

Company registration number: 06920524

Charity registration number: 1130947

Doncaster Rape & Sexual Abuse Counselling Service

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2024

Crozier Jones LLP
Chartered Certified Accountants and Registered Auditors
9/13 Thorne Road
Doncaster
South Yorkshire
DN1 2HJ

Doncaster Rape & Sexual Abuse Counselling Service

Contents

Trustees' Report	1 to 10
Independent Examiner's Report	11 to 12
Statement of Financial Activities	13 to 14
Balance Sheet	15
Statement of Cash Flows	16
Notes to the Financial Statements	17 to 29

Doncaster Rape & Sexual Abuse Counselling Service

Trustees' Report

The trustees, who are the directors for the purposes of company law, present the annual report together with the financial statements of Doncaster Rape and Sexual Abuse Counselling Service (DRASACS) for the year ended 31 March 2024.

Objectives and activities

Objects and aims

What do we do?

The aims of DRASACS are:

1. To relieve the mental and physical distress of people who have suffered sexual assault, in particular by providing a counselling service and advocacy service.
2. To relieve the mental distress of people supporting and/or caring for adults or children who have been sexually assaulted, in particular by providing counselling, group work and information.
3. To advance the education of the public, by raising awareness, and promoting and/or conducting education and research around the issues of sexual assault.

Doncaster Rape & Sexual Abuse Counselling Service

Trustees' Report

Objectives, strategies and activities

DRASACS services are free to all in and around Doncaster and include:-

Specialist Counselling Services

- Available to all genders aged 18 and over
- Free face to face, telephone and webcam / online sessions
- EMDR, CBT, psychodynamic, person-centred therapy, integrative therapy, art therapy

Independent Sexual Violence Advocates (ISVA's)

- Our ISVA (Independent Sexual Violence Advocate) service offers practical help, advice and information for victims of rape and sexual abuse and their families
- Practical support for adults through the judicial process and beyond

Children and Young Persons Counselling

- Available to all genders aged 5-18 years, parent support and sibling support is available
- Face to face appointments
- Online service available for teenagers
- Variety of therapy used to reinforce healthy adult / child relationships

Children and Young Persons Advocacy

- Our CHISVA (Children and young peoples Independent Sexual Violence Advocate) service provides practical and emotional support to children and young people aged 5 to 18 years, who have experienced rape, sexual abuse or sexual exploitation
- CHISVA's provide independent practical and emotional support, through all police investigation and any court processes

Group therapy

- Available for all genders 18 years+
- Face to face post therapy support group
- Providing the opportunity for those who have completed one to one counselling, to meet others with experience of rape and sexual abuse

Training and awareness sessions

- Training available for professionals, schools and any settings providing support for adults and CYP
- Awareness sessions and meetings available to education settings, parents / carers and professionals

Public benefit

When planning the activities for the year the trustees have considered the Charity Commissions guidance on public benefit. The activities described above, and achievements and future plans outlined elsewhere in this report have a positive direct impact on many people in Doncaster and an indirect impact on the community in general, and thus deliver public benefit.

As noted above DRASACS services are free to all in and around Doncaster and include:-

- Specialist Counselling Services
- Independent Sexual Violence Advocates (ISVA's)
- Children and Young Persons Counselling and Advocacy
- Training and awareness raising

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Doncaster Rape & Sexual Abuse Counselling Service

Trustees' Report

Use of volunteers

The charity is grateful to all its volunteers and in particular its trustees for their time commitment and expertise in supporting DRASACS.

Achievements and performance

Our staff are trained specialists and professional. DRASACS invests in staff development with training undertaken in safeguarding, pre-trial therapy, group therapy, supervision and ISVA and CHISVA. Alongside this, all staff access regular clinical supervision and the employee assistance programme. Our staff are a highly valued asset and have been instrumental in deciding the priorities for DRASACS. All staff are DBS checked and where required staff are also vetted by South Yorkshire Police.

