

CHARITY REGISTRATION NUMBER: 1017581

East Kent Rape Crisis Centre
Unaudited Financial Statements
31 March 2025

BURGESS HODGSON LIMITED

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

East Kent Rape Crisis Centre

Financial Statements

Year ended 31 March 2025

	Page
Trustees' annual report	1
Independent examiner's report to the trustees	5
Statement of financial activities	6
Statement of financial position	7
Statement of cash flows	8
Notes to the financial statements	9

East Kent Rape Crisis Centre

Trustees' Annual Report

Year ended 31 March 2025

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2025.

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

A Lyttle
A Kosaraju
E J Milburn (Resigned 14 June 2025)
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 2025

Achievements and performance

We celebrated 40 years as a Rape Crisis service, demonstrating a long standing dedication to supporting survivors of sexual trauma. Between April 2024 and March 2025, 1214 new clients were supported by the service.

We have continued to demonstrate high service standards, by applying to Rape Crisis England and Wales to renew our service standards accreditation and have reached the final 'site visit' stage of the process. The outcome will be available in late January. This is the second accreditation, in addition to the UKAS accreditation achieved through The Survivors Trust last year.

We embedded a management team, including the CEO, 3 clinical leads and the ISVA lead to provide stronger leadership for the charity. We also have reviewed the staffing requirements and are planning a restructure of staff and the service in the next financial year.

We have carried out an extensive review of the service provision in response to the changing government VAWG strategy, the changing funding landscape, and staff and survivor voices and are redeveloping the service provision to ensure continuation of the service and improved dedication and continuity for clients, while also further diversifying our offering for clients.

We employed an experienced freelance fundraiser to support the CEO in securing income and in preparation for the large PCC and NHS ISVA and Therapy tender process that will happen In July / August 2025. This has provided stronger financial security in a challenging funding landscape.

We have continued to develop our safeguarding framework, by redeveloping our policies, procedures and embedding regular safeguarding reviews.

We have begun a robust review of all policies and procedures to ensure legal conformity and to streamline processes.

The trustee team has been expanded to ensure that key governance aspects are covered by qualified and experienced trustees.

We reviewed all aspects of the service leading to the key plans for the future listed below.

Trustees now oversee aspects of the service according to the specialism they hold in addition to providing collective oversight of the charity. This has provided invaluable support for the management team.

Reviewed of the EKRCC estate to determine the appropriateness and efficiency of our current estate for current and future service.

We have diversified our offering for clients by introducing walking groups, craft groups and youth groups where survivors can meet other survivors and Chai and Chat sessions for clients from minoritised ethnic groups. These received very good feedback but attendance was very low. We secured funding and will try these again, with more robust advertisement.

During this financial year, the director left the service and a new CEO was recruited. The job specification for the CEO position was specifically adapted to focus on experience in business, human resources and finance management to provide stronger business leadership in those areas and to address the current financial deficit.

We have redeveloped our relationship with our survivors forum (The Kick Back Group) to ensure the survivor voice is more embedded in the decisions and strategies of the charity.

East Kent Rape Crisis Centre

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

Financial review

The net deficit for the year amounted to £140,789 (2024: Net deficit £7,172), which when added to the funds brought forward gives a surplus of £356,479 (2024: £497,268), of which £Nil is restricted (2024: £Nil).

Risk Management Statement

The Trustees at EKRCC are responsible for managing risk in the charity. A risk register is kept, and review and updated in relation to significant risks including operations, governance and finance. The trustees have considered the major risks to which the charity is exposed and satisfied themselves that systems or procedures are established in order to manage those risks.

Reserves

Our reserves policy is to maintain free reserves to manage the potential risks to the charity. The Charity continues to review its expenditure against available income and the annual budget and make changes where necessary to services and or spending. Based on the average expenditure over the last two years, reserves are currently sufficient to cover between three to six months spending in a future period which is considered acceptable.

Plans for future periods

For the year ending March 2025, there was a financial deficit of £140,789. We aim to substantially decrease this deficit by end of March 2026, through the activities outlined below.

The Police and Crime Commissioner announced a tender process for the ISVA and Counselling services for Kent, due to happen in August 2025. We have started the process of preparing to apply for this contract to provide these services for the whole of Kent and to ensure financial stability for four years.

Provide robust leadership and management training for the management team to ensure strong and safe leadership of the charity, followed by ongoing coaching through the current EAP.

A complete restructure of service structure, policies and procedures in alignment with the future VAWG strategies and funding and to ensure efficiency and sound financial strategy.

