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Safeline Warwick
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2018

COMPANY REGISTRATION NUMBER: 03529271
CHARITY REGISTRATION NUMBER: 1070854

Safeline Warwick
Company Limited by Guarantee
Financial Statements
Year ended 31 March 2018

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Safeline Warwick
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
Year ended 31 March 2018

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2018.

Chair's report

Welcome to the Safeline Annual Report for 2017/18.

As Chair of the charity, I am very proud to welcome you to our review of the last year. It has been another busy and important year for our charity, and I want to thank you for your support to the important work our staff and volunteers do, every day.

We know that for many people, making the decision to disclose what has happened to them can be one of the hardest things they will ever do. Whether they are disclosing just after the abuse has happened; or whether it is be many years later, we know that making sure our services are easy to access, empathic and supportive, is critical to the survivors we support.

The report you are going to read tells you about the key developments we have achieved this year. We now have our Therapy Centre in Warwick fully operational; and we were pleased to have been selected to be part of the Foundation House development in Stratford, supported by Stratford Town Trust. Both centers mean that we have a much improved and expanded footprint for all our services throughout South Warwickshire. Thank you to all those who have been part of these important developments.

But we have also been helping more people than ever before across all our access points.

Our plan to 2020 has always been to become a leading provider of digital access routes for people wanting to seek support, and as a result, people can now access support by phone, email, text, and instant messaging as well as face to face. As a result, we have seen another very significant increase in the number of people we have helped in this last year.

It's also important to highlight what we are doing with young people and schools in Warwickshire. We know that if we can support young people at an early age, we have a greater chance of reducing the incidence of sexual abuse and breaking the cycle of harm, which occurs in our society.

All this important work relies on the funding we receive from our various supporters. We are all very grateful for the funding we receive from all our supporters; with your help, we are well on the way to our plan to support 20,000 people by 2020.

Achieving these targets is not an empty aspiration of 'growth for the sake of it'. Our aims are about building and sustaining a service that can make a real and lasting difference to people's lives.

So, I want to end this report with a number of 'Thank you's

- To our wonderful Safeline staff and volunteers, for your commitment, enthusiasm and immense hard work- To our partners and colleagues in the organisations we work alongside- To my fellow Trustees, especially to Lesley Atkinson, Patience O'Neill and David Pratt, who left us this year after many years of loyal service - To our Chief Executive, Neil, and our senior leadership team for insight, loyalty and expertise - And finally, to everyone who has supported Safeline, and who continues to support Safeline.

Thank you to all of you, you make us what we are and enable what we can do.

Sue Noyes - Chair
&
Linda Scott OBE

Safeline Warwick

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2018

Reference and administrative details

Registered charity name Safeline Warwick

Charity registration number 1070854

Company registration number 03529271

Principal office and registered office
6 New Street
Warwick
CV34 4RX

The trustees

L Ward
J Cummins (Resigned 19 October 2018)
S Noyes - Chair
C F Hodges (Appointed 29 September 2017)
L Atkinson (Resigned 20 July 2018)
J Tovey (Resigned 9 August 2017)
P O'Neill (Resigned 20 July 2018)
L J Scott OBE (Resigned 19 October 2018)
D Pratt (Resigned 20 July 2018)
D E J J Lloyd (Served from 29 September 2017 to 24 November 2017)
M E T Davies (Appointed 19 October 2018)
E Hogg (Appointed 19 October 2018)
S Thurlow (Appointed 19 October 2018)
B Mistry (Appointed 19 October 2018)

Independent examiner

Jonathan Cousins FCCA
Edwards Pearson & White (Audit) Ltd
8 Jury Street, Warwick
CV34 4EW

Safeline Warwick
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report) *(continued)*
Year ended 31 March 2018

Structure, governance and management

Governing Document:

Safeline was established in 1994. It became a Company Limited by Guarantee on 17th March 1998 and a Registered Charity on 4th August 1998. As a charitable company it has Memorandum and Articles of Association as its governing document. These were amended in 2001 and 2007. On 25th November 2010 these were updated with Trustee names on them. The Memorandum and Articles of Association established Safeline objects and powers. Safeline is currently reviewing the Memorandum and Articles of Association to ensure it reflects its current activities, these will be proposed and voted on at the next Annual General Meeting

Recruitment and Appointment of Management Committee:

Trustees of the Charity are also Company Directors and under the company's Articles are known as members of the Board. Under requirements of the Memorandum and Articles, members of the Board serve for an annual period and retire by rotation at each Annual General Meeting.