In the 12-month period between 1 April 2023 and 31 March 2024 we achieved the following:

Adult Counselling Service

- 419 adults attended an "in depth referral" (was 424 in 22/23 and 323 in 21/22). This is a preliminary appointment offered when a client is first referred. They meet with a counsellor, either on phone or in person to discuss their needs and whether our service is appropriate for them.
- 287 adult clients went on to attend at least one therapy session, with 2141 regular sessions attended an average of 7.5 per client. (2022/23 figures were 282 adult clients and 2443 regular sessions.)
- 3466 appointments in total were offered throughout the year to over 18s (3677 in 22/23)
- Waiting times increased from 158 days at the start of the 22/23 financial year to 292 days in Quarter 4 of 23/24
- The DNA rate (percentage of appointments lost to non-attendance without any notification) during 23/24 has been 7.2% (2021/22 – 8%, 2022/23 – 6.9%)
- 79.7% of clients reported improvements in their mental health
- 72.9% of clients reported an increase in positive features in their life
- 100% of all respondents to our end baselines stated they felt their counselling was helpful.

Children and Young People Counselling Service

- 153 children and young accessed our counselling throughout the year (2022/23 – 174)
- In terms of mental wellbeing of these children and young people:
 - o 38 had experience significant progress
 - o 26 had started to experience progress
 - o 44 were yet to experience progress
 - o The remainder either did not attend or are awaiting their first appointment

Doncaster Rape & Sexual Abuse Counselling Service

Trustees' Report

ISVA service

Our aim is to help to give anyone the confidence, support and information needed to take control of their situation and move forward. ISVAs receive specialist training to support people who have disclosed sexual violence in order to provide a tailored support package. They have police vetting clearance and have enhanced DBS checks.

Our ISVA service is available to men, women, children and families, regardless of whether they have told the police or anyone else about the attack. Our ISVAs are fully trained by Lime Culture, and our ISVA service is accredited.

U18 referrals in the year – 178

Adult referrals in the year - 229

Total referrals in the year - 407

Clients supported at court - 75

Client Feedback

Our clients are ultimately the reason why DRASACS exists and we strive for excellence to help all clients have the best quality of life they wish to achieve. The free, confidential, person-centred services that DRASACS offers are based on the needs of the client.

The counselling and ISVA service has continued to offer multiple modalities for support, including face to face therapy, webcam counselling, art and play therapy, telephone counselling, and practical support. Some feedback from the 2023/24 year is listed below:

"I definitely feel so much better about my life and understand myself, my councillor listened to me and was so caring that's why I was able to talk about my younger life even though it was hard, I'm so happy I plucked up the courage to get help, thank you so much for what you do"

"My counsellor was a massive support. I needed DRASAC. This service must stay. It's a life saver"

"It's changed my whole outlook on my life now and my future. I'm more emotionally stable and mature and feel a lot calmer now. I feel a sense of calm and peace. It's been life-changing for me and I'm now seeking a career with the counselling profession."

Financial review

The income for the year was £774,163 (2023: £885,380), and expenditure was £810,123 (2023: £869,960).

The decrease in income was as a result of a decrease in grant funding, with 2023 including £65,000 towards leasehold improvements, a £25,000 one year grant, and the final year's income of a multi-year grant which wasn't renewed for 2024.

Although some variable expenditure reduced in line with reduced income, the charity has a base level of fixed costs, so the reduction in expenditure was not as great as that in income.

This resulted in a deficit of £35,960 compared to a surplus of £15,420 in 2023.

Doncaster Rape & Sexual Abuse Counselling Service

Trustees' Report

Policy on reserves

At the year end total reserves carried forward were £408,654 made up of £11,010 restricted funds and £397,644 unrestricted funds. (2023: Total funds of £444,612 including £49,792 restricted and £394,820 unrestricted general funds).

Total funds include £81,211 which could only be realised by disposing of fixed assets.

The charity's unrestricted free reserves at 31 March 2024 were £316,433 (2023: £288,519).

The reserves policy commits the charity to assigning any unallocated funds to the reserves on a year on year basis until the reserves represent six month's expenditure of the Charity, which is estimated to be approximately £400,000. Following significant expenditure on leasehold improvements in 2023, unrestricted free reserves which were £401,240 at 31 March 2022 fell to £288,519 at 31 March 2023, but increased to £316,433 in 2024. The charity aims to gradually increase reserves to the target level.

Principal funding sources

Our Funders & supporters provide funding, contracts, donations, fundraising and bequests. We are eternally grateful for support both financially and otherwise to help us continue to support those who most need it. Our Funders for 2023-24 include: -

South Yorkshire Police and Crime Commissioner
Doncaster NHS Integrated Care Board
BBC Children in Need
The National Lottery
Doncaster Council
The Ministry of Justice
Tesco Groundwork Foundation

Doncaster Rape & Sexual Abuse Counselling Service

Trustees' Report

Plans for future periods

Aims and key objectives for future periods

There has been a significant increase in the demand for our service, and increased waiting times, DRASACS will be focusing its efforts on how we can continue to respond to the demands for our services and maintain our resilience in a competitive funding market.

