

COMPANY REGISTRATION NUMBER SC241372

**THE WOMEN'S RAPE & SEXUAL ABUSE CENTRE,  
DUNDEE LTD  
COMPANY LIMITED BY GUARANTEE  
FINANCIAL STATEMENTS  
31 MARCH 2011**

Charity Number SC009070



**FOURM**  
Chartered Accountants & Statutory Auditor  
Stannergate House  
41 Dundee Road West  
Broughty Ferry  
Dundee DD5 1NB

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

**FINANCIAL STATEMENTS  
YEAR ENDED 31 MARCH 2011**

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**THE WOMEN'S RAPE & SEXUAL ABUSE CENTRE, DUNDEE LTD**  
**COMPANY LIMITED BY GUARANTEE**  
**TRUSTEES AND PROFESSIONAL ADVISERS**

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**Registered charity name** The Women's Rape & Sexual Abuse Centre, Dundee Ltd  
**Charity number** SC009070  
**Company registration number** SC241372

**Registered office** 30 & 34 Reform Street  
Dundee  
DD1 1RH

**Trustees** Ms M Duncan  
Ms Y Brady

**Senior Statutory Auditor** Iain McBride CA

**Auditor** FourM  
Chartered Accountants  
& Statutory Auditor  
Stannergate House  
41 Dundee Road West  
Broughty Ferry  
Dundee DD5 1NB

**Bankers** Unity Trust Bank PLC  
Nine Brindleyplace  
Birmingham  
B1 2HB

**Solicitors** Blackadders LLP  
30 & 34 Reform Street  
Dundee  
DD1 1RJ

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

**TRUSTEES' ANNUAL REPORT**

**YEAR ENDED 31 MARCH 2011**

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The Trustees, who are also directors of The Women's Rape & Sexual Abuse Centre, Dundee Ltd ("the company" or "the charity" or "the charitable company") for the purposes of company law, have pleasure in presenting their report and the audited financial statements of the charity for the year ended 31 March 2011.

**REFERENCE AND ADMINISTRATIVE DETAILS**

Reference and administrative details are shown in the schedule of Trustees and professional advisers on page 1 of the financial statements.

**THE TRUSTEES**

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

Ms M Duncan

Ms Y Brady

Ms D Smith

Ms D Smith retired as a Trustee on 25 August 2010.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

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 minimum of chairperson, secretary and treasurer, plus two external members shall be appointed from outwith the collective who will have an advisory role only. At the year end, the management committee was made up of two board members which is below the minimum of three board members. Post year end, the charity has been actively seeking new Trustees though an advertising campaign. Appointments from the membership of the treasurer, secretary and chairperson 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.

# **THE WOMEN'S RAPE & SEXUAL ABUSE CENTRE, DUNDEE LTD COMPANY LIMITED BY GUARANTEE**

## **TRUSTEES' ANNUAL REPORT *(continued)***

**YEAR ENDED 31 MARCH 2011**

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### **OBJECTIVES AND ACTIVITIES**

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

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, the charity 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 the 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 charity.
- viii. To do all other things as will properly attain the above aims and objectives of the charity.

### **ACHIEVEMENTS AND PERFORMANCE**

The charity is committed to maintaining the high standards of the services it provides to vulnerable women that it has achieved during the year and is committed to continuing to provide support to raped and sexually abused women. It will continue to liaise with other organisations in order that it can maintain its ability to maximise the services it provides.

### **RESULTS & FINANCIAL REVIEW**

The results for the year and the charity's financial position at the end of the year are shown in the attached financial statements. The Statement of Financial Activities, incorporating the Income and Expenditure Account, shows a net deficit for the year of £3,793 (2010 - a net surplus of £36,286) with total reserves standing at £113,428 (2010 - £117,221).

During the year, the charity has moved to larger rented premises. In a previous year, the Trustees had designated an amount of £10,000 of unrestricted funds as a building fund, to meet the costs of repairs and maintenance for the move to new premises. However, due to the fact that the new premises do not require this level of cost, it has been decided by the Trustees that this designated fund should be transferred to the general fund.