Due to the nature of the charity's work, the Board members seek to ensure that the needs of people affected by sexual abuse are appropriately reflected through the diversity of the trustee board such as recruiting survivors of abuse, expert clinicians, prevention experts and appropriate professional skills such as marketing, fundraising finance and change management expertise. Potential Board members are required to provide a list of their skills and have references taken up prior to appointment. They are then co-opted onto the Board until the next Annual General Meeting formally elects them.

Trustees Induction and Training:

New Trustees are given a detailed Safeline induction by the Chair, other Trustees, the Chief Executive and Safeline staff and are issued with a Trustee Handbook that outlines the vision, mission and values of the organisation as well as what it means to be a trustee with roles and responsibilities highlighted.

Organisational Structure:

Safeline has a provision for a maximum of ten Trustees and the Board meets at least six times a year. Trustees are responsible for the effective governance of the charity, ensuring it achieves its charitable objectives, as well as maintaining high legal and ethical standards in the eyes of its service users, regulatory bodies and the wider community.

Trustees delegate the day-to-day operational management of Safeline to the Chief Executive (Neil Henderson) to ensure anyone supported by the charity receives the best possible support available.

Risk Management:

Trustees regularly review major risks to which the charity is exposed, and the mitigating actions designed to effectively manage these risks. External funding risks are reduced by investing in fundraising resource to grow and diversify its income and increase the proportion of unrestricted funds. Internal risks are minimised by the reviewing and updating internal policies and procedures and ensuring these are consistently deployed and complied with across all aspects of the charity.

Public Benefit Test:

As part of the updated Charities Act 2006 all charities need to promote and show how public benefit is being addressed. All activities are undertaken to further the charity's purposes for the public benefit; Trustees have had regard to the Charity Commission's guidance on public benefit. Safeline aims to protect and support anyone at risk of sexual abuse and support those already affected. Services include free and timely counselling (face-to-face, by phone and online), creative therapies, a free telephone and online service, prevention projects and one to one support for vulnerable children and young people, support for anyone wanting to report their abuse to the police and pursue it through the criminal justice process and training for parents and professionals

Safeline Warwick

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2018

who want to protect people affected by sexual abuse.

Objectives and activities

The objectives of the charity are to provide information concerning sexual abuse and rape, work to reduce the incidence of such abuse and finally to safeguard those at risk of or affected by sexual abuse and rape.

Safeline achieves these by carrying out the following activities:

- Initial client assessments - to determine client needs, tailoring services to suit
- One to one counselling - mainly for people aged 11 years and upwards
- Support Groups - on a 'closed' basis for a time limited period
- Telephone helpline - accessed via a free phone number
- ISVA - supporting clients through the criminal justice system
- Projects - work with at risk of or already excluded young people from schools
- CAF - counselling for young people with child protection plans
- APE - alternative provision in education, linked to our young people projects
- Client training - e.g. confidence building, coping strategies and anger management
- External training - for health and teaching staff, e.g. on working with survivors and self-harm
- Information packs - to cater for different audiences
- Newsletters - published quarterly, for survivors, volunteers, supporters and funders
- Lending library - of books for survivors, volunteers and workers

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

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Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2018

Achievements and performance

This year has been a good one for Safeline and it was defined by the Board of Trustees decision to invest more in the charity to enable it to support increased numbers of people affected by sexual abuse, both now and in the future.

Financially, Safeline has a reasonable reserves and cash position and the charity continues to grow and the investments that were made during this year have already started to deliver some excellent outcomes and achievements. These include:

- More people protected and supported: Across all services, Safeline protected and supported approximately 15,000 people during 2017/18, a 50% increase in service users compared to the previous year, the highest level ever achieved and significant progress towards our target of supporting 20,000 people by 2020.