Organisational development so our people, processes and systems are working effectively and efficiently for the benefit of the clients we serve. This organisational development will particularly focus on:

- The development of staff capacity, so we can function well organisationally
- Better utilisation of data to inform strategic planning, service development, performance, and continuous improvement.
- Researching and developing with new means of self-generating income

Improving financial resilience so our financial model, income generation strategies and resource development enable us to exist into the future.

To continue to deliver quality services for our clients, and assure service quality.

To adapt and introduce services that meet the changing needs of clients.

To continue our approach of being a more visible presence in the public sphere, attending gala and events, and pursuing public fundraising efforts

To seek out alternative grant funding, given the difficulty in securing funding from those who have historically funded us.

Continue to play a key role within the South Yorkshire Sexual Violence Partnership and also as part of the Crisis Alliance with partner agencies.

Structure, governance and management

Nature of governing document

Doncaster Rape and Sexual Abuse Counselling Service became a company limited by guarantee (company registration number 06920524) and a registered charity (registration number 1130947) on 1 June 2009.

The assets of Doncaster Rape and Sexual Abuse Counselling Service, an unincorporated charity, were donated to the charity on 1 April 2010.

Recruitment and appointment of trustees

In accordance with the charity's constitution new trustees are appointed by the existing board of trustees.

The trustees regularly review the composition of the board and recruit new trustees in the light of skills and experience required and available.

Induction and training of trustees

New trustees receive an induction from the CEO and support from the existing board of trustees. Trustee training is provided where necessary.

Doncaster Rape & Sexual Abuse Counselling Service

Trustees' Report

Arrangements for setting key management personnel remuneration

Details of the key management personnel are included in the Reference and Administrative Details section of this report. Remuneration for key management personnel is set by the trustees and is based on the seniority of roles, market rates and individual performance.

Organisational structure

The Charity is governed by the Board of Trustees (who are also Directors for the purposes of the Companies Act). The Board of Trustees have appointed a CEO, Counselling Manager and ISVA Manager who manage DRASACS operationally on a day to day basis. The Board meets bi-monthly and monitors performance, developments and finance.

Our Trustees are all volunteers and use their skills to support DRASACS.

The board has approved policies for staffing, governance, finance and reserves, copies of which are available.

Doncaster Rape & Sexual Abuse Counselling Service

Trustees' Report

Relationships with related parties

Links with other organisations

DRASACS continues to deliver ISVA services in collaboration with Barnsley (BSARCS), Rotherham (RothACS) and Sheffield (SRASAC), under the umbrella of the South Yorkshire Sexual Violence Partnership (CIO) supporting people who have reported sexual offences to the Police on their journey through the criminal justice process.

DRASACS is also part of the Doncaster Crisis Alternative Alliance, a contract commissioned by South Yorkshire ICB, partnering with Doncaster Mind, People Focussed Group, and Open Minds to deliver mental health support.

Major risks and management of those risks

The charity's management and trustees regularly consider the major risks affecting the charity including those relating to strategic and reputational risk, operational risk, compliance risk and financial risk.

Significant risks such as those related to health and safety, and safeguarding are managed on a day to day basis by the senior management team, and are discussed at trustee meetings.

The significant risks currently affecting the charity are the current funding climate and scarcity of future funding in the charity sector, along with the impact of the last few years of inflation and cost of living increases. The charity has submitted many funding bids without success in the first half of 2024 but continues to attempt to seek out further diverse sources of funding. The organisation carefully monitors cashflow and finances, including matching forecast expenditure with income and continuing to seek out multiple year sources of funding to allow more certainty in the short to medium term.

The charity's general insurance policy includes trustee indemnity insurance to protect the trustees from claims arising from negligent acts, errors or omissions occurring whilst on charity business. The premium in respect of this cover is not separately identifiable.

Reference and Administrative Details

Chief Executive Officer	Ms P Murray
Trustees	Ms K R Atkinson, Vice Chair / Treasurer Mr D Lister, Chair Mrs D E Thomas
Senior Management Team	Ms P Murray, CEO Ms S Biggin Ms N Bramham Bates
Principal Office	Floor 2 Cussins House Wood Street Doncaster South Yorkshire DN1 3LW

Doncaster Rape & Sexual Abuse Counselling Service

Trustees' Report

The charity is incorporated in England and Wales.