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

**TRUSTEES' ANNUAL REPORT** *(continued)*

**YEAR ENDED 31 MARCH 2011**

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**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, and remaining obligations under the terms of the lease, and three months running cost such as 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 £70,000, and are happy to report that the charity has sufficient reserves in relation to the policy.

**INVESTMENT POWERS**

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

**VOLUNTEER HOURS**

In the year under review, 1,833 volunteer hours were donated to the charity.

**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.

**RECRUITMENT & APPOINTMENT OF NEW TRUSTEES**

Trustees review the skills and composition of the board of Trustees from time to time. Where new or replacement Trustees are required, a list of potential candidates is drawn up and initial approaches are made. Interested candidates are required to submit a curriculum vitae for consideration by the Board of Trustees, which will then select the most suitable candidates for appointment as Trustees.

**INDUCTION AND TRAINING OF TRUSTEES**

New Trustees receive a comprehensive induction pack which includes details of the activities of the charity together with information about their legal responsibilities as charity Trustees, and information relating to the financial and procedural matters of the charity.

**AUDITOR**

FourM is deemed to be re-appointed under section 487(2) of the Companies Act 2006.

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

**TRUSTEES' ANNUAL REPORT** *(continued)*

**YEAR ENDED 31 MARCH 2011**

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**SMALL COMPANY PROVISIONS**

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

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

Signed on behalf of the Trustees



Y Brady  
Trustee

28 September 2011

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

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

**YEAR ENDED 31 MARCH 2011**

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK 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 charitable company 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 charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.



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

**INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF THE  
WOMEN'S RAPE & SEXUAL ABUSE CENTRE, DUNDEE LTD**

**YEAR ENDED 31 MARCH 2011**

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We have audited the financial statements of The Women's Rape & Sexual Abuse Centre, Dundee Ltd for the year ended 31 March 2011 on pages 9 to 16, which have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), and on the basis of the accounting policies set out on page 11.

This report is made solely to the charity's Trustees, as a body, in accordance with sections 495 and 496 of the Companies Act 2006, in accordance with section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the company's Trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's Trustees as a body, for our audit work, for this report, or for the opinions we have formed.

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND AUDITORS**

The responsibilities of the Trustees for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and for being satisfied that the financial statements give a true and fair view are set out in the Statement of Responsibilities of the Trustees on page 6.

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, have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, and have been prepared in accordance with the Companies Act 2006. We also report to you whether in our opinion the information given in the Trustees' Annual Report is consistent with those financial statements.

In addition we report to you if, in our opinion, the charity has not kept adequate accounting records, if the charity's financial statements are not in agreement with the accounting records and returns, if we have not received all the information and explanations we require for our audit, or if certain disclosures of Trustees' remuneration specified by law are not made.

We read the Trustees' Annual Report and consider the implications for our report if we become aware of any apparent misstatements within it.

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

**INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF THE  
WOMEN'S RAPE & SEXUAL ABUSE CENTRE, DUNDEE LTD *(continued)***

**YEAR ENDED 31 MARCH 2011**

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**BASIS OF AUDIT OPINION**

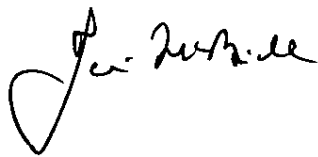
We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the Trustees 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 state of the charity's affairs as at 31 March 2011 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- the financial statements have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- the financial statements have been prepared in accordance with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 and;
- the information given in the Trustees' Annual Report is consistent with the financial statements.



