

Devon Rape Crisis and Sexual Abuse Services Ltd  
Year Ended 31 March 2025

**Devon Rape Crisis and Sexual Abuse Services Ltd**

**(A Company Limited by Guarantee)**

**Charity Registration Number: 1144548**

**Company Registration No: 07630160**

**Trustees' Annual Report and Financial Statements**

**for the year ended**

**31 March 2025**

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## Reference and Administrative Details

<b>Trustees</b>	L Regan	Co-Chair
	M Parks	Co-Chair
	L Cumberland	Resigned 8 May 2025
	M Hester	
	L Jones	Resigned 11 <sup>th</sup> Nov 2025
	E Neitzert	Appointed 24 April 2025
	V Stanley	
<b>Charity Registration No:</b>	1144548	
<b>Company Registration No:</b>	07630160 (England & Wales)	
<b>Principal address:</b>	Verney House 115 Sidwell Street Exeter Devon EX1 2AW	
<b>Registered office</b>	Bolton Arena Arena Approach Horwich Bolton BL6 6LB	
<b>Accountants:</b>	Beyond Profit Ltd Bolton Arena Arena Approach Horwich Bolton BL6 6LB	
<b>Independent Examiner:</b>	Chris Kelmere Prydis Accounts Ltd Clyst House Manor Drive Clyst St. Mary Exeter EX5 1GB	

## **Trustee's Annual Report including the Directors' Report**

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31<sup>st</sup> of March 2025.

### **Objectives and Activities**

#### **Objects and Aims**

To preserve and protect the health and relieve the distress and trauma of any adult or child over the age of 13 years (or partner, friend or relative) who has experienced any form of sexual abuse or violence at any time of their lives through the provision of counselling, information, advice, support and practical help where necessary.

To promote education and research in the subject of sexual abuse or violence and its effects on the victim, whether physical, mental, psychological or social and to train volunteers and others to be able to cope with the problems of rape by the provision of medical, legal and emotional counselling.

#### **Public Benefit**

The activities undertaken which are for public benefit include; a telephone helpline (closed towards the end of the financial year in February 2025), an email support service, both of which are for the victims of sexual violence, their family, friends and partners. Therapy and specialist support work is also delivered to victims / survivors of rape, childhood sexual abuse and sexual assault and these include counselling, specialist trauma stabilisation, group work, advocacy, online self-help and practical support.

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

#### **Organisational performance**

The year April 24 to March 25 continued a focus on improving the internal operations and governance of the charity. A significant amount of work was conducted to support the charity and its service delivery to victims of rape and sexual abuse to meet the conditions of the National Service Standards for Rape Crisis England and Wales. This comprehensive set of quality standards helps to ensure that victims and survivors, no matter where they live, receive consistent, high-quality services from any member of Rape Crisis. The standards focus not just on the quality of service delivery, but on the leadership, governance, work environments, data security and impact of the organisation. As a result, the charity completed a full and comprehensive re-fresh and review of all policies/procedures, conducted a staff, trustee and volunteer survey, implemented a new outcome monitoring framework and refreshed the recruitment

process for trustees. The result of these important organisational changes helped the charity to meet the required standards of the National Service Standards and supported a positive site visit for the assessment. The independent panel assessment which confirms accreditation will be held sometime in 2025/2026.

Away from the work of the service standards the organisation also reviewed and updated its infrastructure, with new contracts being awarded to an IT supplier to implement Office 365 across the organisation and a telecommunications provider to implement a new digital phone system and mobile phone provision. Whilst these changes were initially slightly disruptive for the day-to-day delivery of business, the long-term impact on the charity has been very positive with the workforce being more connected to trustees, volunteers, partners and service users. Both systems have also helped the charity to make many efficiency improvements. Furthermore, these changes also gave the organisation the opportunity to become paperless, meeting our environmental sustainability target a year earlier than committed. Going hand in hand with this work, the organisation also completed a review of its compliance with data protection obligations, implementing new privacy notices, and improving both the accountability and governance arrangements in this area.