Company Registration Number 06920524

Charity Registration Number 1130947

Bankers

The Co-operative Bank
31 St Sepulchre Gate
Doncaster
DN1 1TD

Virgin Money
19 St Sepulchre Gate
Doncaster
DN1 1TD

Yorkshire Building Society
20-26 Printing Office Street
Doncaster
DN1 1TR

Independent Examiner

Crozier Jones LLP
Chartered Certified Accountants and Registered Auditors
9/13 Thorne Road
Doncaster
South Yorkshire
DN1 2HJ

Doncaster Rape & Sexual Abuse Counselling Service

Trustees' Report

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Doncaster Rape & Sexual Abuse Counselling Service for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS102);
- 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 4/12/24 and signed on its behalf by:



.....
Ms K R Atkinson
Trustee

Doncaster Rape & Sexual Abuse Counselling Service

Independent Examiner's Report to the trustees of Doncaster Rape & Sexual Abuse Counselling Service

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2024 which are set out on pages 13 to 29.

Respective responsibilities of trustees and examiner

As the charity's trustees of Doncaster Rape & Sexual Abuse Counselling Service (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of Doncaster Rape & Sexual Abuse Counselling Service 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 your 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.

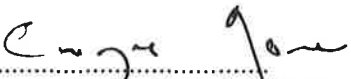
Independent examiner's statement

Since Doncaster Rape & Sexual Abuse Counselling Service's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, 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 Doncaster Rape & Sexual Abuse Counselling Service as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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.


.....
Mr M Crozier MA(Cantab) FCCA ACA ATII
Association of Chartered Certified Accountants

Crozier Jones LLP
Chartered Certified Accountants and Registered Auditors
9/13 Thorne Road
Doncaster
South Yorkshire
DN1 2HJ

Doncaster Rape & Sexual Abuse Counselling Service

Independent Examiner's Report to the trustees of Doncaster Rape & Sexual Abuse Counselling Service

Date:.....4/12/24.....

Doncaster Rape & Sexual Abuse Counselling Service

Statement of Financial Activities for the Year Ended 31 March 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies	3	5,306	34,375	39,681
Charitable activities	4	-	728,456	728,456
Other trading activities	5	2,445	-	2,445
Investment income	6	3,581	-	3,581
Total income		<u>11,332</u>	<u>762,831</u>	<u>774,163</u>
Expenditure on:				
Raising funds		(22)	-	(22)
Charitable activities	7	<u>(37,492)</u>	<u>(772,609)</u>	<u>(810,101)</u>
Total expenditure		<u>(37,514)</u>	<u>(772,609)</u>	<u>(810,123)</u>
Net expenditure		(26,182)	(9,778)	(35,960)
Transfers between funds		<u>29,006</u>	<u>(29,006)</u>	-
Net movement in funds		2,824	(38,784)	(35,960)
Reconciliation of funds				
Total funds brought forward		<u>394,820</u>	<u>49,792</u>	<u>444,612</u>
Total funds carried forward	20	<u>397,644</u>	<u>11,008</u>	<u>408,652</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies	3	599	161,207	161,806
Charitable activities	4	-	721,448	721,448
Other trading activities	5	405	-	405
Investment income	6	1,721	-	1,721
Total income		<u>2,725</u>	<u>882,655</u>	<u>885,380</u>
Expenditure on:				
Charitable activities	7	<u>(92,895)</u>	<u>(777,065)</u>	<u>(869,960)</u>
Total expenditure		<u>(92,895)</u>	<u>(777,065)</u>	<u>(869,960)</u>
Net (expenditure)/income		(90,170)	105,590	15,420
Transfers between funds		<u>83,750</u>	<u>(83,750)</u>	-
Net movement in funds		(6,420)	21,840	15,420
Reconciliation of funds				
Total funds brought forward		<u>401,240</u>	<u>27,952</u>	<u>429,192</u>
Total funds carried forward	20	<u>394,820</u>	<u>49,792</u>	<u>444,612</u>

Doncaster Rape & Sexual Abuse Counselling Service

**Statement of Financial Activities for the Year Ended 31 March 2024
(Including Income and Expenditure Account and Statement of Total
Recognised Gains and Losses)**

All of the charity's activities derive from continuing operations during the above two periods.