IAIN McBRIDE CA (Senior  
Statutory Auditor)  
For and on behalf of  
FOURM  
Chartered Accountants  
& Statutory Auditor

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

FourM are eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

28 September 2011

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

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE  
INCOME AND EXPENDITURE ACCOUNT)**

**YEAR ENDED 31 MARCH 2011**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2011 £	Total Funds 2010 £
<b>INCOMING RESOURCES</b>					
Incoming resources from generating funds:					
Voluntary income	2	11,074	266,032	277,106	279,738
Investment income	3	77	—	77	57
<b>TOTAL INCOMING RESOURCES</b>		<u>11,151</u>	<u>266,032</u>	<u>277,183</u>	<u>279,795</u>
<b>RESOURCES EXPENDED</b>					
Charitable activities	4/5	(2,611)	(274,477)	(277,088)	(241,664)
Governance costs	6	(1,980)	—	(1,980)	(1,845)
Other resources expended	7	(1,908)	—	(1,908)	—
<b>TOTAL RESOURCES EXPENDED</b>		<u>(6,499)</u>	<u>(274,477)</u>	<u>(280,976)</u>	<u>(243,509)</u>
<b>NET (OUTGOING)/INCOMING RESOURCES FOR THE YEAR/NET (EXPENDITURE)/INCOME FOR THE YEAR</b>					
	8	4,652	(8,445)	(3,793)	36,286
Transfer between funds		(4,685)	4,685	—	—
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>73,570</u>	<u>43,651</u>	<u>117,221</u>	<u>80,935</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>73,537</u>	<u>39,891</u>	<u>113,428</u>	<u>117,221</u>

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 11 to 16 form part of these financial statements.

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

**BALANCE SHEET**

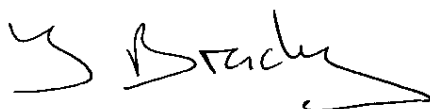
**31 MARCH 2011**

	Note	2011 £	2010 £
<b>FIXED ASSETS</b>			
Tangible assets	10	658	1,983
<b>CURRENT ASSETS</b>			
Debtors	11	12,552	13,148
Cash at bank and in hand		118,346	110,958
		<u>130,898</u>	<u>124,106</u>
<b>CREDITORS: Amounts falling due within one year</b>	12	<u>(18,128)</u>	<u>(8,868)</u>
<b>NET CURRENT ASSETS</b>		112,770	115,238
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>113,428</u>	<u>117,221</u>
<b>NET ASSETS</b>		<u>113,428</u>	<u>117,221</u>
<b>FUNDS</b>			
Restricted funds	14	39,891	43,651
Unrestricted funds	15	73,537	73,570
<b>TOTAL FUNDS</b>		<u>113,428</u>	<u>117,221</u>

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006 and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

These financial statements were approved by the Trustees on the 28<sup>th</sup> September 2011 and are signed on their behalf by:

Y Brady  
Trustee



Company Registration Number: SC241372

The notes on pages 11 to 16 form part of these financial statements.

**THE WOMEN'S RAPE & SEXUAL ABUSE CENTRE, DUNDEE LTD**  
**COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2011**

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**1. ACCOUNTING POLICIES**

**Basis of accounting**

The financial statements have been prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards, the Statement of Recommended Practice "Accounting and Reporting by Charities" issued in March 2005 (SORP 2005), the Companies Act 2006 and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

**Going concern**

The Trustees confirm that, after making appropriate enquiries, they have reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, the Trustees continue to adopt the going concern basis in preparing these Financial Statements.

**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.

**Fixed assets**

All fixed assets are initially recorded at cost.

**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:

Tenants improvements	- 25% per annum straight line basis
Equipment	- 25% per annum straight line basis

**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 & SEXUAL ABUSE CENTRE, DUNDEE LTD  
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2011**

**2. VOLUNTARY INCOME**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2011 £</b>	<b>Total Funds 2010 £</b>
<b>Donations</b>				
Donations	6,032	—	6,032	11,273
<b>Grants receivable</b>				
Multi Agency Training	—	—	—	8,087
Fairer Scotland Fund	—	55,142	55,142	52,903
Violence Against Women	—	50,000	50,000	50,000
Rape Crisis Specific	—	50,000	50,000	50,000
Choose Life	—	30,000	30,000	36,844
Vice Versa	—	34,606	34,606	25,521
Lloyds TSB Foundation	—	—	—	4,288
Social Work	5,042	—	5,042	4,982
Angus Outreach Project	—	8,784	8,784	35,840
Resilience Fund	—	7,500	7,500	—
Scottish Community Fund	—	5,000	5,000	—
Complex Mental Health Project	—	25,000	25,000	—
	<u>11,074</u>	<u>266,032</u>	<u>277,106</u>	<u>279,738</u>