- High standards of support: Our investment in additional people and infra-structure ensured that we were able to maintain the very high standards of tailored support we provide to all our clients. Access to our services remained timely and our support was not time limited; this is a remarkable achievement during a period of heightened awareness of sexual abuse and increased demand for all services.

- Extending and developing our services: Our investments enabled us to extend our existing services to many more people in Warwickshire and throughout the UK. We also introduced several new services for hard to reach clients and those whose needs are currently unmet. For example, we expanded our creative therapies which enabled us to support significantly more children and we will continue to do develop this going forward as more and more children and young people come to us for support. We also extended our one-to-one support in schools for some of the most vulnerable children in our community.

- Additional support for our people and clients: We invested in additional admin resource to ensure our clinical staff were freed up to focus on supporting more clients and to further improve the client experience. Client feedback around how they are made to feel and how they are communicated with, has been inspiring.

- Fundraising: The fundraising challenge continues to be huge, and we invested in additional resource to help grow and diversify our income to enable us to sustain services in the long-term. Our extended team were very successful at raising valuable funds from a wide range of sources and we celebrate their skills in being able to secure the confidence of commissioners and donors that has led to another year of income growth.

We know that demand for all our specialist services will continue to grow in 2018/19 and beyond and the investments made this year have created a solid platform to enable us to protect and support even more people in the future and to maintain the very high-levels of support our staff and volunteers constantly strive to deliver for our clients.

The investments made during the last twelve months is a tangible demonstration that everyone associated with Safeline is as committed as ever to protecting and supporting more people affected by sexual abuse. Given the scale of abuse in every community, we know we still have much work to do, and that work is urgent, and we are so grateful to everyone who is willing to support us and help fund our efforts. We need that support to continue if we are to continue and we are looking forward to building on our progress in 2018/19.

I would also like to express my gratitude to our volunteers and trustees who willingly donate their time, and to our talented and committed staff, who strive to deliver positive outcomes for people both in our community and right across the UK. I am sure that we can build on the achievements of this year and do even more in the future which is something we all aspire to. I believe that our record over the past 12 months is one that we can all be proud of.

Most importantly, I would like to thank our clients for putting their trust in us and for taking the difficult decision to reach out for support.

Safeline has an objective to support 20,000 people by 2020, our actions this year, enabled us to make significant progress towards that target.

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Trustees' Annual Report (Incorporating the Director's Report) (continued)
Year ended 31 March 2018

Financial review

Financial review

Expenditure during 2017/18 was £786,685, an increase of 20% on 2016/17, and the highest level of expenditure the charity has ever incurred. Part of the increase was attributable to increases in the costs of running the charity, however, the majority was additional investment in frontline services to meet the increased demand and to maintain the very high standards of support Safeline is recognized for.

Income for 2017/18 was £753,757 an increase of 11% on 2016/17, the highest level of income ever generated by the charity and the fourth consecutive year of income growth.

Expenditure for the year ending 31 March 2018 exceeded income by £32,928 however, because of the charity's reserves and cash situation, surpluses from previous years were used to support the higher levels of expenditure as opposed to tying up money unnecessarily and limiting the number of people Safeline could protect and support.

Overall Financial Health

The financial performance of Safeline over the last 4 years has been strong.

Safeline's investment in experienced, professional fundraising resource has delivered significant income growth over the last 4 years, from approximately £260,000 in 2014/15 to £753,757 in 2017/18, an increase of 189%.

As well as successfully growing income, the fundraising team have also succeeded in diversifying Safeline's income to reduce the over reliance the charity had on statutory income a few years ago. In 2015, statutory income accounted for 71% of Safeline's total income, in 2018, it accounted for 63% and the plan for 2019 is to reduce that further to 57%. However, the actual monetary value of statutory funding during that period has grown from £382,234 to £434,794, an increase of 12%. Increasing income from grants, individual and community giving and earned income has delivered that diversification in funding.

Increasing the proportion of unrestricted income remains a high priority for the charity. Increased levels of unrestricted income are vitally important to the charity because it allows us to be more responsive, more agile, more independent, and more forward-thinking.