Doncaster Rape & Sexual Abuse Counselling Service

(Registration number: 06920524)
Balance Sheet as at 31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	14	81,211	106,301
Current assets			
Debtors	15	67,578	100,407
Cash at bank and in hand	16	<u>291,766</u>	<u>309,630</u>
		359,344	410,037
Creditors: Amounts falling due within one year	17	<u>(31,901)</u>	<u>(71,726)</u>
Net current assets		<u>327,443</u>	<u>338,311</u>
Net assets		<u>408,654</u>	<u>444,612</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		11,010	49,792
Unrestricted income funds			
Unrestricted funds		<u>397,644</u>	<u>394,820</u>
Total funds	20	<u>408,654</u>	<u>444,612</u>


For the financial year ending 31 March 2024 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 charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The financial statements on pages 13 to 29 were approved by the trustees, and authorised for issue on ~~4.1.24~~ 4.12.24 and signed on their behalf by:


.....
Ms K R Atkinson
Trustee

Doncaster Rape & Sexual Abuse Counselling Service

Statement of Cash Flows for the Year Ended 31 March 2024

	Note	2024 £	2023 £
Cash flows from operating activities			
Net (expenditure)/income		(35,958)	15,420
Adjustments to cash flows from non-cash items			
Depreciation		27,070	26,575
Investment income	6	<u>(3,581)</u>	<u>(1,721)</u>
		(12,469)	40,274
Working capital adjustments			
Decrease/(increase) in debtors	15	32,829	(76,090)
Decrease in creditors	17	<u>(39,825)</u>	<u>(131,421)</u>
Net cash flows from operating activities		<u>(19,465)</u>	<u>(167,237)</u>
Cash flows from investing activities			
Interest receivable and similar income	6	3,581	1,721
Purchase of tangible fixed assets	14	<u>(1,980)</u>	<u>(132,876)</u>
Net cash flows from investing activities		<u>1,601</u>	<u>(131,155)</u>
Net decrease in cash and cash equivalents		(17,864)	(298,392)
Cash and cash equivalents at 1 April		<u>309,630</u>	<u>608,022</u>
Cash and cash equivalents at 31 March	22	<u><u>291,766</u></u>	<u><u>309,630</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

Doncaster Rape & Sexual Abuse Counselling Service

Notes to the Financial Statements for the Year Ended 31 March 2024

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Floor 2
Cussins House
Wood Street
Doncaster
South Yorkshire
DN1 3LW

These financial statements were authorised for issue by the trustees on 4 December 2024.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019 - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

Doncaster Rape & Sexual Abuse Counselling Service meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Doncaster Rape & Sexual Abuse Counselling Service

Notes to the Financial Statements for the Year Ended 31 March 2024

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

In the event that a donation is subject to conditions that require a level of performance by the Charity before the Charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the Charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Investment income

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on estimated usage.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

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

Support costs

Support costs include those functions which assist the work of the charity but do not directly undertake charitable activities, including admin costs, finance, IT, governance costs and other central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

Governance costs

These include the costs attributable to the Charity's compliance with constitutional and statutory requirements, including preparation of statutory accounts and independent examination.

Doncaster Rape & Sexual Abuse Counselling Service

Notes to the Financial Statements for the Year Ended 31 March 2024

Government grants

Government grants are recognised based on the performance model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income in the period in which the charity has entitlement to the income and any performance conditions have been met. Grants relating to assets are recognised in full when there is unconditional entitlement to the grant.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes

Tangible fixed assets

Individual fixed assets costing £1,000.00 or more are initially recorded at cost, and then carried at cost less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Computer equipment	25% reducing balance basis
Office equipment	25% reducing balance basis
Leasehold land and buildings	over the period of the lease

Trade debtors

Trade debtors are amounts due from customers or grant funders for services performed in the ordinary course of business.