## **Fundraising**

Following an overall decrease in funding for the charity from the previous year, the organisation implemented a new three-year income generation and fundraising strategy which focused on diversifying funding streams. One area of focus in the strategy was to make improvements in the organisation's approach to community fundraising. As a result, the charity implemented a new co-designed fundraising tool kit which has been successful in increasing both fundraising activity and income for the charity. During the year we were also able to build on existing community fundraising partnerships as well as establishing new ones. Started the previous year, our relationship with Exeter City Football Club's Community Trust successfully continued, with the partnership increasing the visibility of the charity significantly. We were also delighted and grateful to be approached by a local entrepreneur who started up her own women only community gym, offering us both free access for our service users and a percentage of all membership fees each month as a regular donation. Lastly, we were also pleased to win Devon Women in Business Charity of the Year award. This provided us with 12 months of support, including community fundraising, connectivity and promotion.

## **Achievements**

There were several key achievements in 2024 – 2025 which are important to highlight.

Firstly, we delivered our first ever practice conference. Attended by over 100 sexual violence practitioners working across Devon and Cornwall and funded by Victim Support, the conference provided an inspiring, collaborative and safe space for practitioners to

come together to learn from each other by sharing best practice. The event was held at the Phoenix Theatre in Exeter which provided an inspirational space that enabled us to include wellness sessions, creative arts spaces and a theatre production. It was particularly inspirational to see practitioners from over 40 different organisations share the work they are so passionate about with each other.

Secondly, the charity was successfully awarded new funding from Torbay Council to deliver both a peer research and community engagement project. The peer research project enabled the charity to work with service users who had engaged with either sexual or domestic abuse support services, as well as community and statutory services to provide insight to system leaders about the blocks and barriers to effective support. The richness of the work of the peer researchers was evident in the quality of both the data they gathered and the insight they shared. Going hand in hand with this project, the charity also started its first peer ambassador scheme, recruiting six women to help shape the future of the charity and to elevate the impact the charity has on national government policy and practice. A particular highlight of this project was enabling the ambassadors to co-deliver a project with Rape Crisis England and Wales and the Home Office on the impact of waiting lists on survivors.

Thirdly, we achieved our Blue Star Accreditation which is designed to support organisations that provide pre-trial therapy to victims and families involved in the criminal justice process. This accreditation recognises and rewards accessible and safe pre-trial services, ensuring that therapists follow established guidelines to provide effective support. The work that went into achieving accreditation was significant, including training the entire organisation on best practice, implementing new policies and procedures based on national guidance around the disclosure of therapy notes and increasing practitioner confidence to work within established and safe practices.

Lastly, we deepened our engagement in all areas of partnership working. With respect to other sexual violence community support providers, we became a partner in the new Bridge Project which is a service delivered by The Women's Centre Cornwall which provides independent sexual violence advisors (ISVA) across Devon and Cornwall. Through this partnership we have been able to host ISVA's in our organisation to improve collaboration and co-working. We were also able to work with statutory commissioners this year to share best practice in supporting survivors which has helped to influence the service specification for planned recommissioning of sexual violence services in 2025/2026, as well as needs assessments and demand modelling.

### **Service Delivery**

Service delivery was the area most affected by reductions in funding for the financial year 2024/2025 with the most significant loss due to a long-term contract with Devon County Council for the delivery of sexual violence support within a domestic abuse context,

coming to an end on the 31<sup>st</sup> of March 2025. This contract was re-tendered and secured by other organisations. This funding had enabled the organisation to deliver a confidential and anonymous helpline and email service. As a result of the funding ending the board of trustees took the difficult decision to close the helpline after 14 years of delivery in February 2025. The organisation chose to celebrate the impact that the helpline had achieved during the 14 years of delivery, rather than use it for campaigning purposes. This approach also allowed us to recognise the impact that the 204 women who had volunteered on the helpline had achieved. During that time, they had taken over 7,000 calls and given 12,000 hours of voluntary service which had resulted in a £250,000 social value return.

