

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 2023

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

Doncaster Rape & Sexual Abuse Counselling Service

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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 2023.

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 sessions 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 & 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 2022 and 31 March 2023 we achieved the following:

Adult Counselling Service

- 424 adults attended an "In depth referral" (was 323 in 21/22 so rise of 31%) This is a preliminary appointment offered when a client is first referred. They meet with a counsellor to discuss their needs and whether our service is appropriate for them.
- 282 adult clients went on to attend at least one therapy session, with 2443 regular sessions attended (an average of 9 per client).
- 3677 appointments in total were offered throughout the year to over 18s.
- Waiting times increased from 99 days in Q4 21/22 to 158 days in Q4 22/23.
- The DNA rate (percentage of appointments lost to non-attendance) has decreased from 8% in 21/22 to 6.9% in 22/23.
- 80% of clients reported improvements in their mental health.
- 73% of clients reported an increase in positive features in their life.
- 98% of all respondents to our end baselines stated they felt their counselling was helpful.

Children and Young People Counselling Service

- 174 children and young people benefitted from our counselling throughout the year.
- As per our monitoring to Children in Need, when it came to improving mental wellbeing
 - + 52 had experience significant progress
 - + 39 had started to experience progress
 - + 39 were yet to experience progress.
- The appointment of a CYP Manager has given the service more structure and facilitated the day-to-day running of the CYP service. Therapists now have a designated manager with CYP training background, which enhances the quality of clinical support and peer group discussions.
- The introduction of Art Therapy in our service, has brought a new dynamic amongst therapists with benefits to our CYP, since there is more choice of modalities available to them.
- There have been significant changes in the processes used to run the CYP service, which improved the quality of our information gathering during the assessment process. This in turn, resulted in more robust safeguarding procedures, reflecting more accurately our policies.
- In the new building, we have standardised all our CYP rooms. They are all now of similar sizes, have similar décor, and more importantly, contain the same resources available to our children. This has resulted in the ability to use any of the rooms for sessions without impacting on the quality of our service.

Doncaster Rape & Sexual Abuse Counselling Service

Trustees' Report

ISVA Service

Our aim is to help 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 - 202
- Adult referrals in the year - 240
- Total referrals in the year - 442
- Clients supported at court - 68

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. DRASACS offers free, confidential and person centred services that 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 is listed below:

"I can't tell you how much DRASACS has helped me, in lots of aspects of my life. It has given me a brand new outlook and helped me when facing everyday life issues!"

"I actually cannot thank DRASACS enough for my journey to make peace to some degree, with what happened to me all those years ago. This service should be funded properly for all people that have experienced domestic abuse / violence / rape!"

"I am so grateful to DRASACS for all their work! My life has been utterly changed. Thank you all very much!"

Financial review

The income for the year was £885,380 (2022 £721,109) and expenditure was £869,960 (2022: £678,757).

The increase in income was a result of an increase in grant funding, with additional income from new funders including £65,000 of grants towards leasehold improvements to a building newly occupied during the year. Expenditure increased broadly in line with income.

The charity had a surplus of £15,420 (2022 £42,352).

Doncaster Rape & Sexual Abuse Counselling Service

Trustees' Report

Policy on reserves

At the year end total reserves carried forward were £444,612 made up of £49,792 restricted funds and £394,820 unrestricted funds. (2022: Total funds of £429,192 including £27,952 restricted and £401,240 unrestricted general funds).

Total funds include £106,301 which could only be realised by disposing of fixed assets.

The charity's unrestricted free reserves at 31 March 2023 were £288,519 (2022: £401,240).

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 £435,000. As noted above following significant expenditure on leasehold improvements during the year, unrestricted free reserves which were £401,240 at 31 March 2022 fell to £288,519 at 31 March 2023. 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 2022-23 include: -

South Yorkshire Police and Crime Commissioner Doncaster CCG

BBC Children in Need

The National Lottery

The Cloth Workers Foundation

Bernard Sunley

Doncaster Council

Lloyds Foundation

People's Postcode Lottery

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

We are looking to consolidate during the 23/24 year, having undergone a lot of upheaval in the 22/23 year with our change of premises and new CEO in post.

Our plan is to be a more visible presence in the public sphere, attending galas and events, putting our name out there and also stepping up our public fundraising efforts alongside submitting more applications for grant funding.

