Trustees Annual Report concerning the major risks to which the charity is exposed covers all existing risks and controls, or to form an opinion on the effectiveness of the charity's risk management and control procedures.

We read the Trustees Annual Report and consider the implications for our report if we become aware of any apparent misstatements within it. Our responsibilities do not extend to any other information.

**THE WOMEN'S RAPE AND SEXUAL ABUSE CENTRE, DUNDEE
LIMITED
COMPANY LIMITED BY GUARANTEE**

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE
WOMEN'S RAPE AND SEXUAL ABUSE CENTRE, DUNDEE LIMITED *(continued)***

YEAR ENDED 31 MARCH 2006

BASIS OF AUDIT OPINION

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made in the preparation of the financial statements, and of whether the accounting policies are appropriate to the charity's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

OPINION

In our opinion the financial statements give a true and fair view of the charity's state of affairs as at 31 March 2006 and of its incoming resources and application of resources in the year then ended and have been properly prepared in accordance with the Companies Act 1985.

Stannergate House
41 Dundee Road West
Broughty Ferry
Dundee
DD5 1NB

Fourm
FOURM
Chartered Accountants &
Registered Auditors

18 August 2006

**THE WOMEN'S RAPE AND SEXUAL ABUSE CENTRE, DUNDEE
LIMITED
COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2006**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2006 £	Total Funds 2005 £
INCOMING RESOURCES				
Voluntary income	13,191	195,762	208,953	220,639
Income from charitable trading activities:				
Interest receivable	619	-	619	336
TOTAL INCOMING RESOURCES	<u>13,810</u>	<u>195,762</u>	<u>209,572</u>	<u>220,975</u>
RESOURCES EXPENDED				
Costs of generating funds:				
Cost of generating voluntary income	-	2,955	2,955	7,479
Charitable activities:				
Staff costs	1,633	150,323	151,956	127,938
Depreciation and other costs	-	8,861	8,861	6,623
Governance costs	-	48,773	48,773	40,417
TOTAL RESOURCES EXPENDED	<u>1,633</u>	<u>210,912</u>	<u>212,545</u>	<u>182,457</u>
NET INCOMING/(OUTGOING) RESOURCES FOR THE YEAR	12,177	(15,150)	(2,973)	38,518
Balances brought forward	<u>38,121</u>	<u>26,538</u>	<u>64,659</u>	<u>26,141</u>
Balances carried forward	<u>50,298</u>	<u>11,388</u>	<u>61,686</u>	<u>64,659</u>

The charity has no recognised gains or losses other than the results for the year as set out above.

All of the activities of the charity are classed as continuing.

The notes on pages 10 to 15 form part of these financial statements.

**THE WOMEN'S RAPE AND SEXUAL ABUSE CENTRE, DUNDEE
LIMITED
COMPANY LIMITED BY GUARANTEE**

BALANCE SHEET

31 MARCH 2006

	Note	2006 £	£	2005 £
FIXED ASSETS				
Tangible assets	10		2,036	4,695
CURRENT ASSETS				
Debtors	11	2,105		1,442
Cash at bank and in hand		73,340		61,959
		<u>75,445</u>		<u>63,401</u>
CREDITORS: Amounts falling due within one year	12	<u>(15,796)</u>		<u>(3,437)</u>
NET CURRENT ASSETS			59,649	59,964
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>61,685</u>	<u>64,659</u>
NET ASSETS			<u>61,685</u>	<u>64,659</u>
FUNDS				
Unrestricted:				
Designated funds	14		22,000	15,000
Other charitable funds			28,297	23,121
Restricted	15		11,388	26,538
TOTAL FUNDS			<u>61,685</u>	<u>64,659</u>

These financial statements were approved by the trustees on the 18 August 2006 and are signed on their behalf by:



VICTORIA FORRESTER
Director

The notes on pages 10 to 15 form part of these financial statements.