Restructure of staffing to align with the new service structure and ensure the future service is supported by an appropriate infrastructure.

Increase the number and diversity of volunteers working for the charity.

Redevelopment of the website, social media and communications processes to engage funders, reputation and reach survivors.

Review of the client database we use to enable faster and more efficient reporting.

Identification and implementation of improved IT facilities and work towards Cyber Essentials Certification for information security and to enable application to a wider pool of funders.

Redevelopment of training provision to increase income and accessibility and to fund the development of online support resources for survivors.

Continue to develop methods for embedding the survivor voice in the day to day work of the charity.

Recruit additional trustees to oversee aspects of the service, particularly HR, finance and fundraising and media and comms.

East Kent Rape Crisis Centre

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

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

S McCusker
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 2025

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 2025.

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 Limited
Camburgh House
27 New Dover Road
Canterbury
Kent
CT1 3DN

East Kent Rape Crisis Centre

Statement of Financial Activities

Year ended 31 March 2025

		2025		2024
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	4	869,447	869,447	885,873
Charitable activities	5	–	–	30
Other trading activities	6	1,163	1,163	–
Investment income	7	5,636	5,636	3,954
Total income		<u>876,246</u>	<u>876,246</u>	<u>889,857</u>
Expenditure				
Expenditure on charitable activities	8,9	1,017,035	1,017,035	897,029
Total expenditure		<u>1,017,035</u>	<u>1,017,035</u>	<u>897,029</u>
Net expenditure and net movement in funds		<u>(140,789)</u>	<u>(140,789)</u>	<u>(7,172)</u>
Reconciliation of funds				
Total funds brought forward		<u>497,268</u>	<u>497,268</u>	<u>504,440</u>
Total funds carried forward		<u>356,479</u>	<u>356,479</u>	<u>497,268</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 9 to 15 form part of these financial statements.

East Kent Rape Crisis Centre

Statement of Financial Position

31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	15	1,606	631
Current assets			
Debtors	16	1,795	184,378
Cash at bank and in hand		372,139	317,886
		<u>373,934</u>	<u>502,264</u>
Creditors: amounts falling due within one year	17	<u>19,061</u>	<u>5,627</u>
Net current assets		<u>354,873</u>	<u>496,637</u>
Total assets less current liabilities		<u>356,479</u>	<u>497,268</u>
Net assets		<u>356,479</u>	<u>497,268</u>
Funds of the charity			
Unrestricted funds		<u>356,479</u>	<u>497,268</u>
Total charity funds	19	<u>356,479</u>	<u>497,268</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:

S McCusker
Chair of Trustees

J Beale
Trustee

The notes on pages 9 to 15 form part of these financial statements.

East Kent Rape Crisis Centre

Statement of Cash Flows

Year ended 31 March 2025

	2025 £	2024 £
Cash flows from operating activities		
Net expenditure	(140,789)	(7,172)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	963	1,679
Other interest receivable and similar income	(5,636)	(3,954)
Accrued expenses	30	120
<i>Changes in:</i>		
Trade and other debtors	182,583	(95,331)
Trade and other creditors	13,404	(8,448)
Cash generated from operations	50,555	(113,106)
Interest received	5,636	3,954
Net cash from/(used in) operating activities	<u>56,191</u>	<u>(109,152)</u>
Cash flows from investing activities		
Purchase of tangible assets	<u>(1,938)</u>	<u>(335)</u>
Net cash used in investing activities	<u>(1,938)</u>	<u>(335)</u>
Net increase/(decrease) in cash and cash equivalents	54,253	(109,487)
Cash and cash equivalents at beginning of year	<u>317,886</u>	<u>427,373</u>
Cash and cash equivalents at end of year	<u>372,139</u>	<u>317,886</u>

The notes on pages 9 to 15 form part of these financial statements.

East Kent Rape Crisis Centre

Notes to the Financial Statements

Year ended 31 March 2025

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 2025

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 2025

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 £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Donations				
Donations	12,241	12,241	18,561	18,561
Digital support	11,890	11,890	17,865	17,865

East Kent Rape Crisis Centre

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

4. Donations and legacies *(continued)*

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Grants				
Philips Foundation	14,480	14,480	15,000	15,000
Ministry of justice	326,975	326,975	330,063	330,063
Children in need	10,000	10,000	10,000	10,000
Streynshams	1,000	1,000	1,000	1,000
NHS	100,812	100,812	151,218	151,218
Brook trust	45,000	45,000	45,000	45,000
Colyer fergusson	10,000	10,000	10,000	10,000
CCG	30,000	30,000	30,000	30,000
Kent police	235,159	235,159	219,076	219,076
Hypatia	33,090	33,090	38,090	38,090
KCF	1,800	1,800	–	–
Walker Trust	2,000	2,000	–	–
Henry Smith	35,000	35,000	–	–
	<u>869,447</u>	<u>869,447</u>	<u>885,873</u>	<u>885,873</u>

