

CHARITY REGISTRATION NUMBER: 1017581

East Kent Rape Crisis Centre
Unaudited Financial Statements
31 March 2023

BURGESS HODGSON LLP

Chartered accountants
Camburgh House
27 New Dover Road
Canterbury
Kent
CT1 3DN

East Kent Rape Crisis Centre

Financial Statements

Year ended 31 March 2023

	Page
Trustees' annual report	1
Independent examiner's report to the trustees	4
Statement of financial activities	5
Statement of financial position	6
Statement of cash flows	7
Notes to the financial statements	8

East Kent Rape Crisis Centre

Trustees' Annual Report

Year ended 31 March 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

Reference and administrative details

Registered charity name	East Kent Rape Crisis Centre
Charity registration number	1017581
Principal office	PO BOX 353 Canterbury CT2 9WA

The trustees

C Perks
A Lyttle
E J Milburn
S McCusker
J Beale

Independent examiner Thomas Saltmer

Structure, governance and management

East Rape Crisis Centre is a registered charity and governed by a trust deed adopted on 17 June 1991 and amended on 19 Jan 1993, 22 Feb 1994 and 8 Jan 2016.

Reference and administration information is set out on page 1 of the financial statements.

The charity is controlled by the trustees who delegate the day to day running of the charity to the Director. Trustees are elected under the terms of the trustee deed.

The charity has a board of trustees who meet regularly. Between board meetings, the Chair and Director of the centre are responsible for the necessary decisions and actions and report to the board on such matters accordingly.

Objectives and activities

The Charity's principal activities are to relieve trauma symptoms and distress in the aftermath of rape and sexual abuse. We support all survivors and extend the provision of specialist services to their families, partners and other individuals supporting them.

Our mission is to create a community where women and girls are free from all forms of sexual violence and to achieve this within a feminist, equalities and human rights framework. We provide help/hope and healing to all those impacted by sexual violence and cultivate a safe, non-violent community.

East Kent Rape Crisis Centre

Trustees' Annual Report *(continued)*

Year ended 31 March 2023

Achievements and performance

We have continued to develop the service provision we offer in response to the needs of the community of survivors we serve. We have welcomed many new members to our network and have been able to continue to expand our core services, in school provision, outreach hubs and ISVA services.

We now regularly have between 220 and 250 referrals every month into in person therapeutic provision.

Our NOCN training provision is now open nationally and is successfully embedded in core provision. We are providing workshops across East Kent on consent and young people are engaging well and interacting with our facilitators. This provision will be expanded to include support for year heads, pastoral managers on inset days and will begin in the schools in Thanet where we currently provide in school counselling.

Towards the end of the year, we have successfully recruited a large cohort of volunteers that will begin their training in January to extend the support we can offer on the support and crisis lines and work in the community fundraising.

We now have a service users consultation group who are working on informative media releases and the production of step-by-step guides from a survivor's perspective and experience of navigating services after they have just experienced rape.

We have continued to work in partnership with many statutory and nonstatutory services and once again have been supported by our sister organisations within the RCEW network and TST.

We have been supported again this year by funders as listed out in note 4 of the accounts and would like to express our thanks each one for their continued provision.

Financial review

The net surplus for the year amounted to £147,435 (2022: £46,183), which when added to the funds brought forward gives a surplus of £504,440 (2022: £357,005), of which £Nil is restricted (2022: £39,992).

Plans for future periods

We will continue to develop and improve our services to meet the needs of the community of survivors we service, we will challenge oppression in all forms and challenge societal attitudes that condone and collude with sexual violence.

Our motivation and commitment to breakdown access barriers will continue throughout 2024.

We will be setting up a new outreach hub in Margate which will offer a wide range of specialist support services and we will be increasingly growing our drop in provision across East Kent.

Publication of our new survivor to survivor content will be released and we are hoping that this will be the beginning of an exciting new group of women that will consult and continue to support us over the coming years to ensure the voice of a survivor is always at the heart of our provision.

We intend to continue to apply for multi-year funding opportunities in order to increase sustainability and security for provision of services.