From an expenditure perspective, both the day to day financial management and the forward financial planning of the charity has strengthened greatly because of our investment in our own internal financial expertise. Financial management is a key process within the charity and it is helping us make more effective use of our resources, fulfill our commitments to our funders and help us plan for our long-term financial stability.

The improvements in generating income and managing our expenditure more effectively, have enabled us to invest in and grow our services over the last 5 years and maintain a good level of unrestricted reserves and cash flow. However, the income challenge for charities like Safeline is huge and despite the strong performance over the last few years, it remains the biggest risk to the long-term financial sustainability of the charity.

Key risks associated with our current income base include:

- Approximately 45% (£381k) of all current income is due to be retendered in the autumn of 2018- Central and local government continue to be under great financial pressure which affects what they can spend on supporting survivors of sexual abuse - The current political and financial uncertainty creates challenges for our fundraising team - Much of our funding remains 'one-off' or short-term and our unrestricted income is still low relative to restricted income - Sexual abuse remains a difficult subject for people to support and attracting individual/community supporters is still difficult.

We have recently reviewed our income and fundraising plan and the main objectives for 2018/19 are:

Safeline Warwick

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2018

- Submit successful bids for all existing services during Autumn 2018
- Continue to diversify our income base
- Increase the proportion of unrestricted funds

We have developed plans to deliver these objectives and we will continue to manage our costs tightly and have an even greater emphasis on efficiency.

These activities have served us well over the last few years and if we continue to be entrepreneurial in our income generation and remain disciplined in the management of our costs, there is no reason why we cannot sustain year on year growth and ensure our frontline services remain well supported.

Reserves

Reserves are an important part of Safeline's financial management and forward financial planning, and the Trustees aim to create a reserves policy that carefully balances avoiding tying up money unnecessarily and not having sufficient funds that affects the ability of the charity to meet its liabilities in the event of a financial crisis. As demonstration of that approach, surplus restricted funds from previous years, were brought forward in 2017/18 to support the investment in additional resource to support more people affected by sexual abuse.

It is good financial and governance practice that any level of reserves agreed by Trustees should reflect the individual circumstances of the charity and in determining the level of reserves for Safeline, Trustees considered the following factors:

- The nature of the funds Safeline receives including the level of unrestricted funds which can be spent on any purpose of the charity or can be used as reserves. - Risk: Considering the need to hold some reserves to meet any unexpected call on funds whilst avoiding tying up funds unnecessarily.
- Future projects: Plans that might require funding
- How finances are controlled: Are there effective financial controls, and what is the working capital situation?

The following two factors were critical in determining the current level of reserves:

- Limited liabilities: Despite significant growth in both income and expenditure, the level of liability in the event of insolvency or a major reduction in funding was determined to be relatively small and constant. The main liabilities are rent on premises and limited redundancy costs. The maximum exposure is estimated to be in the region of £100,000 maximum.
- Cash flow: Safeline has always had a very good working capital position because a significant proportion of its income is received well in advance of any expenditure and robust procedures exist to manage its cash effectively. As a result, there are very few troughs in the charity's cash flow.

Other factors considered included:

- Type of funding: Safeline receives a significant proportion of statutory funding which carries risk; however, given the prominence of sexual abuse and the Government's stated position on supporting survivors, it is felt this source of income remains reasonably reliable, at least until 2020.
- Effective financial controls: Safeline have introduced robust financial processes that help reduce financial risk and which support the current level of reserves. These include:
 - Effective risk management procedures: Insufficient income is a high priority risk that is constantly monitored and managed by the staff team and reviewed by Trustees every two months
 - Trustee governance: Safeline operates a Trustee led Finance and Income Generation sub-group which adds additional rigour around the management of income and expenditure
 - Designated Spend: Funding for all new services/projects must be secured before they are implemented
 - Balanced budget: Safeline operates a balanced budget approach to its finances. Its forecasts for income and expenditure for the current and future years are based on planned activity and it only spends what it can afford.

This approach to managing reserves has been effective for a number of years now and based on consideration of all the above factors, Trustees believe the level of reserves should be £100,000 as a minimum. Our current level of unrestricted reserves is £110,693 - whilst this is above the minimum level, we recognise that increasing our unrestricted reserves is a priority for the charity.