We are looking forward to working within the new Crisis Alliance with partner agencies and continuing to be an integral part of the South Yorkshire Violence Partnership.

We see partnership working as an important part of our future, whether this is with the local authority, the ICB, PCC, or local schools to provide training.

We will be looking at our staffing structure during the 23/24 year and reassessing contracts and terms and conditions to give better clarity to staff and stakeholders alike.

We will also be taking on volunteer counsellors in the coming year. With funding becoming ever more difficult, this is an avenue that has become necessary, yet also is positive in that we are able to give qualified counsellors skills and experience in a specialised sector.

All volunteer counsellors will be subject to the same checks as paid counsellors and will be required to have the necessary qualifications.

Volunteer roles will also be developed further to support in crucial areas e.g. fundraising/marketing & media, along with more formal volunteering roles e.g. development of the board and specifically skill set gaps. Please see the Evaluation Chart below for more details.

Doncaster Rape & Sexual Abuse Counselling Service

Trustees' Report



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.

Doncaster Rape & Sexual Abuse Counselling Service

Trustees' Report

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.

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.

In December 2022 DRASACS moved premises from our old offices on Thorne Road to a new location in the city centre of Doncaster. In the same month, our old CEO, Kevin Hill left the organisation after 8 years in the post, and in January 2023 Paula Murray began in position as our new CEO.

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.

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 and the impact of inflation and cost of living increases. In order to manage these risks the charity tries to seek out diverse sources of funding, and carefully monitors cashflow and finances, including matching forecast expenditure with income and seeking 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 Ms J Caffrey, Secretary (Resigned 30 June 2022)
Senior Management Team	Ms P Murray, CEO (from January 2023) Mr K Hill, CEO (to December 2022) Ms S Biggin Ms N Bramham Bates Ms R McMinn (to December 2022)
Principal Office	Floor 2 Cussins House Wood Street Doncaster South Yorkshire DN1 3LW The charity is incorporated in England and Wales.

Doncaster Rape & Sexual Abuse Counselling Service

Trustees' Report

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 13/12/23 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 2023 which are set out on pages 14 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.

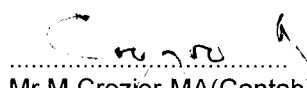
Independent examiner's statement

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**

13 December 2023

Doncaster Rape & Sexual Abuse Counselling Service

Statement of Financial Activities for the Year Ended 31 March 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	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	21	<u>394,820</u>	<u>49,792</u>	<u>444,612</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies	3	2,281	96,139	98,420
Charitable activities	4	-	622,180	622,180
Investment income	6	509	-	509
Total income		<u>2,790</u>	<u>718,319</u>	<u>721,109</u>
Expenditure on:				
Charitable activities	7	<u>-</u>	<u>(678,757)</u>	<u>(678,757)</u>
Total expenditure		<u>-</u>	<u>(678,757)</u>	<u>(678,757)</u>
Net income		2,790	39,562	42,352
Transfers between funds		<u>56,952</u>	<u>(56,952)</u>	-
Net movement in funds		59,742	(17,390)	42,352
Reconciliation of funds				
Total funds brought forward		<u>341,498</u>	<u>45,342</u>	<u>386,840</u>
Total funds carried forward	21	<u>401,240</u>	<u>27,952</u>	<u>429,192</u>

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 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	14	106,301	-
Current assets			
Debtors	15	100,407	24,317
Cash at bank and in hand	16	309,630	608,022
		410,037	632,339
Creditors: Amounts falling due within one year	17	(71,726)	(203,147)
Net current assets		338,311	429,192
Net assets		444,612	429,192
Funds of the charity:			
Restricted income funds			
Restricted funds		49,792	27,952
Unrestricted income funds			
Unrestricted funds		394,820	401,240
Total funds	21	444,612	429,192

For the financial year ending 31 March 2023 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 14 to 29 were approved by the trustees, and authorised for issue on ~~13/12/23~~ 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 2023