East Kent Rape Crisis Centre

Trustees' Annual Report *(continued)*

Year ended 31 March 2023

The trustees' annual report was approved on and signed on behalf of the board of trustees by:

C Perks
Chair of Trustees

East Kent Rape Crisis Centre

Independent Examiner's Report to the Trustees of East Kent Rape Crisis Centre

Year ended 31 March 2023

I report to the trustees on my examination of the financial statements of East Kent Rape Crisis Centre ('the charity') for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the charity'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 Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Thomas Saltmer
Independent Examiner

Burgess Hodgson LLP
Camburgh House
27 New Dover Road
Canterbury
Kent
CT1 3DN

East Kent Rape Crisis Centre

Statement of Financial Activities

Year ended 31 March 2023

		2023			2022
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	4	914,073	–	914,073	672,024
Charitable activities	5	254	–	254	118
Other trading activities	6	140	–	140	–
Investment income	7	728	–	728	16
Total income		<u>915,195</u>	<u>–</u>	<u>915,195</u>	<u>672,158</u>
Expenditure					
Expenditure on charitable activities	8,9	727,768	39,992	767,760	625,975
Total expenditure		<u>727,768</u>	<u>39,992</u>	<u>767,760</u>	<u>625,975</u>
Net income and net movement in funds		<u>187,427</u>	<u>(39,992)</u>	<u>147,435</u>	<u>46,183</u>
Reconciliation of funds					
Total funds brought forward		<u>317,013</u>	<u>39,992</u>	<u>357,005</u>	<u>310,822</u>
Total funds carried forward		<u>504,440</u>	<u>–</u>	<u>504,440</u>	<u>357,005</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 8 to 15 form part of these financial statements.

East Kent Rape Crisis Centre

Statement of Financial Position

31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	15	1,975	3,774
Current assets			
Debtors	16	89,047	63,147
Cash at bank and in hand		<u>427,373</u>	<u>380,235</u>
		516,420	443,382
Creditors: amounts falling due within one year	17	<u>13,955</u>	<u>90,151</u>
Net current assets		<u>502,465</u>	<u>353,231</u>
Total assets less current liabilities		<u>504,440</u>	<u>357,005</u>
Net assets		<u>504,440</u>	<u>357,005</u>
Funds of the charity			
Restricted funds		–	39,992
Unrestricted funds		<u>504,440</u>	<u>317,013</u>
Total charity funds	20	<u>504,440</u>	<u>357,005</u>

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

C Perks
Chair of Trustees

The notes on pages 8 to 15 form part of these financial statements.

East Kent Rape Crisis Centre

Statement of Cash Flows

Year ended 31 March 2023

	2023 £	2022 £
Cash flows from operating activities		
Net income	147,435	46,183
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	2,198	2,165
Other interest receivable and similar income	(728)	(16)
Accrued expenses	60	60
<i>Changes in:</i>		
Trade and other debtors	(25,900)	(20,020)
Trade and other creditors	(76,256)	29,354
Cash generated from operations	46,809	57,726
Interest received	728	16
Net cash from operating activities	<u>47,537</u>	<u>57,742</u>
Cash flows from investing activities		
Purchase of tangible assets	(399)	(4,829)
Net cash used in investing activities	<u>(399)</u>	<u>(4,829)</u>
Net increase in cash and cash equivalents	47,138	52,913
Cash and cash equivalents at beginning of year	380,235	327,322
Cash and cash equivalents at end of year	<u>427,373</u>	<u>380,235</u>

The notes on pages 8 to 15 form part of these financial statements.

East Kent Rape Crisis Centre

Notes to the Financial Statements

Year ended 31 March 2023

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is PO Box 353, Canterbury, Kent, CT2 9WA.

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 Charities Act 2011.

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.

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.

East Kent Rape Crisis Centre

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

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.

East Kent Rape Crisis Centre

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

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:

Equipment - 33% 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.

Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into.

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account in other administrative expenses.

Loans and borrowings are initially recognised at the transaction price including transaction costs. Subsequently, they are measured at amortised cost using the effective interest rate method, less impairment. If an arrangement constitutes a finance transaction it is measured at present value.

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. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	37,444	–	37,444
Online chat income	1,868	–	1,868
Digital support	17,483	–	17,483

East Kent Rape Crisis Centre

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Grants			
Philips Foundation	7,000	–	7,000
Ministry of justice	336,236	–	336,236
Children in need	44,876	–	44,876
NHS	142,918	–	142,918
Brook trust	40,000	–	40,000
Colyer fergusson	–	–	–
CCG	30,000	–	30,000
Ramsgate town council	–	–	–
NHS (SARC)	–	–	–
Kent police	207,916	–	207,916
Hypatia	42,001	–	42,001
PCC	1,928	–	1,928
KCF	4,403	–	4,403
	<u>914,073</u>	<u>–</u>	<u>914,073</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	6,955	–	6,955
Online chat income	7,874	–	7,874
Digital support	3,920	–	3,920
Grants			
Philips Foundation	–	–	–
Ministry of justice	274,443	–	274,443
Children in need	44,877	–	44,877
NHS	20,060	–	20,060
Brook trust	40,000	–	40,000
Colyer fergusson	10,000	–	10,000
CCG	30,000	–	30,000
Ramsgate town council	20,000	–	20,000
NHS (SARC)	–	39,992	39,992
Kent police	152,061	–	152,061
Hypatia	21,842	–	21,842
PCC	–	–	–
KCF	–	–	–
	<u>632,032</u>	<u>39,992</u>	<u>672,024</u>