Safeline Warwick

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2018

Plans for future periods

2018/19 will be a defining year for Safeline as we mark our 25th anniversary and celebrate the extraordinary achievements of the past quarter century. Small charities like ours face huge challenges and many struggle to survive, but the fact that after 25 years, we are still here, supporting more people than we have ever done before, is a remarkable accomplishment that everyone associated with the charity should be very proud of.

Safeline is an authority on sexual abuse; this stems from our expertise in protecting and supporting people, the insights that come from delivering services to thousands of the most vulnerable people in the country and the fact that we represent our supporters who are passionate about our cause. We need to use this authority to influence the sexual abuse landscape so that more people are better protected and supported, and this will be a major objective for us going forward.

The Board of Trustees will also use our 25th anniversary to reflect on our purpose and our mission and to identify opportunities that can help create a more dynamic and responsive charity that can look forward with confidence to the decades ahead. We remain as committed as ever to supporting people affected by sexual abuse and we are making measurable progress. With the backing of all our supporters, we can protect and support many more people in the future.

The trustees' annual report and the strategic report were approved on 7 December 2018 and signed on behalf of the board of trustees by:



N Henderson
Chief Executive Officer

Safeline Warwick

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Safeline Warwick

Year ended 31 March 2018

I report to the trustees on my examination of the financial statements of Safeline Warwick ('the charity') for the year ended 31 March 2018.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

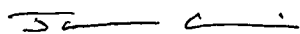
Independent examiner's statement

I can confirm that I am qualified to undertake the examination because I am a registered member of ACCA which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Jonathan Cousins FCCA
Independent Examiner
Edwards Pearson & White (Audit) Ltd
8 Jury Street
Warwick
CV34 4EW

Safeline Warwick
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)

Year ended 31 March 2018

		Unrestricted funds	2018 Restricted funds	Total funds	2017 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	5	175,940	523,554	699,494	634,728
Other trading activities	6	46,121	4,202	50,323	34,351
Investment income	7	3,940	-	3,940	490
Total income		<u>226,001</u>	<u>527,756</u>	<u>753,757</u>	<u>669,569</u>
Expenditure					
Expenditure on charitable activities	8,9	211,643	575,042	786,685	655,951
Total expenditure		<u>211,643</u>	<u>575,042</u>	<u>786,685</u>	<u>655,951</u>
Net (expenditure)/income		<u>14,358</u>	<u>(47,286)</u>	<u>(32,928)</u>	<u>13,618</u>
Transfers between funds		(5,923)	5,923	-	-
Net movement in funds		8,435	(41,363)	(32,928)	13,618
Reconciliation of funds					
Total funds brought forward		102,258	191,900	294,158	280,540
Total funds carried forward		<u>110,693</u>	<u>150,537</u>	<u>261,230</u>	<u>294,158</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 13 to 21 form part of these financial statements.

Safeline Warwick
Company Limited by Guarantee
Statement of Financial Position
31 March 2018

	Note	2018 £	£	2017 £
Fixed assets				
Tangible fixed assets	16		25,784	25,883
Current assets				
Debtors	17	40,764		34,691
Cash at bank and in hand		<u>243,285</u>		<u>270,526</u>
		284,049		305,217
Creditors: amounts falling due within one year	18	<u>48,604</u>		<u>36,942</u>
Net current assets			<u>235,445</u>	<u>268,275</u>
Total assets less current liabilities			<u>261,229</u>	<u>294,158</u>
Net assets			<u>261,229</u>	<u>294,158</u>
Funds of the charity				
Restricted funds			150,536	191,901
Unrestricted funds			<u>110,693</u>	<u>102,257</u>
Total charity funds	20		<u>261,229</u>	<u>294,158</u>

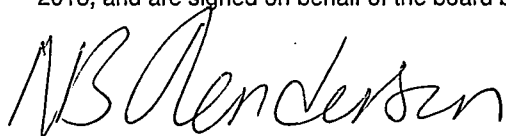
For the year ending 31 March 2018 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 7 December 2018, and are signed on behalf of the board by:



N. Henderson
Chief Executive Officer

The notes on pages 13 to 21 form part of these financial statements.