	Note	2023 £	2022 £
Cash flows from operating activities			
Net income		15,420	42,352
Adjustments to cash flows from non-cash items			
Depreciation		26,575	-
Investment income	6	<u>(1,721)</u>	<u>(509)</u>
		40,274	41,843
Working capital adjustments			
Increase in debtors	15	(76,090)	(7,566)
(Decrease)/increase in creditors	17	<u>(131,421)</u>	<u>140,028</u>
Net cash flows from operating activities		<u>(167,237)</u>	<u>174,305</u>
Cash flows from investing activities			
Interest receivable and similar income	6	1,721	509
Purchase of tangible fixed assets	14	<u>(132,876)</u>	<u>-</u>
Net cash flows from investing activities		<u>(131,155)</u>	<u>509</u>
Net (decrease)/increase in cash and cash equivalents		(298,392)	174,814
Cash and cash equivalents at 1 April		<u>608,022</u>	<u>433,208</u>
Cash and cash equivalents at 31 March	23	<u><u>309,630</u></u>	<u><u>608,022</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 2023

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 13 December 2023.

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.

Reclassification of comparative amounts

During the year income from a couple of grant funders has been categorised as "Donations" in accordance with the SORP having previously been included in "Income from charitable activities". The comparative amounts totalling £96,139 have been restated.

Doncaster Rape & Sexual Abuse Counselling Service

Notes to the Financial Statements for the Year Ended 31 March 2023

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.

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.

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 2023

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.

Irrecoverable VAT

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

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 2023

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 2023

3 Income from donations and legacies

	Unrestricted funds			
	General £	Restricted funds £	Total 2023 £	Total 2022 £
Donations and legacies;				
Donations from individuals	599	-	599	2,281
Grants, including capital grants;				
BBC Children in Need	-	31,666	31,666	62,222
Lloyds Foundation	-	38,416	38,416	33,917
People's Postcode Trust	-	25,000	25,000	-
Tesco Groundwork Foundation	-	1,125	1,125	-
Clothworkers Foundation	-	55,000	55,000	-
Bernard Sunley Foundation	-	10,000	10,000	-
	<u>599</u>	<u>161,207</u>	<u>161,806</u>	<u>98,420</u>

In 2022 £2,281 of the above income was attributable to unrestricted funds and £96,139 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 2023 £	Total 2022 £
South Yorkshire Sexual Violence Partnership	189,825	189,825	156,110
National Lottery	123,594	123,594	140,255
Ministry of Justice	214,017	214,017	177,201
Doncaster CCG & DMBC	156,602	156,602	148,614
South Yorkshire Police & Crime Commissioner	37,410	37,410	-
	<u>721,448</u>	<u>721,448</u>	<u>622,180</u>

Government grant income includes grant income from DMBC, Doncaster CCG, the Ministry of Justice, the National Lottery and South Yorkshire Police & Crime Commissioner, and totalled £531,623 (2022: £466,070).

Doncaster Rape & Sexual Abuse Counselling Service

Notes to the Financial Statements for the Year Ended 31 March 2023

5 Income from other trading activities

	Unrestricted funds	Total 2023 £
	General £	
Trading income; Sales of goods and services	405	405
	<u>405</u>	<u>405</u>

6 Investment income

	Unrestricted funds	Total 2023 £	Total 2022 £
	General £		
Interest receivable and similar income; Interest receivable on bank deposits	1,721	1,721	509
	<u>1,721</u>	<u>1,721</u>	<u>509</u>

7 Expenditure on charitable activities

	Activity undertaken directly £	Activity support costs £	Total 2023 £	Total 2022 £
Wages and salaries	494,914	147,831	642,745	550,647
Counselling, supervision and employment related costs	70,708	-	70,708	63,300
Travel and subsistence	6,624	-	6,624	2,912
IT, communications and marketing	17,343	5,180	22,523	18,741
Compliance	6,557	-	6,557	5,671
Accommodation	-	89,406	89,406	32,898
Stationery and resources	-	2,080	2,080	2,475
Staff Training	480	-	480	-
Depreciation	-	26,575	26,575	-
	<u>596,626</u>	<u>271,072</u>	<u>867,698</u>	<u>676,644</u>

Doncaster Rape & Sexual Abuse Counselling Service

Notes to the Financial Statements for the Year Ended 31 March 2023

£92,895 (2022 - £Nil) of the above expenditure was attributable to unrestricted funds and £774,803 (2022 - £676,644) to restricted funds.

In addition to the expenditure analysed above, there are also governance costs of £2,262 (2022 - £2,113) which relate directly to charitable activities. See note 8 for further details.