Trade debtors are recognised at the settlement amount less any provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the Charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Doncaster Rape & Sexual Abuse Counselling Service

Notes to the Financial Statements for the Year Ended 31 March 2024

Trade creditors

Creditors and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Creditors and provisions are normally recognised at their settlement amount.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the Charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date. The charity currently has no borrowings.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustee's discretion in furtherance of the objectives of the Charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Doncaster Rape & Sexual Abuse Counselling Service

Notes to the Financial Statements for the Year Ended 31 March 2024

3 Income from donations and legacies

	Unrestricted funds		Total 2024 £	Total 2023 £
	General £	Restricted funds £		
Donations and legacies;				
Donations from companies, trusts and similar proceeds	4,217	-	4,217	-
Donations from individuals	1,089	-	1,089	599
Grants, including capital grants;				
BBC Children in Need	-	34,000	34,000	31,666
Lloyds Foundation	-	-	-	38,416
People's Postcode Trust	-	-	-	25,000
Tesco Groundwork Foundation	-	375	375	1,125
Clothworkers Foundation	-	-	-	55,000
Bernard Sunley Foundation	-	-	-	10,000
	5,306	34,375	39,681	161,806

In 2023 £599 of the above income was attributable to unrestricted funds and £161,207 to restricted funds.

As noted in the trustee report the charity benefits from the services of volunteers for which it is grateful. In accordance with the Charity SORP, the value of services provided by volunteers is not quantified nor included in the accounts.

4 Income from charitable activities

	Restricted funds £	Total 2024 £	Total 2023 £
South Yorkshire Sexual Violence Partnership	188,784	188,784	189,825
National Lottery	81,812	81,812	123,594
Ministry of Justice	184,868	184,868	214,017
Doncaster ICB & DMBC	202,992	202,992	156,602
South Yorkshire Police & Crime Commissioner	60,000	60,000	37,410
Bramall Foundation	10,000	10,000	-
	728,456	728,456	721,448

Government grant income includes grant income from DMBC, Doncaster ICB, the Ministry of Justice, the National Lottery and South Yorkshire Police & Crime Commissioner, and total £529,672 (2023: £531,623).

Doncaster Rape & Sexual Abuse Counselling Service

Notes to the Financial Statements for the Year Ended 31 March 2024

5 Income from other trading activities

	Unrestricted funds		Total 2023 £
	General £	Total 2024 £	
Trading income;			
Sales of goods and services	360	360	405
Local fundraising and street collection income	2,085	2,085	-
	<u>2,445</u>	<u>2,445</u>	<u>405</u>

6 Investment income

	Unrestricted funds		Total 2023 £
	General £	Total 2024 £	
Interest receivable and similar income;			
Interest receivable on bank deposits	3,581	3,581	1,721
	<u>3,581</u>	<u>3,581</u>	<u>1,721</u>

7 Expenditure on charitable activities

	Activity undertaken directly £	Activity support costs £	Total 2024 £	Total 2023 £
Wages and salaries	456,810	136,450	593,260	642,745
Counselling, supervision and employment related costs	64,819	-	64,819	70,708
Travel and subsistence	6,182	-	6,182	6,624
IT, communications and marketing	13,604	4,063	17,667	22,523
Compliance	9,205	2,749	11,954	6,557
Accommodation	-	82,529	82,529	89,406
Stationery and resources	-	1,820	1,820	2,080
Staff Training	1,620	780	2,400	480
Depreciation	-	27,070	27,070	26,575
	<u>552,240</u>	<u>255,461</u>	<u>807,701</u>	<u>867,698</u>

£37,492 (2023 - £92,895) of the above expenditure was attributable to unrestricted funds and £770,209 (2023 - £774,803) to restricted funds.

In addition to the expenditure analysed above, there are also governance costs of £2,400 (2023 - £2,262) which relate directly to charitable activities. See note 8 for further details.

Doncaster Rape & Sexual Abuse Counselling Service

Notes to the Financial Statements for the Year Ended 31 March 2024

8 Analysis of governance and support costs

Governance costs

	Restricted funds £	Total 2024 £	Total 2023 £
Independent examiner fees			
Examination of the financial statements	2,400	2,400	2,262
	2,400	2,400	2,262

9 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

	2024 £	2023 £
Operating leases - plant and machinery	9,245	9,245
Operating leases - other assets	55,400	44,993
Depreciation of fixed assets	27,070	26,575
	91,715	80,813

10 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

11 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
Staff costs during the year were:		
Wages and salaries	517,741	558,648
Social security costs	39,278	44,962
Pension costs	36,242	39,135
	593,261	642,745

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2024 No	2023 No
Average number of employees	15	19

Doncaster Rape & Sexual Abuse Counselling Service

Notes to the Financial Statements for the Year Ended 31 March 2024

The average number of employees on a headcount basis was 22 (2023:24).