Operationally, the closure of the helpline meant that the charity had to re-imagine the role of its volunteers. This was particularly challenging because the volunteer coordinator had also left, and could not be replaced without new funding. Despite these challenges, the existing staff members worked with the volunteers to develop new volunteer roles. Within the year the charity successfully re-trained 6 out of 20 volunteers by offering them the newly revamped level 3 OCN accredited course in understanding and working with sexual violence, therefore enabling this cohort of volunteers to become volunteer advocates. Other volunteers became fundraisers, social media volunteers and peer researchers. At the end of the year there were sixteen of the original volunteers remaining within the organisation. At the same time the organisation also formed a partnership with a local counselling training provider and started a small number of volunteer counselling placements. By the end of the year there were two trainees on placement and due to its success, the organisation has been able to increase to four placements in readiness for the next financial year.

At the end of the previous financial year the organisation needed to pause taking new therapy referrals due to receiving its highest ever referral numbers which was not matched by additional funding. When this pause ended in June 2024 the waiting list had reduced, however by the summer it was higher than the original number which had prompted the initial pause. This demonstrated that a temporary pause was insufficient to manage a safe waiting list. Following the peer ambassador insight work on waiting for support it also became clear how harmful and risky it was to maintain a high waiting list, so the board of trustees signed off a new waiting list policy which caps the number of those waiting for therapy to fifty. As a result, the therapy waiting list closed again in January 2025 with data showing that it would take the organisation at least one year with its current resources to reduce the list to fifty.

During the year the new service operating model continued to bed in, with the specialist support team diversifying our community offer to include a day beekeeping, walking on Dartmoor, sea swimming, dance, drumming and reiki. The organisation also began to offer its first ever women's circle in Torquay with funding from Torbay Council. Groups

flourished during the year and trauma stabilisation sessions were well received by survivors, with many of them exiting support and indicating that they had achieved the outcomes they had hoped for. At the same time, we explored research that demonstrated that the efficacy of therapy would not be diminished if we reduced the number of sessions offered from 16 to 12. This was agreed as another way in which the organisation could evenly distribute stretched resources as far as possible.

## Financial review

The charity ended the year with a surplus of £15,253 (2024: a deficit of £8,901).

Income for the year was £662,284 (2024: £685,134) a decrease of £22,850. This was mainly due to a decrease in general grants.

Expenditure for the year saw a decrease of £47,004, with expenditure for the year being £647,031 (2024: £694,035). This was mainly due a decrease in freelance workers, HR costs and project specific costs.

At the end of the year total funds of the charity were £354,064 of which £326,050 were unrestricted (including designated funds) and £28,014 restricted.

## Policy on reserves

The reserves are maintained at a level which ensures that core activities can continue during the year and in 2024 – 2025 reserves were not needed to sustain service delivery. During the year, work was undertaken to understand the organisations financial liabilities to inform a new reserve policy. The new policy put in place a smaller level of reserve which accounts for the close down costs of the organisation. This reflects the funding landscape and need to deliver on charitable objectives.

At the end of the period the unrestricted, free reserves of the charity were £171,818. This was calculated as follows:

	£
Unrestricted funds	326,050
Less designated funds	140,000
Less fixed assets	14,232
Total free reserves	<u>171,818</u>

## Structure, governance and management

The Board of Trustees held a strategic away day in November to review branding, data, funding and human resources. During the event the board of trustees agreed on the need to re-brand and re-market the charity with the website and engagement materials having



not been updated during the life-time of the charity and following feedback from service users about the messages they received from our brand. Following this agreement, there was a whole organisational away day in March which was attended by all members of staff, volunteers and trustees. Both days were useful and enabled the board of trustees to hear from practitioners and volunteers about the nature of the support they deliver, the challenges they encounter and rewards they receive.

### **Nature of governing document**

The organisation is a charitable company limited by guarantee. It was incorporated on 11<sup>th</sup> of May 2011 under the Companies Act 2006 as company number 7630160. It was registered as a charity with effect from 7<sup>th</sup> of November 2011 with charity number 1144548. The company was established under a Memorandum of Association which set out the objectives and powers of the charitable company and is governed under its Articles of Association. In the event of a company being wound up members are required to contribute an amount not exceeding £1.

### **Recruitment and appointment of trustees**

The directors of the company are also charity trustees for the purpose of charity law. Any person aged 18 years or over who is a resident or works in the county of Devon and who is willing and permitted by law to do so may be appointed as director ordinary resolution or by a decision of the directors.