**3. INVESTMENT INCOME**

	<b>Unrestricted Funds £</b>	<b>Total Funds 2011 £</b>	<b>Total Funds 2010 £</b>
Bank interest receivable	<u>77</u>	<u>77</u>	<u>57</u>

**4. COSTS OF CHARITABLE ACTIVITIES BY FUND TYPE**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2011 £</b>	<b>Total Funds 2010 £</b>
Fairer Scotland Fund	—	52,344	52,344	55,908
Violence Against Women	—	52,311	52,311	51,357
Rape Crisis Specific	—	52,334	52,334	52,189
Choose Life Dundee	—	29,787	29,787	28,443
Choose Life Angus	—	—	—	8,147
Core funds	2,611	—	2,611	15,132
Vice Versa	—	35,876	35,876	20,856
Lloyds TSB Foundation	—	3,252	3,252	1,077
Angus Outreach Project	—	35,245	35,245	8,555
Resilience Fund	—	7,393	7,393	—
Scottish Community Fund	—	1,079	1,079	—
Balance carried forward	2,611	269,621	272,232	241,664

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

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2011**

**4. COSTS OF CHARITABLE ACTIVITIES BY FUND TYPE** *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2011 £	Total Funds 2010 £
Balance brought forward	2,611	269,621	272,232	241,664
Complex Mental Health Project	—	4,856	4,856	—
	<u>2,611</u>	<u>274,477</u>	<u>277,088</u>	<u>241,664</u>

**5. COSTS OF CHARITABLE ACTIVITIES BY ACTIVITY TYPE**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2011 £	Total Funds 2010 £
Salaries	141	224,868	225,009	179,186
Fundraising and publicity	—	1,287	1,287	1,038
Management and administration	2,470	48,322	50,792	61,440
	<u>2,611</u>	<u>274,477</u>	<u>277,088</u>	<u>241,664</u>

**6. GOVERNANCE COSTS**

	Unrestricted Funds £	Total Funds 2011 £	Total Funds 2010 £
Audit fees	1,980	1,980	1,845

**7. OTHER RESOURCES EXPENDED**

	Unrestricted Funds £	Total Funds 2011 £	Total Funds 2010 £
Loss on disposal of fixed assets	1,908	1,908	—

**8. NET (OUTGOING)/INCOMING RESOURCES FOR THE YEAR**

This is stated after charging:

	2011 £	2010 £
Depreciation	201	1,818
Loss on disposal of fixed assets	1,908	—
Staff pension contributions	19,450	14,079
Auditors' remuneration:		
- audit of the financial statements	1,980	1,845
Operating lease costs:		
- Land and buildings	<u>13,500</u>	<u>13,500</u>

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

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2011**

**9. STAFF COSTS AND EMOLUMENTS**

Total staff costs were as follows:

	2011	2010
	£	£
Wages and salaries	188,780	149,882
Social security costs	17,023	15,225
Pension costs	19,450	14,079
	<u>225,253</u>	<u>179,186</u>

**Particulars of employees:**

The average number of employees during the year, calculated on the basis of full-time equivalents, was as follows:

2011	2010
No	No
9	8
<u>—</u>	<u>—</u>

No employee received remuneration of more than £60,000 during the year (2010 - Nil).

**Trustees' remuneration and expenses**

No salaries or wages have been paid to Trustees of the charity during the year (2010 - £nil). Trustees are paid for any expenses incurred in relation to carrying out charitable activities. During the year, one of the three Trustees was paid £451 (2010 - £289) in relation to the reimbursement of travel expenses incurred.