Safeline Warwick
Company Limited by Guarantee
Statement of Cash Flows
Year ended 31 March 2018

	2018 £	2017 £
Cash flows from operating activities		
Net (expenditure)/income	(32,928)	13,618
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	6,852	6,151
Dividends, interest and rents from investments	(3,940)	(490)
Accrued expenses/(income)	21,070	(37,126)
Other operating cash flow adjustment	(1)	1
<i>Changes in:</i>		
Trade and other debtors	(6,073)	(27,622)
Trade and other creditors	(9,408)	14,713
Cash generated from operations	(24,428)	(30,755)
Net cash used in operating activities	<u>(24,428)</u>	<u>(30,755)</u>
Cash flows from investing activities		
Dividends, interest and rents from investments	3,940	490
Purchase of tangible assets	(6,753)	(3,114)
Net cash used in investing activities	<u>(2,813)</u>	<u>(2,624)</u>
Net decrease in cash and cash equivalents	(27,241)	(33,379)
Cash and cash equivalents at beginning of year	<u>270,526</u>	<u>303,905</u>
Cash and cash equivalents at end of year	<u>243,285</u>	<u>270,526</u>

The notes on pages 13 to 21 form part of these financial statements.

Safeline Warwick
Company Limited by Guarantee
Notes to the Financial Statements
Year ended 31 March 2018

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 6 New Street, Warwick, CV34 4RX.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

No significant judgements have had to be made in preparing these financial statements.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Safeline Warwick

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2018

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Safeline Warwick
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2018

3. Accounting policies *(continued)*

Depreciation

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

Leasehold Property Improvements	-	10% straight line
Fixtures & Fittings	-	15% reducing balance
Equipment	-	25% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Safeline Warwick

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2018

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

The company is limited by guarantee.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
Donations			
Donations and Regular Givers	16,840	869	17,709
Contract Income	54,980	48,943	103,923
CAF Income	11,170	–	11,170
Non Statutory Grants	21,485	61,498	82,983
Home Office - ISVA	–	15,000	15,000
Statutory Funding - Ministry of Justice	–	280,757	280,757
Fee Income Counselling	390	–	390
PSARC Income	–	–	–
Other Statutory Funding	25,000	114,037	139,037
Young People Project (PCC)	–	2,450	2,450
Corporate Funding	46,075	–	46,075
	<u>175,940</u>	<u>523,554</u>	<u>699,494</u>

Safeline Warwick
Company Limited by Guarantee
Notes to the Financial Statements (continued)
Year ended 31 March 2018

5. Donations and legacies (continued)

	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £
Donations			
Donations and Regular Givers	11,161	–	11,161
Contract Income	50,000	–	50,000
CAF Income	1,680	–	1,680
Non Statutory Grants	94,979	59,951	154,929
Home Office - ISVA	–	21,000	21,000
Statutory Funding - Ministry of Justice	–	233,694	233,694
Fee Income Counselling	510	–	510
PSARC Income	550	–	550
Other Statutory Funding	–	127,540	127,540
Young People Project (PCC)	3,000	–	3,000
Corporate Funding	25,000	5,664	30,664
	<u>186,880</u>	<u>447,849</u>	<u>634,728</u>

6. Other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
Fundraising income	30,183	3,702	33,885
Training	15,793	500	16,293
Room hire	145	–	145
	<u>46,121</u>	<u>4,202</u>	<u>50,323</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £
Fundraising income	7,757	–	7,757
Training	26,534	–	26,534
Room hire	60	–	60
	<u>34,351</u>	<u>–</u>	<u>34,351</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2018 £	Unrestricted Funds £	Total Funds 2017 £
Bank interest	3,940	3,940	490	490

Safeline Warwick
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2018

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
Charitable Activities	187,572	564,086	751,658
Support costs	<u>24,071</u>	<u>10,956</u>	<u>35,027</u>
	<u>211,643</u>	<u>575,042</u>	<u>786,685</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £
Charitable Activities	218,240	404,769	623,006
Support costs	<u>23,104</u>	<u>9,839</u>	<u>32,945</u>
	<u>241,344</u>	<u>414,608</u>	<u>655,951</u>