8 Analysis of governance and support costs

Governance costs

	Restricted funds £	Total 2023 £	Total 2022 £
Independent examiner fees			
Examination of the financial statements	2,262	2,262	2,113
	<u>2,262</u>	<u>2,262</u>	<u>2,113</u>

9 Net incoming/outgoing resources

Net incoming resources for the year include:

	2023 £	2022 £
Operating leases - plant and machinery	9,245	8,827
Operating leases - other assets	44,993	21,964
Depreciation of fixed assets	<u>26,575</u>	<u>-</u>

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:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	558,648	479,469
Social security costs	44,962	37,687
Pension costs	<u>39,135</u>	<u>33,491</u>
	<u>642,745</u>	<u>550,647</u>

Doncaster Rape & Sexual Abuse Counselling Service

Notes to the Financial Statements for the Year Ended 31 March 2023

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:

	2023 No	2022 No
Average number of employees	<u>19</u>	<u>16</u>

The average number of employees on a headcount basis was 24 (2022:20).

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 £161,266 (2022 - £143,474).

12 Independent examiner's remuneration

	2023 £	2022 £
Examination of the financial statements	<u>2,262</u>	<u>2,113</u>

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 £	Computer equipment £	Total £
Cost				
At 1 April 2022	41,122	1,854	706	43,682
Additions	132,876	-	-	132,876
Disposals	<u>(41,122)</u>	<u>(1,854)</u>	<u>(706)</u>	<u>(43,682)</u>
At 31 March 2023	<u>132,876</u>	<u>-</u>	<u>-</u>	<u>132,876</u>

Doncaster Rape & Sexual Abuse Counselling Service

Notes to the Financial Statements for the Year Ended 31 March 2023

	Land and buildings £	Furniture and equipment £	Computer equipment £	Total £
Depreciation				
At 1 April 2022	41,122	1,854	706	43,682
Charge for the year	26,575	-	-	26,575
Eliminated on disposals	(41,122)	(1,854)	(706)	(43,682)
At 31 March 2023	<u>26,575</u>	<u>-</u>	<u>-</u>	<u>26,575</u>
Net book value				
At 31 March 2023	<u>106,301</u>	<u>-</u>	<u>-</u>	<u>106,301</u>
At 31 March 2022	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Included within the net book value of land and buildings above is £Nil (2022 - £Nil) in respect of freehold land and buildings and £106,301 (2022 - £Nil) in respect of leasehold improvements.

15 Debtors

	2023 £	2022 £
Trade debtors	79,177	-
Prepayments	8,180	24,317
Other debtors	13,050	-
	<u>100,407</u>	<u>24,317</u>

16 Cash and cash equivalents

	2023 £	2022 £
Cash on hand	50	58
Cash at bank	309,580	607,964
	<u>309,630</u>	<u>608,022</u>

17 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	6,762	3,949
Other taxation and social security	11,342	11,609
Other creditors	28,179	427
Accruals and deferred income	25,443	187,162
	<u>71,726</u>	<u>203,147</u>

Doncaster Rape & Sexual Abuse Counselling Service

Notes to the Financial Statements for the Year Ended 31 March 2023

	2023 £	2022 £
Deferred income at 1 April 2022	(184,435)	(2,750)
Resources deferred in the period	(2,834)	(184,435)
Amounts released from previous periods	<u>184,435</u>	<u>2,750</u>
Deferred income at year end	<u>(2,834)</u>	<u>(184,435)</u>

Deferred income relates to income received in advance of unconditional 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:

	2023 £	2022 £
Land and buildings		
Within one year	52,200	13,125
Between one and five years	<u>178,350</u>	<u>-</u>
	<u>230,550</u>	<u>13,125</u>
Other		
Within one year	9,245	9,245
Between one and five years	<u>30,600</u>	<u>39,845</u>
	<u>39,845</u>	<u>49,090</u>

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 £39,135 (2022 - £33,491).

20 Contingent liabilities

Under the terms of an operating lease the charity may be liable for dilapidations on a property it moved out of during the year. The landlord is claiming dilapidations of approximately £85,000, which is well in excess of the amount the charity believes is payable. An amount has been provided in the accounts based on the estimate of a surveyor instructed by the charity. This amount has not been separately disclosed on the basis that it may hinder the charity in negotiations on the matter.