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were £138,713 (2023 - £161,266).

12 Independent examiner's remuneration

	2024 £	2023 £
Examination of the financial statements	2,400	2,262

13 Taxation

The charity is a registered charity and is therefore exempt from taxation on charitable income or gains applied to charitable purposes.

14 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 April 2023	132,876	-	132,876
Additions	-	1,980	1,980
At 31 March 2024	132,876	1,980	134,856
Depreciation			
At 1 April 2023	26,575	-	26,575
Charge for the year	26,575	495	27,070
At 31 March 2024	53,150	495	53,645
Net book value			
At 31 March 2024	79,726	1,485	81,211
At 31 March 2023	106,301	-	106,301

Doncaster Rape & Sexual Abuse Counselling Service

Notes to the Financial Statements for the Year Ended 31 March 2024

Included within the net book value of land and buildings above is £Nil (2023 - £Nil) in respect of freehold land and buildings and £79,726 (2023 - £106,301) in respect of leasehold improvements.

15 Debtors

	2024	2023
	£	£
Trade debtors	46,554	79,177
Prepayments	7,974	8,180
Other debtors	13,050	13,050
	<u>67,578</u>	<u>100,407</u>

16 Cash and cash equivalents

	2024	2023
	£	£
Cash on hand	94	50
Cash at bank	291,672	309,580
	<u>291,766</u>	<u>309,630</u>

17 Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	12,113	6,762
Other taxation and social security	10,222	11,342
Other creditors	3,991	28,179
Accruals and deferred income	5,575	25,443
	<u>31,901</u>	<u>71,726</u>

Doncaster Rape & Sexual Abuse Counselling Service

Notes to the Financial Statements for the Year Ended 31 March 2024

	2024 £	2023 £
Deferred income at 1 April 2023	(2,834)	(184,435)
Resources deferred in the period	(2,834)	(2,834)
Amounts released from previous periods	2,834	184,435
Deferred income at year end	(2,834)	(2,834)

Deferred income relates to income received in advance of entitlement or time-restricted grants which relate to future accounting periods.

18 Obligations under leases and hire purchase contracts

Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2024 £	2023 £
Land and buildings		
Within one year	57,600	52,200
Between one and five years	139,200	178,350
	196,800	230,550
Other		
Within one year	9,245	9,245
Between one and five years	21,355	30,600
	30,600	39,845

19 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £36,242 (2023 - £39,135).

20 Funds

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
Unrestricted funds					

Doncaster Rape & Sexual Abuse Counselling Service

Notes to the Financial Statements for the Year Ended 31 March 2024

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
General					
Unrestricted	394,820	11,332	(37,514)	29,006	397,644
Restricted funds					
National Lottery	-	81,812	(81,812)	-	-
South Yorkshire Sexual Violence Partnership	-	188,784	(188,784)	-	-
Ministry of Justice	-	184,868	(184,868)	-	-
Doncaster ICB & DMBC	28,394	202,992	(202,380)	(29,006)	-
South Yorkshire Police & Crime Commissioner	-	60,000	(60,000)	-	-
BBC Children in Need	429	34,000	(33,419)	-	1,010
Lloyds Foundation	5,082	-	(5,082)	-	-
People's Postcode Trust	15,255	-	(15,255)	-	-
Tesco Groundwork Foundation	632	375	(1,007)	-	-
Bramall Foundation	-	10,000	-	-	10,000
Total restricted funds	<u>49,792</u>	<u>762,831</u>	<u>(772,607)</u>	<u>(29,006)</u>	<u>11,010</u>
Total funds	<u>444,612</u>	<u>774,163</u>	<u>(810,121)</u>	<u>-</u>	<u>408,654</u>
	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Unrestricted funds					
General					
Unrestricted	401,240	2,725	(92,895)	83,750	394,820
Restricted funds					
National Lottery	27,952	123,594	(151,546)	-	-
South Yorkshire Sexual Violence Partnership	-	189,825	(171,075)	(18,750)	-
Ministry of Justice	-	214,017	(214,017)	-	-
Doncaster ICB & DMBC	-	156,602	(128,208)	-	28,394
South Yorkshire Police & Crime Commissioner	-	37,410	(37,410)	-	-
BBC Children in Need	-	31,666	(31,237)	-	429
Lloyds Foundation	-	38,416	(33,334)	-	5,082
People's Postcode Trust	-	25,000	(9,745)	-	15,255
Tesco Groundwork Foundation	-	1,125	(493)	-	632