5. Charitable activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Fees & other income	<u>254</u>	<u>254</u>	<u>118</u>	<u>118</u>

East Kent Rape Crisis Centre

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

6. Other trading activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Fundraising events	140	140	—	—

7. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	728	728	16	16

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Charitable activities	478,272	39,992	518,264
Support costs	249,496	—	249,496
	<u>727,768</u>	<u>39,992</u>	<u>767,760</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Charitable activities	361,381	40,000	401,381
Support costs	224,594	—	224,594
	<u>585,975</u>	<u>40,000</u>	<u>625,975</u>

9. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2023 £	Total fund 2022 £
Charitable activities	518,264	208,764	727,028	589,566
Governance costs	—	40,732	40,732	36,409
	<u>518,264</u>	<u>249,496</u>	<u>767,760</u>	<u>625,975</u>

10. Analysis of support costs

	General support £	Total 2023 £	Total 2022 £
Staff costs	75,326	75,326	70,067
Premises	57,397	57,397	44,539
Communications and IT	10,217	10,217	12,863
General office	65,824	65,824	60,894
	<u>208,764</u>	<u>208,764</u>	<u>188,363</u>

East Kent Rape Crisis Centre

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

11. Net income

Net income is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of tangible fixed assets	2,198	2,165
	<u>2,198</u>	<u>2,165</u>

12. Independent examination fees

	2023	2022
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	1,080	1,020
	<u>1,080</u>	<u>1,020</u>

13. Staff costs

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

	2023	2022
	£	£
Wages and salaries	363,454	296,636
Employer contributions to pension plans	8,121	6,320
	<u>371,575</u>	<u>302,956</u>

The average head count of employees during the year was 12 (2022: 10).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

14. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

15. Tangible fixed assets

	Equipment
	£
Cost	
At 1 April 2022	15,451
Additions	399
At 31 March 2023	<u>15,850</u>
Depreciation	
At 1 April 2022	11,677
Charge for the year	2,198
At 31 March 2023	<u>13,875</u>
Carrying amount	
At 31 March 2023	<u>1,975</u>
At 31 March 2022	<u>3,774</u>

East Kent Rape Crisis Centre

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

16. Debtors

	2023	2022
	£	£
Prepayments and accrued income	2,280	2,428
Other debtors	86,767	60,719
	<u>89,047</u>	<u>63,147</u>

17. Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	12,875	34,351
Accruals and deferred income	1,080	41,020
Social security and other taxes	–	14,780
	<u>13,955</u>	<u>90,151</u>

18. Deferred income

	2023	2022
	£	£
At 1 April 2022	–	<u>40,000</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 £8,121 (2022: £6,320).

20. Analysis of charitable funds

Unrestricted funds

	At 1 April 2022	Income £	Expenditure £	At 31 March 2023
General funds	<u>317,013</u>	<u>915,195</u>	<u>(727,768)</u>	<u>504,440</u>

	At 1 April 2021	Income £	Expenditure £	At 31 March 2022
General funds	<u>270,822</u>	<u>632,166</u>	<u>(585,975)</u>	<u>317,013</u>

East Kent Rape Crisis Centre

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

20. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2022	Income	Expenditure	At 31 March 2023
	£	£	£	£
NHS (SARC)	39,992	–	(39,992)	–

	At 1 April 2021	Income	Expenditure	At 31 March 2022
	£	£	£	£
NHS (SARC)	40,000	39,992	(40,000)	39,992

NHS (SARC)

The provision of specialist sexual violence counselling across Kent.

21. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Tangible fixed assets	1,975	–	1,975
Current assets	516,420	–	516,420
Creditors less than 1 year	(13,955)	–	(13,955)
Net assets	504,440	–	504,440

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Tangible fixed assets	3,774	–	3,774
Current assets	403,382	40,000	443,382
Creditors less than 1 year	(90,151)	–	(90,151)
Net assets	317,005	40,000	357,005

22. Analysis of changes in net debt

	At 1 Apr 2022	Cash flows	At 31 Mar 2023
	£	£	£
Cash at bank and in hand	380,235	47,138	427,373