Doncaster Rape & Sexual Abuse Counselling Service

Notes to the Financial Statements for the Year Ended 31 March 2023

21 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Unrestricted funds					
<i>General</i>					
Unrestricted	401,240	2,725	(92,895)	83,750	394,820
Restricted funds					
South Yorkshire Sexual Violence Partnership	-	189,825	(171,075)	(18,750)	-
National Lottery	27,952	123,594	(151,546)	-	-
Ministry of Justice	-	214,017	(214,017)	-	-
Doncaster CCG & 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
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>
	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2022 £
Unrestricted funds					
<i>General</i>					
Unrestricted	341,498	2,790	-	56,952	401,240

Doncaster Rape & Sexual Abuse Counselling Service

Notes to the Financial Statements for the Year Ended 31 March 2023

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2022 £
Restricted funds					
South Yorkshire Sexual Violence Partnership	-	156,110	(156,110)	-	-
National Lottery	34,590	140,255	(146,893)	-	27,952
Ministry of Justice	-	177,201	(177,201)	-	-
Doncaster CCG & DMBC	9,138	148,614	(100,800)	(56,952)	-
BBC Children in Need	1,614	62,222	(63,836)	-	-
Lloyds Foundation	-	33,917	(33,917)	-	-
Total restricted funds	<u>45,342</u>	<u>718,319</u>	<u>(678,757)</u>	<u>(56,952)</u>	<u>27,952</u>
Total funds	<u><u>386,840</u></u>	<u><u>721,109</u></u>	<u><u>(678,757)</u></u>	<u><u>-</u></u>	<u><u>429,192</u></u>

Transfers represent grants towards 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 2023

22 Analysis of net assets between funds

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

	Unrestricted funds		Total funds at 31 March 2022
	General	Restricted funds	
	£	£	£
Current assets	403,902	228,437	632,339
Current liabilities	(2,662)	(200,485)	(203,147)
Total net assets	<u>401,240</u>	<u>27,952</u>	<u>429,192</u>

23 Analysis of net funds

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

	At 1 April 2021	Financing cash flows	At 31 March 2022
	£	£	£
Cash at bank and in hand	433,208	174,814	608,022
Net debt	<u>433,208</u>	<u>174,814</u>	<u>608,022</u>

24 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 £189,825 (2022: £156,110) 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 £55,765 (2022 - £Nil).

Doncaster Rape & Sexual Abuse Counselling Service

Statement of Financial Activities by fund for the Year Ended 31 March 2023

Unrestricted funds

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Income and Endowments from:		
Donations and legacies	599	2,281
Other trading activities	405	-
Investment income	1,721	509
	<hr/>	<hr/>
Total income	2,725	2,790
	<hr/>	<hr/>
Expenditure on:		
Charitable activities	(92,895)	-
	<hr/>	<hr/>
Total expenditure	(92,895)	-
	<hr/>	<hr/>
Net (expenditure)/income	(90,170)	2,790
Transfers between funds	83,750	56,952
	<hr/>	<hr/>
Net movement in funds	(6,420)	59,742
	<hr/>	<hr/>
Reconciliation of funds		
Total funds brought forward	401,240	341,498
	<hr/>	<hr/>
Total funds carried forward	394,820	401,240
	<hr/>	<hr/>

Doncaster Rape & Sexual Abuse Counselling Service

Statement of Financial Activities by fund for the Year Ended 31 March 2023

Restricted funds

	Restricted funds 2023 £	Restricted funds 2022 £
Income and Endowments from:		
Donations and legacies	161,207	96,139
Charitable activities	<u>721,448</u>	<u>622,180</u>
Total income	<u>882,655</u>	<u>718,319</u>
Expenditure on:		
Charitable activities	<u>(777,065)</u>	<u>(678,757)</u>
Total expenditure	<u>(777,065)</u>	<u>(678,757)</u>
Net income	105,590	39,562
Transfers between funds	<u>(83,750)</u>	<u>(56,952)</u>
Net movement in funds	21,840	(17,390)
Reconciliation of funds		
Total funds brought forward	<u>27,952</u>	<u>45,342</u>
Total funds carried forward	<u><u>49,792</u></u>	<u><u>27,952</u></u>