

Company Registration Number: 07318710  
Charity Registration Number: 1153102

# **Trafford Rape Crisis Limited**

*(a company limited by guarantee)*

Unaudited Annual Report and Financial Statements  
for the Year Ended 31 March 2025

**Trafford Rape Crisis Limited**  
**Financial Year Ended 31 March 2025**

*(a company limited by guarantee)*

*(company registration 07318710, charity registration 1153102)*

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**CHAIR'S INTRODUCTION**

It's been a productive year for TRC but as ever, it has had to overcome various challenges along the way including the ongoing crisis in funding support for VAWG organisations across England and Wales which has closed many women only and / or rape crisis centres.

The Board of Trustees have had to consider the future of the organisation in relation to what services and support there is across Greater Manchester. From strategic input from the CEO and wider staff team, we concluded that the need for TRC demonstrated clearly from the demand in services as well as the growing breadth of work it has been involved with.

TRC has benefitted from funding to support that development including new posts which has helped the process of consolidation. From these new opportunities have emerged and we look forward to the chance to rebrand and refresh our offer in the coming 12 months.

I also made the decision to stand down as Chair in March but thankfully have been able to welcome in Claire Handby as new Chair of Trustees who will continue to ensure TRC can continue its vital work for the women and girls who need us.

My thanks again to all Trustees for their support and involvement - Trustees are becoming harder to find for charities but the work is so important for the role that charities play in civil society.

Finally, my thanks to CEO, Charlotte who has weathered considerable storms over recent years and who I admire hugely for her commitment, expertise and passion for TRC. TRC would be the poorer without her.



Amanda Greenwood  
Chair of the Board of Trustees  
August 2025

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**REFERENCE AND ADMINISTRATIVE INFORMATION**

**Registered office and operational address**

Unit 314 Peel House  
30 The Downs  
Altrincham  
Cheshire  
WA14 2PX.

**Trustees**

Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Omolade Allen (appointed 15 November 2023);  
Amanda Greenwood (appointed 4 November 2023);  
Claire Handby (appointed 18 October 2023);  
Joanne Slinger (appointed 18 October 2023)  
Ruhiya Yousef (appointed 1 March 2023);  
Katharine Bastin (resigned 1 July 2023);  
Susan Baldwin (resigned 4 November 2023);  
Gail Gormley (resigned 4 November 2023);  
Jenny Thomas (resigned 20 April 2023).

**Key management personnel**

Charlotte Clayton, Chief Executive Officer.

**Bankers**

HSBC Bank Plc.  
11 Stamford New Road  
Altrincham  
WA14 1BW.

NatWest Bank  
PO Box 16204  
Birmingham  
B2 2WP.

**Independent Examiner**

David Wallis ACA  
DJW Accounts Consulting Ltd  
8, 3 Chivalry Road  
London  
SW11 1HT.

## **TRUSTEES' ANNUAL REPORT (incorporating the Directors' Report)**

The trustees present their report and the unaudited financial statements for the year ended 31 March 2025. Included within the trustees' annual report is the directors' report as required by company law. Reference and administrative information set out on page 3 forms part of this report.

The financial statements comply with current statutory requirements, the Memorandum and Articles of Association (the governing documents of the charity), UK Generally Accepted Accounting Principles including the requirements of Financial Reporting Standard 102 (FRS102), and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their financial statements in accordance with FRS 102, the guidance document in the UK which pertains to mainstream registered charities' accounts. The document also gives heed to necessary compliance with provision of company and charity law, and all other applicable regulations and guidance.

## **Aims and Objectives**

Trafford Rape Crisis Ltd. (operating as 'TRC Sexual Abuse and Rape Support Greater Manchester') exists to provide trauma-informed support and information to women and girls who have experienced any form of sexual violence, no matter when or where it happened. TRC provides: a confidential helpline; a helpline session specifically for Black and Ethnically Minoritised women; LiveChat sessions; email support; trauma-informed, face-to face counselling and groupwork; an internal pathway for women who have experienced sexual violence and also experience complex mental health difficulties; an Independent Sexual Violence Advocacy service; outreach to Black and Ethnically Minoritised women and 'by and for' groups; training in 'Working with Sexual Violence' and 'How to Respond to a Disclosure'; workshops on 'Consent and Healthy Relationships.' We work in partnership with commissioners, local groups, voluntary and statutory organisations; raising awareness of services for survivors and working to reduce the shame and stigma sometimes associated with sexual violence.