**10. TANGIBLE FIXED ASSETS**

	Tenants improvements £	Equipment £	Total £
<b>COST</b>			
At 1 April 2010	7,119	2,095	9,214
Additions	—	784	784
Disposals	(7,119)	—	(7,119)
<b>At 31 March 2011</b>	<u>—</u>	<u>2,879</u>	<u>2,879</u>
<b>DEPRECIATION</b>			
At 1 April 2010	5,211	2,020	7,231
Charge for the year	—	201	201
On disposals	(5,211)	—	(5,211)
<b>At 31 March 2011</b>	<u>—</u>	<u>2,221</u>	<u>2,221</u>
<b>NET BOOK VALUE</b>			
<b>At 31 March 2011</b>	<u>—</u>	<u>658</u>	<u>658</u>
At 31 March 2010	<u>1,908</u>	<u>75</u>	<u>1,983</u>



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

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2011**

**11. DEBTORS**

	2011 £	2010 £
Prepayments and accrued income	<u>12,552</u>	<u>13,148</u>

**12. CREDITORS: Amounts falling due within one year**

	2011 £	2010 £
Trade creditors	1,190	–
PAYE and social security	4,716	5,468
Other creditors and accruals	<u>12,222</u>	<u>3,400</u>
	<u>18,128</u>	<u>8,868</u>

**13. COMMITMENTS UNDER OPERATING LEASES**

At 31 March 2011 the charity had annual commitments under non-cancellable operating leases as set out below.

	Land and buildings 2011 £	2010 £
<b>Operating leases which expire:</b>		
Within 2 to 5 years	<u>13,500</u>	<u>13,500</u>

**14. RESTRICTED FUNDS**

	Balance at 1 Apr 2010 £	Incoming resources £	Outgoing resources £	Transfers £	Balance at 31 Mar 2011 £
Fairer Scotland Fund	–	55,142	(52,344)	–	2,798
Violence Against Women	–	50,000	(52,311)	2,311	–
Rape Crisis Specific	–	50,000	(52,334)	2,334	–
Choose Life Dundee	3,674	30,000	(29,787)	–	3,887
Choose Life Conference	4,595	–	–	–	4,595
Choose Life Angus	223	–	–	–	223
Vice Versa	4,665	34,606	(35,876)	–	3,395
Lloyds TSB Foundation	3,212	–	(3,252)	40	–
Angus Outreach Project	27,282	8,784	(35,245)	–	821
Resilience Fund	–	7,500	(7,393)	–	107
Scottish Community Fund	–	5,000	(1,079)	–	3,921
Complex Mental Health Project	–	25,000	(4,856)	–	20,144
	<u>43,651</u>	<u>266,032</u>	<u>(274,477)</u>	<u>4,685</u>	<u>39,891</u>

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

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2011**

**15. UNRESTRICTED FUNDS**

	Balance at 1 Apr 2010 £	Incoming resources £	Outgoing resources £	Transfers £	Balance at 31 Mar 2011 £
Building fund	10,000	—	—	(10,000)	—
General fund	63,570	11,151	(6,499)	5,315	73,537
	<u>73,570</u>	<u>11,151</u>	<u>(6,499)</u>	<u>(4,685)</u>	<u>73,537</u>

As part of the ongoing commitment to provide support services to its clients, the charity moved to new larger premises during the year. The Trustees had set aside, as a designated building fund, £10,000 to meet the cost of repairs and improvements in the event of a move to new premises. However, the new premises moved to during the year do not require the £10,000 building fund and therefore the Trustees have made the decision to reallocate the building fund to the general fund.

**16. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Tangible Net current		Total
	Fixed assets £	assets £	£
Unrestricted funds	658	72,879	73,537
Restricted funds	—	39,891	39,891
	<u>658</u>	<u>112,770</u>	<u>113,428</u>

**17. APB ETHICAL STANDARDS**

In common with many other businesses of our size and nature we use our auditors to assist with the preparation of the financial statements.

**18. COMPANY LIMITED BY GUARANTEE**

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