**THE WOMEN'S RAPE AND SEXUAL ABUSE CENTRE, DUNDEE
LIMITED
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2006**

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP 2005) and the Companies Act 1985.

Cash flow statement

The trustees have taken advantage of the exemption in Financial Reporting Standard No 1 (revised) from including a cash flow statement in the financial statements on the grounds that the charity is small.

Donations and grants

Income from donations and grants, including capital grants, is included in incoming resources when these are receivable, except as follows:

- when donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods.
- when donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the pre-conditions for use have been met.
- when donors specify that donations and grants, including capital grants, are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources in restricted funds when receivable.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Fixed Assets - 25% per annum

Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against income on a straight line basis over the period of the lease.

**THE WOMEN'S RAPE AND SEXUAL ABUSE CENTRE, DUNDEE
LIMITED
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS**

YEAR ENDED 31 MARCH 2006

2 VOLUNTARY INCOME

	Unrestricted Funds £	Restricted Funds £	Total Funds 2006 £	Total Funds 2005 £
Donations	8,451	-	8,451	15,404
Community Regeneration Fund	-	60,205	60,205	59,704
Violence Against Women Rape Crisis Specific	-	50,000	50,000	50,000
Choose Life	-	35,557	35,557	40,851
Social Work	4,740	-	4,740	4,680
	<u>13,191</u>	<u>195,762</u>	<u>208,953</u>	<u>205,235</u>

3 INTEREST RECEIVABLE

	Unrestricted Funds £	Restricted Funds £	Total Funds 2006 £	Total Funds 2005 £
Bank interest receivable	619	-	619	336

4 COST OF GENERATING VOLUNTARY INCOME

	Unrestricted Funds £	Restricted Funds £	Total Funds 2006 £	Total Funds 2005 £
Publications costs	-	2,955	2,955	7,479

5 CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2006 £	Total Funds 2005 £
Provision of charitable services:				
Support provided to women	<u>1,633</u>	<u>159,184</u>	<u>160,817</u>	<u>131,138</u>

Analysis of provision of charitable services:

	Staff costs £	Other costs £	Total 2006 £	Total 2005 £
Support provided to women	<u>151,956</u>	<u>8,861</u>	<u>160,817</u>	<u>131,138</u>

**THE WOMEN'S RAPE AND SEXUAL ABUSE CENTRE, DUNDEE
LIMITED
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2006**

6 GOVERNANCE COSTS

	Unrestricted Funds £	Restricted Funds £	Total Funds 2006 £	Total Funds 2005 £
Office costs	1,663	41,140	42,803	38,207
Audit fees	-	1,968	1,968	928
Legal and professional	-	4,002	4,002	1,282
	<u>1,663</u>	<u>47,110</u>	<u>48,773</u>	<u>40,417</u>

7 TOTAL RESOURCES EXPENDED

	Staff costs £	Depreciation £	Other costs £	Total Funds 2006 £	Total Funds 2005 £
Direct charitable expenditure	151,956	-	8,861	160,817	134,561
Fundraising and publicity	-	-	2,955	2,955	7,479
Management and administration	-	2,659	46,114	48,773	40,417
	<u>151,956</u>	<u>2,659</u>	<u>57,930</u>	<u>212,545</u>	<u>182,457</u>

The aggregate payroll costs were:

	2006 £	2005 £
Wages and salaries	126,925	108,234
Social security costs	13,063	10,685
Other pension costs	11,968	9,019
	<u>151,956</u>	<u>127,938</u>

Particulars of employees:

The average number of staff employed by the charity during the financial year amounted to:

	2006 No	2005 No
Number of administrative staff	<u>7</u>	<u>6</u>

**THE WOMEN'S RAPE AND SEXUAL ABUSE CENTRE, DUNDEE
LIMITED
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2006**

7 TOTAL RESOURCES EXPENDED *(continued)*

	2006	2005
	£	£
Other costs:		
Premises	7,712	7,470
Legal and professional	5,970	2,210
Other	44,248	42,491
	<u>57,930</u>	<u>52,171</u>