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2018 £	Total fund 2017 £
Charitable Activities	<u>751,658</u>	<u>35,027</u>	<u>786,685</u>	<u>655,951</u>

10. Analysis of support costs

	Analysis of support costs activity 1 £	Total 2018 £	Total 2017 £
Depreciation	6,852	6,852	6,150
Legal and Professional Fees	14,947	14,947	13,270
Raising Awareness	<u>13,914</u>	<u>13,914</u>	<u>13,524</u>
	<u>35,713</u>	<u>35,713</u>	<u>32,944</u>

11. Net (expenditure)/income

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

	2018 £	2017 £
Depreciation of tangible fixed assets	<u>6,852</u>	<u>6,151</u>

12. Independent examination fees

	2018 £	2017 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,440</u>	<u>1,440</u>

Safeline Warwick
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2018

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2018	2017
	£	£
Wages and salaries	503,811	309,381
Employer contributions to pension plans	7,292	4,203
Other employee benefits	667	506
	<u>511,770</u>	<u>314,090</u>

The average head count of employees during the year was 24 (2017: 15). The average number of full-time equivalent employees during the year is analysed as follows:

	2018	2017
	No.	No.
Number of staff	<u>24</u>	<u>15</u>

No employee received employee benefits of more than £60,000 during the year (2017: Nil).

14. Trustee remuneration and expenses

During the period there were no transactions entered into between the charity and the Trustees to report.

15. Transfers between funds

During the year there was a transfer from unrestricted reserves to restricted reserves totalling £5,923. This transfer was to account for additional expenditure required to complete certain restricted activities.

16. Tangible fixed assets

	Long leasehold property £	Fixtures and fittings £	Equipment £	Total £
Cost				
At 1 April 2017	23,610	20,923	24,253	68,786
Additions	<u>3,616</u>	<u>2,357</u>	<u>780</u>	<u>6,753</u>
At 31 March 2018	<u>27,226</u>	<u>23,280</u>	<u>25,033</u>	<u>75,539</u>
Depreciation				
At 1 April 2017	9,887	13,043	19,973	42,903
Charge for the year	<u>2,723</u>	<u>1,536</u>	<u>2,593</u>	<u>6,852</u>
At 31 March 2018	<u>12,610</u>	<u>14,579</u>	<u>22,566</u>	<u>49,755</u>
Carrying amount				
At 31 March 2018	<u>14,616</u>	<u>8,701</u>	<u>2,467</u>	<u>25,784</u>
At 31 March 2017	<u>13,723</u>	<u>7,880</u>	<u>4,280</u>	<u>25,883</u>

Safeline Warwick
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2018

17. Debtors

	2018	2017
	£	£
Prepayments and accrued income	10,083	7,537
Other debtors	<u>30,681</u>	<u>27,154</u>
	<u>40,764</u>	<u>34,691</u>

18. Creditors: amounts falling due within one year

	2018	2017
	£	£
Trade creditors	10,381	20,358
Accruals and deferred income	28,184	7,114
Social security and other taxes	<u>10,039</u>	<u>9,470</u>
	<u>48,604</u>	<u>36,942</u>

19. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £7,292 (2017: £4,203).

20. Analysis of charitable funds

Unrestricted funds

	At 1 April 2017	Income	Expenditure	Transfers	At 31 March 2018
	£	£	£	£	£
General funds	<u>102,258</u>	<u>226,001</u>	<u>(211,643)</u>	<u>(5,923)</u>	<u>110,693</u>

	At 1 April 2016	Income	Expenditure	Transfers	At 31 March 2017
	£	£	£	£	£
General funds	<u>90,415</u>	<u>221,721</u>	<u>(241,344)</u>	<u>31,465</u>	<u>102,257</u>

Restricted funds

	At 1 April 2017	Income	Expenditure	Transfers	At 31 March 2018
	£	£	£	£	£
Restricted Fund	<u>191,900</u>	<u>527,756</u>	<u>(575,042)</u>	<u>5,922</u>	<u>150,536</u>

	At 1 April 2016	Income	Expenditure	Transfers	At 31 March 2017
	£	£	£	£	£
Restricted Fund	<u>190,125</u>	<u>447,849</u>	<u>(414,608)</u>	<u>(31,465)</u>	<u>191,901</u>