### **Major risks and management of those risks**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud or error. A risk register is maintained by the organisation, and it is reviewed in depth twice a year, with all risks being overseen and managed at both quarterly trustee meetings, monthly senior management meetings and through one to one monthly line management of the Chief Executive Officer by the Co-Chairs of the board.

### **Future Plans**

Work began on preparing for the re-commissioning of core sexual violence support funding in Devon and Cornwall in January 2025 – with an expectation that the procurement would run through the spring and summer – with a contract award expected in May 2025. All work at the close of the year focused on preparing for and writing a winning bid as it was understood how critical this core funding was to the financial sustainability and survival of the charity. As a result, time was spent gathering data, testimonials, survivor insight and practitioner feedback so the tender could be a good endorsement of the quality of the work delivered by everyone across the organisation. Consequently, the organisation shrunk, choosing to hold vacancies open where possible in order to mitigate risks and to prepare for the possibility that the organisation may need

Devon Rape Crisis and Sexual Abuse Services Ltd  
Year Ended 31 March 2025

to TUPE staff to another organisation, or make redundancies. The organisation finished the financial year hopeful for a positive outcome in 2025/2026, but ready to offer strategic leadership in the event that significant funding was lost.



Maggie Parks



Linda Regan

Co-Chairs of the Board of Trustees.

Date: 09<sup>th</sup> December 2025

## **Trustees' responsibilities in relation to the financial statements**

The trustees (who are also directors of Devon Rape Crisis and Sexual Abuse Services Ltd for the purposes of company law) are responsible for preparing the trustees annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice 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 charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime of the Companies Act 2006.

Approved by the trustees on the 9<sup>th</sup> of December 2025 and signed on their behalf by:



**Maggie Parks**



**Linda Regan**

## **Independent Examiner's Report to the Trustees Of Devon Rape Crisis and Sexual Abuse Services Ltd**

I report to the trustees on my examination of the financial statements of Devon Rape Crisis and Sexual Abuse Services Ltd (the company) for the year ended 31 March 2025.

### **Responsibilities and basis of report**

As the trustees, you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

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

### **Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS

102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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 that in any material respect:

- accounting records were not kept in respect of the trust as required by section 130 of the Charities Act 2011.
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

Devon Rape Crisis and Sexual Abuse Services Ltd  
Year Ended 31 March 2025

*Chris Kelmere*  
Chris Kelmere (Dec 11, 2025 08:25:39 GMT)

Chris Kelmere ACCA Chartered Accountant  
Prydis Accounts Limited  
Clyst House  
Manor Drive  
Clyst St. Mary  
Exeter  
EX5 1GB

Date: 11/12/25

**Statement of Financial Activities (Including income and expenditure account) for the year ended 31 March 2025**

	Note	Unrestricted 2025 £	Restricted 2025 £	TOTAL 2025 £	Unrestricted 2024 £	Restated Restricted 2024 £	TOTAL 2024 £
<b>INCOME FROM:</b>							
Donations and legacies	2	50,678	230,385	281,063	19,434	388,405	407,839
Charitable activities	3	170,379	196,368	366,747	243,186	-	243,186
Other trading activities	4	1,100	-	1,100	27,855	-	27,855
Investments	5	4,529	-	4,529	133	-	133
Other		8,845	-	8,845	6,121	-	6,121
<b>TOTAL INCOME</b>		<b>235,531</b>	<b>426,753</b>	<b>662,284</b>	<b>296,729</b>	<b>388,405</b>	<b>685,134</b>
<b>EXPENDITURE ON:</b>							
Raising funds	6	1,315	4,371	5,686	7,983	1,318	9,301
Charitable activities	7	153,311	488,034	641,345	287,797	396,937	684,734
<b>TOTAL EXPENDITURE</b>		<b>154,626</b>	<b>492,405</b>	<b>647,031</b>	<b>295,780</b>	<b>398,255</b>	<b>694,035</b>
<b>NET (EXPENDITURE)/INCOME</b>		<b>80,905</b>	<b>(65,652)</b>	<b>15,253</b>	<b>949</b>	<b>(9,850)</b>	<b>(8,901)</b>
Transfer between funds		(80,641)	80,641	-	(2,424)	2,424	-
<b>NET MOVEMENT IN FUNDS</b>		<b>264</b>	<b>14,989</b>	<b>15,253</b>	<b>(1,475)</b>	<b>(7,426)</b>	<b>(8,901)</b>
Fund balances brought forward		325,786	13,025	338,811	327,261	20,451	347,712
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>326,050</b>	<b>28,014</b>	<b>354,064</b>	<b>325,786</b>	<b>13,025</b>	<b>338,811</b>