Doncaster Rape & Sexual Abuse Counselling Service

Notes to the Financial Statements for the Year Ended 31 March 2024

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Clothworkers Foundation	-	55,000	-	(55,000)	-
Bernard Sunley Foundation	-	10,000	-	(10,000)	-
Total restricted funds	<u>27,952</u>	<u>882,655</u>	<u>(777,065)</u>	<u>(83,750)</u>	<u>49,792</u>
Total funds	<u>429,192</u>	<u>885,380</u>	<u>(869,960)</u>	<u>-</u>	<u>444,612</u>

Transfers represent grants for capital assets transferred to unrestricted funds when the expenditure has been incurred and the asset capitalised, and a surplus on contract funding transferred to unrestricted funds at the end of the year when outputs have been met.

Doncaster Rape & Sexual Abuse Counselling Service

Notes to the Financial Statements for the Year Ended 31 March 2024

21 Analysis of net assets between funds

	Unrestricted funds		Total funds £
	General £	Restricted funds £	
Tangible fixed assets	81,211	-	81,211
Current assets	317,745	41,599	359,344
Current liabilities	(1,312)	(30,589)	(31,901)
Total net assets	397,644	11,010	408,654

	Unrestricted funds		Total funds at 31 March 2023 £
	General £	Restricted funds £	
Tangible fixed assets	106,301	-	106,301
Current assets	288,519	121,518	410,037
Current liabilities	-	(71,726)	(71,726)
Total net assets	394,820	49,792	444,612

22 Analysis of net funds

	At 1 April 2023 £	Cash flows £	At 31 March 2024 £
	Cash at bank and in hand		309,630
Net debt	309,630	(17,864)	291,766

	At 1 April 2022 £	Financing cash flows £	At 31 March 2023 £
	Cash at bank and in hand		608,022
Net debt	608,022	(298,392)	309,630

23 Related party transactions

During the year the charity made the following related party transactions:

The South Yorkshire Sexual Violence Partnership

DRASACS delivers ISVA services in collaboration with Barnsley (BSARCS), Rotherham (RothACS) and Sheffield (SRASAC) under the umbrella of the South Yorkshire Sexual Violence Partnership which is a CIO, and which includes two trustees of DRASACS on the board of trustees.

During the year income of £188,784 (2023: £189,825) was received from the South Yorkshire Sexual Violence Partnership. At the balance sheet date the amount due from The South Yorkshire Sexual Violence Partnership was £46,554 (2023 - £55,765).

Doncaster Rape & Sexual Abuse Counselling Service

Statement of Financial Activities by fund for the Year Ended 31 March 2024

Unrestricted funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Income and Endowments from:		
Donations and legacies	5,306	599
Other trading activities	2,445	405
Investment income	3,581	1,721
Total income	<u>11,332</u>	<u>2,725</u>
Expenditure on:		
Raising funds	(22)	-
Charitable activities	<u>(37,492)</u>	<u>(92,895)</u>
Total expenditure	<u>(37,514)</u>	<u>(92,895)</u>
Net expenditure	(26,182)	(90,170)
Transfers between funds	<u>29,006</u>	<u>83,750</u>
Net movement in funds	2,824	(6,420)
Reconciliation of funds		
Total funds brought forward	<u>394,820</u>	<u>401,240</u>
Total funds carried forward	<u><u>397,644</u></u>	<u><u>394,820</u></u>

Doncaster Rape & Sexual Abuse Counselling Service

Statement of Financial Activities by fund for the Year Ended 31 March 2024

Restricted funds

	Restricted funds 2024 £	Restricted funds 2023 £
Income and Endowments from:		
Donations and legacies	34,375	161,207
Charitable activities	728,456	721,448
Total income	<u>762,831</u>	<u>882,655</u>
Expenditure on:		
Charitable activities	<u>(772,609)</u>	<u>(777,065)</u>
Total expenditure	<u>(772,609)</u>	<u>(777,065)</u>
Net (expenditure)/income	(9,778)	105,590
Transfers between funds	<u>(29,006)</u>	<u>(83,750)</u>
Net movement in funds	(38,784)	21,840
Reconciliation of funds		
Total funds brought forward	<u>49,792</u>	<u>27,952</u>
Total funds carried forward	<u>11,008</u>	<u>49,792</u>