8 TRUSTEES' EMOLUMENTS

The trustees' emoluments were:

	2006	2005
	£	£
Remuneration as trustees	—	—
	<u>—</u>	<u>—</u>

9 OPERATING PROFIT

Operating profit is stated after charging:

	2006	2005
	£	£
Staff pension contributions	11,968	9,019
Depreciation	2,659	2,348
Auditors' remuneration		
- as auditors	1,968	928
Operating lease costs:		
Land and buildings	6,947	7,190
	<u>6,947</u>	<u>7,190</u>

10 TANGIBLE FIXED ASSETS

	Tenants Improvements	Equipment	Total
	£	£	£
COST			
At 1 April 2005 and 31 March 2006	<u>7,446</u>	<u>1,945</u>	<u>9,391</u>
DEPRECIATION			
At 1 April 2005	3,724	972	4,696
Charge for the year	2,173	486	2,659
At 31 March 2006	<u>5,897</u>	<u>1,458</u>	<u>7,355</u>
NET BOOK VALUE			
At 31 March 2006	<u>1,549</u>	<u>487</u>	<u>2,036</u>
At 31 March 2005	<u>3,722</u>	<u>973</u>	<u>4,695</u>

**THE WOMEN'S RAPE AND SEXUAL ABUSE CENTRE, DUNDEE
LIMITED
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2006**

11 DEBTORS

	2006	2005
	£	£
Other debtors	747	201
Prepayments	1,358	1,241
	<u>2,105</u>	<u>1,442</u>

12 CREDITORS: Amounts falling due within one year

	2006	2005
	£	£
Taxation and social security	3,831	2,448
Accruals	11,965	989
	<u>15,796</u>	<u>3,437</u>

13 COMMITMENTS UNDER OPERATING LEASES

At 31 March 2006 the charity had annual commitments under non-cancellable operating leases as set out below.

	Land and buildings	
	2006	2005
	£	£
Operating leases which expire:		
Within 2 to 5 years	<u>6,947</u>	<u>7,190</u>

14 DESIGNATED FUNDS

	Movement in resources:		
	Balance at	Utilised/ Released	Balance at
	1 April 2005		31 March 2006
	£	£	£
Building funds	<u>15,000</u>	<u>7,000</u>	<u>22,000</u>

As part of the charity's ongoing commitment to provide support services to its clients, the charity has identified that the current leased premises are not adequate. As a result, the trustees have designated £22,000 from other funds to help towards enabling larger premises to be purchased.

**THE WOMEN'S RAPE AND SEXUAL ABUSE CENTRE, DUNDEE
LIMITED
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2006**

15 RESTRICTED FUNDS

	Balance at 1 Apr 2005 £	Movement in resources:		Balance at 31 Mar 2006 £
		Incoming £	Outgoing & Transfers £	
Community Regeneration Fund	-	60,205	(59,771)	434
Capital	2,659	-	(2,659)	-
Violence against Women	5,622	50,000	(52,084)	3,538
Rape Crisis Specific	6,396	50,000	(55,356)	1,040
Choose Life Dundee	5,106	27,057	(30,543)	1,620
Choose Life Perth	1,875	7,500	(9,173)	202
Choose Life Conference	4,880	1,000	(1,326)	4,554
	<u>26,538</u>	<u>195,762</u>	<u>(210,912)</u>	<u>11,388</u>

16 ANALYSIS OF NET ASSETS (between restricted and unrestricted funds)

	Tangible		Total £
	fixed assets £	Other net assets £	
Restricted Funds	-	11,388	11,388
Unrestricted funds	2,036	48,261	50,297
	<u>2,036</u>	<u>59,649</u>	<u>61,685</u>

17 COMPANY LIMITED BY GUARANTEE

The charity is a company limited by guarantee and has no share capital. It is registered in Scotland and is a charity for tax purposes.