The statement of financial activities includes all gains and losses recognised during the year.

All income and expenditure derive from continuing activities.

## Balance Sheet as at 31 March 2025

Company number: 07630160

	Notes	2025	2024
		£	£
<b>FIXED ASSETS</b>			
Tangible assets	11	14,232	28,503
<b>CURRENT ASSETS</b>			
Debtors	12	26,223	36,869
Cash at bank and in hand	13	356,555	329,228
		<b>382,778</b>	366,097
<b>CREDITORS</b> : amounts falling due within one year	14	<b>(42,946)</b>	(55,789)
<b>NET CURRENT ASSETS</b>		<b>339,832</b>	310,308
<b>NET ASSETS</b>		<b>354,064</b>	338,811
<b>FUNDS</b>			
Unrestricted	17	326,050	325,786
Restricted	17	28,014	13,025
<b>TOTAL FUNDS</b>		<b>354,064</b>	338,811

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies but as this company is a charity, it is subject to independent examination under the Charities Act 2011.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with SORP FRS102.

The financial statements were approved and authorised for issue by the Board on and signed on its behalf by:

**Maggie Parks**

**Linda Regan**

## Statement of Cashflows as at 31 March 2025

	Notes	2025 £	2024 £
<b>CASH INFLOW FROM OPERATING ACTIVITIES</b>	16	<b>22,798</b>	(11,776)
<b>CASH OUTFLOW FROM INVESTING ACTIVITIES</b>			
Bank interest		<b>4,529</b>	133
Purchase of fixed assets		-	(9,600)
<b>NET CASH OUTFLOW FROM INVESTING ACTIVITIES</b>		<b>4,529</b>	(9,467)
<b>NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS</b>		<b>27,327</b>	(21,243)
<b>CASH AND CASH EQUIVALENTS AT THE START OF PERIOD</b>		<b>329,228</b>	350,471
<b>CASH AND CASH EQUIVALENTS AT THE END OF PERIOD</b>		<b>356,555</b>	329,228
<b>CASH AND CASH EQUIVALENTS CONSISTS OF:</b>			
Cash at bank and in hand		<b>356,555</b>	329,228



## Notes to the financial statements

### 1 ACCOUNTING POLICIES

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are follows:

#### a Basis of Preparing Financial Statements

The charity constitutes a public benefit entity as defined by FRS 102. 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 issued in October 2019 (SORP FRS102), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice that is SORP FRS102.

Devon Rape Crisis and Sexual Abuse Services Ltd 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 note.

#### b Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

The trustees have made no key judgments which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

#### c Income recognition

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

#### d Interest receivable

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.

#### e Fund accounting

Devon Rape Crisis and Sexual Abuse Services Ltd  
Year Ended 31 March 2025

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

**f Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the Costs of commercial training and fundraising events.
- Expenditure on charitable activities includes the costs undertaken to further the purposes of the charity and their associated support costs.

**g Tangible fixed assets**

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives as follows:

Office equipment	33%	on a straightline basis
Fixtures, fittings and equipment	25%	on a reducing balance basis
Property improvements	33%	on a straightline basis
Leasehold improvements	Over the life of the lease	

**h Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**i Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**j Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**k Financial instruments**

Devon Rape Crisis and Sexual Abuse Services Ltd  
Year Ended 31 March 2025

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**l. Pensions**

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme. The charity's contribution is restricted to the contributions disclosed in note 10. There were no outstanding contributions at the year end.