Safeline Warwick
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2018

21. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
Tangible fixed assets	25,784	–	25,784
Current assets	110,993	173,055	284,048
Creditors less than 1 year	<u>(26,084)</u>	<u>(22,519)</u>	<u>(48,603)</u>
Net assets	<u>110,693</u>	<u>150,536</u>	<u>261,229</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £
Tangible fixed assets	25,883	–	25,883
Current assets	113,316	191,901	305,217
Creditors less than 1 year	<u>(36,942)</u>	<u>–</u>	<u>(36,942)</u>
Net assets	<u>102,257</u>	<u>191,901</u>	<u>294,158</u>

Safeline Warwick
Company Limited by Guarantee
Management Information
Year ended 31 March 2018

The following pages do not form part of the financial statements.

Safeline Warwick
Company Limited by Guarantee
Detailed Statement of Financial Activities
Year ended 31 March 2018

	2018	2017
	£	£
Income and endowments		
Donations and legacies		
Donations and Regular Givers	17,709	11,161
Contract Income	103,923	50,000
CAF Income	11,170	1,680
Non Statutory Grants	82,983	154,929
Home Office - ISVA	15,000	21,000
Statutory Funding - Ministry of Justice	280,757	233,694
Fee Income Counselling	390	510
PSARC Income	-	550
Other Statutory Funding	139,037	127,540
Young People Project (PCC)	2,450	3,000
Corporate Funding	46,075	30,664
	<u>699,494</u>	<u>634,728</u>
Other trading activities		
Fundraising income	33,885	7,757
Training	16,293	26,534
Room hire	145	60
	<u>50,323</u>	<u>34,351</u>
Investment income		
Bank interest	3,940	490
	<u>753,757</u>	<u>669,569</u>
Total income		

Safeline Warwick
Company Limited by Guarantee
Detailed Statement of Financial Activities *(continued)*
Year ended 31 March 2018

	2018	2017
	£	£
Expenditure		
Expenditure on charitable activities		
Wages and salaries	503,811	309,381
Pension costs	7,292	4,203
Other post-retirement benefits	667	506
Rent	20,158	17,349
Repairs and maintenance	13,512	12,947
Other establishment	8,181	7,586
Other motor/travel costs	22,276	21,833
Legal and professional fees	14,260	13,270
Other office costs	40,800	35,510
Depreciation	6,852	6,150
Miscellaneous expenses	5,518	5,604
Young peoples projects	12,906	15,164
Clinical supervision	17,320	14,970
Sessional fees	86,623	141,310
Website costs	1,357	12,889
Room hire	11,427	16,932
Staff Training	6,004	9,877
Fundraising fees	7,721	10,470
	<u>786,685</u>	<u>655,951</u>
Total expenditure	<u>786,685</u>	<u>655,951</u>
Net (expenditure)/income	<u>(32,928)</u>	<u>13,618</u>

Safeline Warwick
Company Limited by Guarantee
Notes to the Detailed Statement of Financial Activities
Year ended 31 March 2018

	2018	2017
	£	£
Expenditure on charitable activities		
Charitable Activities		
Wages and salaries	503,811	309,381
Pension costs	7,292	4,203
Recruitment expenses	667	506
Rent & rates	20,158	17,349
Other premises expenses	13,512	12,947
Printing, stationery & office misc	8,181	7,586
Staff and volunteer expenses	22,276	21,833
Computer and software	40,800	35,510
Miscellaneous expenses	5,518	5,604
Young peoples projects	12,906	15,164
Clinical supervision	17,320	14,970
Sessional fees	72,708	127,785
Website costs	1,357	12,889
Room hire	11,427	16,932
Staff Training	6,004	9,877
Fundraising fees	7,721	10,470
	<u>751,658</u>	<u>623,006</u>
Support costs		
Legal and Professional Fees	14,260	13,270
Depreciation	6,852	6,150
Raising Awareness	13,915	13,525
	<u>35,027</u>	<u>32,945</u>
Expenditure on charitable activities	<u>786,685</u>	<u>655,951</u>