5. Charitable activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Fees & other income	–	–	30	30
	<u>–</u>	<u>–</u>	<u>30</u>	<u>30</u>

6. Other trading activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Fundraising events	1,163	1,163	–	–
	<u>1,163</u>	<u>1,163</u>	<u>–</u>	<u>–</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Bank interest receivable	5,636	5,636	3,954	3,954
	<u>5,636</u>	<u>5,636</u>	<u>3,954</u>	<u>3,954</u>

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Charitable activities	668,142	668,142	666,495	666,495
Support costs	348,893	348,893	230,534	230,534
	<u>1,017,035</u>	<u>1,017,035</u>	<u>897,029</u>	<u>897,029</u>

East Kent Rape Crisis Centre

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

9. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2025	Total fund 2024
	£	£	£	£
Charitable activities	668,142	292,634	960,776	855,317
Governance costs	–	56,259	56,259	41,712
	<u>668,142</u>	<u>348,893</u>	<u>1,017,035</u>	<u>897,029</u>

10. Analysis of support costs

	General support £	Total 2025 £	Total 2024 £
Staff costs	104,162	104,162	51,323
Premises	61,783	61,783	49,310
Communications and IT	10,796	10,796	12,208
General office	148,100	148,100	84,302
	<u>324,841</u>	<u>324,841</u>	<u>197,143</u>

11. Net expenditure

Net expenditure is stated after charging/(crediting):

	2025 £	2024 £
Depreciation of tangible fixed assets	<u>963</u>	<u>1,679</u>

12. Independent examination fees

	2025 £	2024 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,230</u>	<u>1,200</u>

13. Staff costs

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

	2025 £	2024 £
Wages and salaries	483,734	399,883
Employer contributions to pension plans	<u>10,442</u>	<u>8,969</u>
	<u>494,176</u>	<u>408,852</u>

The average head count of employees during the year was 15 (2024: 12).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

East Kent Rape Crisis Centre

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

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 2024	16,185
Additions	<u>1,938</u>
At 31 March 2025	<u><u>18,123</u></u>
Depreciation	
At 1 April 2024	15,554
Charge for the year	<u>963</u>
At 31 March 2025	<u><u>16,517</u></u>
Carrying amount	
At 31 March 2025	<u><u>1,606</u></u>
At 31 March 2024	<u><u>631</u></u>

16. Debtors

	2025	2024
	£	£
Prepayments and accrued income	–	2,280
Other debtors	<u>1,795</u>	<u>182,098</u>
	<u><u>1,795</u></u>	<u><u>184,378</u></u>

17. Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	17,831	4,427
Accruals and deferred income	<u>1,230</u>	<u>1,200</u>
	<u><u>19,061</u></u>	<u><u>5,627</u></u>

18. 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 £10,442 (2024: £8,969).

East Kent Rape Crisis Centre

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

19. Analysis of charitable funds

Unrestricted funds

	At 1 April 2024 £	Income £	Expenditure £	Transfers £	At 31 March 2025 £
General funds	297,268	876,246	(1,017,035)	–	156,479
Designated Fund - Building contingency fund	200,000	–	–	–	200,000
	<u>497,268</u>	<u>876,246</u>	<u>(1,017,035)</u>	<u>–</u>	<u>356,479</u>

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 2024 £
General funds	504,440	889,857	(897,029)	(200,000)	297,268
Designated Fund - Building contingency fund	–	–	–	200,000	200,000
	<u>504,440</u>	<u>889,857</u>	<u>(897,029)</u>	<u>–</u>	<u>497,268</u>

20. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2025 £
Tangible fixed assets	1,606	1,606
Current assets	373,934	373,934
Creditors less than 1 year	(19,061)	(19,061)
Net assets	<u>356,479</u>	<u>356,479</u>
	Unrestricted Funds £	Total Funds 2024 £
Tangible fixed assets	631	631
Current assets	502,264	502,264
Creditors less than 1 year	(5,627)	(5,627)
Net assets	<u>497,268</u>	<u>497,268</u>

21. Analysis of changes in net debt

	At 1 Apr 2024 £	Cash flows £	At 31 Mar 2025 £
Cash at bank and in hand	<u>317,886</u>	<u>54,253</u>	<u>372,139</u>