**m Corporation tax**

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

**2. DONATIONS AND LEGACIES**

	<b>Unrestricted 2025 £</b>	<b>Restricted 2025 £</b>	<b>TOTAL 2025 £</b>	<b>Unrestricted 2024 £</b>	<b>Restricted 2024 £</b>	<b>TOTAL 2024 £</b>
Donations	9,308	-	9,308	6,834	291	7,125
General grants	41,370	230,385	271,755	12,600	388,114	400,714
	<b>50,678</b>	<b>230,385</b>	<b>281,063</b>	<b>19,434</b>	<b>388,405</b>	<b>407,839</b>

**Analysis of government grants**

	<b>Unrestricted 2025 £</b>	<b>Restricted 2025 £</b>	<b>TOTAL 2025 £</b>	<b>Unrestricted 2024 £</b>	<b>Restricted 2024 £</b>	<b>TOTAL 2024 £</b>
Ministry of Justice	-	-	-	-	72,621	72,621
	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>72,621</b>	<b>72,621</b>

### 3. CHARITABLE ACTIVITIES

	Unrestricted 2025 £	Restricted 2025 £	TOTAL 2025 £
Contracts and Service Level Agreements	170,379	196,368	366,747
	<u>170,379</u>	<u>196,368</u>	<u>366,747</u>

#### *Previous reporting period*

	Unrestricted 2024 £	Restricted 2024 £	TOTAL 2024 £
Contracts and Service Level Agreements	243,186	-	243,186
	<u>243,186</u>	<u>-</u>	<u>243,186</u>

### 4. OTHER TRADING ACTIVITIES

	Unrestricted 2025 £	Restricted 2025 £	TOTAL 2025 £	Unrestricted 2024 £	Restated Restricted 2024 £	TOTAL 2024 £
Events	-	-	-	5,000	-	5,000
Training delivery	1,100	-	1,100	22,855	-	22,855
	<u>1,100</u>	<u>-</u>	<u>1,100</u>	<u>27,855</u>	<u>-</u>	<u>27,855</u>

### 5. INCOME FROM INVESTMENTS

	Unrestricted 2025 £	Restricted 2025 £	TOTAL 2025 £	Unrestricted 2024 £	Restricted 2024 £	TOTAL 2024 £
Bank interest receivable	4,529	-	4,529	133	-	133
	<u>4,529</u>	<u>-</u>	<u>4,529</u>	<u>133</u>	<u>-</u>	<u>133</u>

## 6. RAISING FUNDS

	Unrestricted	Restricted	Total 2025
	£	£	£
Platform fees	644	2,338	2,982
Training and consultancy	671	2,033	2,704
TOTAL EXPENDITURE	1,315	4,371	5,686

### *Previous reporting period*

	Unrestricted	Restricted	Total 2024
	£	£	£
Platform fees	100	-	100
Training and consultancy	7,883	1,318	9,201
TOTAL EXPENDITURE	7,983	1,318	9,301

## 7. CHARITABLE ACTIVITIES

	Unrestricted	Restricted	Total 2025
	£	£	£
General activities	55,106	131,558	186,664
Depreciation	850	13,420	14,270
Staff Costs	93,741	341,766	435,507
	149,697	486,744	636,441
Governance costs	3,614	1,290	4,904
TOTAL EXPENDITURE	153,311	488,034	641,345

### *Previous reporting period*

	Unrestricted	Restricted	Total 2024
	£	£	£
General activities	131,492	116,588	248,080
Depreciation	10,450	5,101	15,551
Staff Costs	142,690	273,288	415,978
	284,632	394,977	679,609
Governance costs	3,165	1,960	5,125
TOTAL EXPENDITURE	287,797	396,937	684,734

**8. ANALYSIS OF GOVERNANCE AND SUPPORT COSTS**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Other fees paid to the examiner	-	974
Independent Examination	3,150	1,250
Trustee expenses	1,754	2,901
	<u>4,904</u>	<u>5,125</u>

**9. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Depreciation	<b>14,271</b>	15,551
Independent examiners fee	<b>3,150</b>	1,250
	<u>17,421</u>	<u>16,801</u>

**10. STAFF COSTS AND KEY MANAGEMENT PERSONNEL**

	<b>2025</b>	2024
	<b>£</b>	<b>£</b>
Wages and salaries	<b>384,193</b>	364,324
Social security costs	<b>28,602</b>	25,892
Employer's pension costs	<b>21,858</b>	23,171
Staff training and other staff costs	<b>854</b>	2,591
	<b>435,507</b>	415,978

No employee received total employee benefits (excluding employer pension costs) of more than £60,000.

<b>Average head count in the year</b>	<b>2025</b>	2024
Management	3	3
Service Provision	15	12
Administration	1	1
	<b>19</b>	16

The key management personnel of the charity comprise the Trustees, Chief Executive, Head of Service Delivery and the Volunteer and Training Manager . The total employee benefits of the key management personnel of the charity were £152,110 (2024: £112,084).

Contributions to the pension schemes for the year amount to £21,754 (2024: £23,171). Outstanding pension contributions payable at year end for both employees and employers totalled £2,374.

The charity operates defined contribution pension schemes. The pension scheme costs for the year represent contributions due by the charity to the schemes.

Devon Rape Crisis and Sexual Abuse Services Ltd  
Year Ended 31 March 2025

**11. TANGIBLE FIXED ASSETS**

	Property and leasehold improvements £	Fixtures and fittings £	Office equipment £	Total £
Cost :				
At 1 April 2024	108,952	16,725	50,808	176,485
Additions	-	-	-	-
Disposals	-	-	-	-
At 31 March 2025	108,952	16,725	50,808	176,485
Depreciation :				
At 1 April 2024	91,445	6,205	50,332	147,982
Charge for the year	13,554	241	476	14,271
Disposals	-	-	-	-
At 31 March 2025	104,999	6,446	50,808	162,253
<b>NBV at 31 March 2025</b>	<b>3,953</b>	<b>10,279</b>	<b>-</b>	<b>14,232</b>
NBV at 31 March 2024	17,507	10,520	476	28,503

Net book value at 31 March 2025 represents fixed assets used for charitable purposes.

**12. DEBTORS**

	2025 £	2024 £
Trade debtors	3,095	27,556
Prepayments & accrued income	21,819	8,004
Other debtors	1,309	1,309
	<u>26,223</u>	<u>36,869</u>

**13. CASH AT BANK AND IN HAND**

	2025 £	2024 £
Cash at bank and in hand	356,555	329,228
	<u>356,555</u>	<u>329,228</u>



Devon Rape Crisis and Sexual Abuse Services Ltd  
Year Ended 31 March 2025

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

	2025 £	2024 £
Trade creditors	12,062	21,825
Social security and other taxes	4,082	4,837
Other creditors	2,613	(37)
Accruals	5,439	7,414
Deferred income	18,750	21,750
	<u>42,946</u>	<u>55,789</u>

***Deferred income***

Balance at 1 April 2024	21,750
Movement in the year	(3,000)
Balance at 31 March 2025	18,750

**15. OPERATING LEASE COMMITMENTS**

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

	2025 £	2024 £
<b>Land and buildings</b>		
Within one year	21,995	21,995
Between one and five years	42,695	64,033
	<u>64,690</u>	<u>86,028</u>

The amounts above include VAT as this cannot be recovered by the Charity.

**16. CASH INFLOW FROM OPERATING ACTIVITIES**

	2025 £	2024 £
Net income for the year	15,253	(8,901)
<b>Adjustments for:</b>		
Depreciation and impairment of tangible fixed assets	14,271	15,551
Bank interest	(4,529)	(133)
(Increase) in debtors	10,646	8,696
Increase in creditors	(12,843)	(26,989)
	<u>22,798</u>	<u>(11,776)</u>

Devon Rape Crisis and Sexual Abuse Services Ltd  
Year Ended 31 March 2025

17. MOVEMENT IN FUNDS

	Balance at 1 Apr 2024 £	Incoming Resources £	Resources Expended £	Transfers £	Balance at 31 Mar 2025 £
<b>Restricted Funds</b>					
Blue Moon	2,675	-	(406)	-	2,269
Clothworkers' Foundation	10,000	-	(5,000)	-	5,000
DWP	350	-	(57)	(293)	-
Victim Support	-	200,000	(239,383)	39,383	-
RASAF	-	171,375	(212,926)	41,551	-
Peer Ambassadors (Torbay Council)	-	7,000	(2,579)	-	4,421
Peer Research (Torbay Council)	-	24,993	(14,135)	-	10,858
Growing Communities (Devon County Council)	-	1,000	(337)	-	663
OPCC Wating List (Police & Crime Commissioner)	-	21,885	(17,582)	-	4,303
Other small grants	-	500	-	-	500
Total Restricted Funds	13,025	426,753	(492,405)	80,641	28,014
<b>Unrestricted Funds</b>					
General	185,786	235,531	(154,626)	(80,641)	186,050
Designated	140,000	-	-	-	140,000
Total unrestricted Funds	325,786	235,531	(154,626)	(80,641)	326,050
Total Funds	338,811	662,284	(647,031)	-	354,064

ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	9,232	5,000	14,232
Net current assets/(liabilities)	316,818	23,014	339,832
	326,050	28,014	354,064

Devon Rape Crisis and Sexual Abuse Services Ltd  
Year Ended 31 March 2025

17. MOVEMENT IN FUNDS (Continued)

*Previous reporting period*

	Balance at 1 Apr 2023 £	Incoming Resources £	Resources Expended £	Transfers £	Balance at 31 Mar 2024 £
<b>Restricted Funds</b>					
Blue Moon	5,000	-	(2,325)	-	2,675
Clothworkers' Foundation	15,000	-	(5,000)	-	10,000
DWP	451	-	(101)	-	350
Support for male victims of sexual violence	-	1,282	(1,282)	-	-
Support for victims of sexual violence	-	71,339	(71,339)	-	-
Reclaim the night	-	291	(291)	-	-
Screwfix	-	-	-	-	-
Victim Support	-	200,900	(202,173)	1,273	-
RASAF	-	114,593	(115,744)	1,151	-
Total Restricted Funds	20,451	388,405	(398,255)	2,424	13,025
<b>Unrestricted Funds</b>					
General	187,261	296,729	(295,780)	(2,424)	185,786
Designated	140,000	-	-	-	140,000
Total unrestricted Funds	327,261	296,729	(295,780)	(2,424)	325,786
Total Funds	347,712	685,134	(694,035)	-	338,811

**ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	18,503	10,000	28,503
Net current assets/(liabilities)	307,283	3,025	310,308
	325,786	13,025	338,811

17. MOVEMENT IN FUNDS (Continued)

*Description of restricted funds*

Blue Moon	The money is for the REDD group, which is a group of older women who have been involved with Rape Crisis England and Wales and rape crisis centres in the past and who are looking at how 'institutional memory', succession planning, pension and retirement issues affect centres and what can be done to help/improve etc. This could include the production of guidelines/reports, undertaking direct research and producing and delivering training/workshops. REDD is independent of Rape Crisis England and Wales although supported/appreciated by them. Blue Moon offered REDD £5K to support its work (travel, accommodation, printing, cost of zoom meetings, attendance at Rape Crisis England and Wales national conference, etc etc) but the money needed to be deposited with a charity in the Rape Crisis sector. As two of the founder members of REDD are board members for DRCSAS, we volunteered DRCSAS.
Clothworkers' Foundation	Capital funding for building development
DWP	Specialist office equipment

**18. TRUSTEES' REMUNERATION AND EXPENSES, AND RELATED PARTY TRANSACTIONS**

Neither the Trustees nor any persons connected with them received any remuneration during the year (2024: Nil).

During the year 2 trustees claimed reimbursement of expenses totalling £1,731 in respect of travel and related expenses (2024: 2 trustees, £2,901).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2024: nil).

The trustees have indemnity cover.






# Final Draft DRCSAS Accounts 31.3.25 signed

Final Audit Report

2025-12-11

Created:	2025-12-10
By:	Emma Willder (emma@beyondprofituk.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAAqbVFoaYqbjTB6Qm63wqa4QINenHISCUC

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