Trafford Rape Crisis (TRC) is a feminist organisation, which aims to:

- Support women survivors of rape or sexual abuse so they may maintain control over their lives;
- Raise awareness of male violence against women and girls, regardless of their background or circumstances;
- Provide information, guidance, training and expertise within the community;
- Promote the involvement of all women in the development of TRC policies and services;
- Contribute to policy initiatives and strategies aiming at improving the service provision for survivors;
- Actively challenge the values, beliefs and behaviours which contribute to women's oppression, and work in partnership with local service providers and communities to promote the values of TRC.

The trustees have referred to the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning how our activities will contribute to the aims and objectives that have been set. They are informed in this task by robust performance management and monitoring systems that capture the outcomes - and outputs - of our work, and by comprehensive consultation processes that incorporate service user, employee, volunteer and stakeholder experience of service, gathered through a variety of formal and informal processes.

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

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Our activities benefit the public by:

- Providing support, advice and information to victims of rape and sexual violence to help them understand and cope with what they have experienced;
- Raising awareness amongst organisations and communities about the services available to those in need;
- Challenging sexual violence myths and rape culture through social media output, printed information, activism, training and workshops;
- Running activities for users of the service to develop their self-esteem and confidence and with the aim of aiding recovery from sexual violence trauma.

### **Achievements and Performance**

The charity's main activities and whom it aims to support are described below. All of its charitable activities focus on women and girls across Greater Manchester and beyond, and are undertaken to further Trafford Rape Crisis Limited's charitable purposes for the public benefit.

Trafford Rape Crisis Ltd. operates as 'TRC Sexual Abuse and Rape Support Greater Manchester', to reflect the fact that it supports women across the region.

### **Overview**

Over the financial year 2024-25, TRC enjoyed a period of consolidation in most areas, combined with a substantial review and restructure of the counselling service.

We recruited to two established roles and one slightly augmented role, in the shape of a new Business Support *and Development* officer, a new part-time GM RASSO Pathfinder; and a new Counselling Co-ordinator, this role is now full-time.

TRC was grateful to receive a funding boost from the National Lottery Reaching Communities fund for its 'Safe Space' work, focussed on increasing access to the counselling service and amplifying survivor voice throughout the organisation.

On receipt of this funding, TRC began working with an experienced consultant, to formulate a 'Survivor Engagement Roadmap,' and to ensure that the feedback loop is securely embedded into the organisation prior to recruitment of survivor participants and that the process is as ethical and meaningful as possible.

June 2024 saw another Volunteer Week celebration; on this occasion it also marked the departure of TRC's much-loved Business Support Officer and the 70<sup>th</sup> birthday of one of the organisation's founders.

There was also a Board Away Day during June, an opportunity to discuss strategic direction and for the Board to get to know each other in person.

A number of Consent Workshops were delivered to Trafford Sixth Formers during June; from which some interesting and positive feedback was obtained.

TRC, together with a consultant from the Cranfield Trust, completed a project on the organisation's collection, use and analysis of data. This contributed to changes in the way we conduct referrals and assessments, and how we use data collected for monitoring and reporting purposes.

Also through the Cranfield Trust, the CEO participated in the Peer2peer exchange for VCFSE leaders.

As part of TRC's commitment to creating a trauma-responsive organisation, the whole team attended a wellbeing programme at Beyond Barrier; designed to reduce the impact of stress and vicarious trauma through compassion-focussed support.

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In November 2024, TRC sent a number of delegates to Leeds to the Rape Crisis England and Wales conference, which also marked the 50<sup>th</sup> anniversary of the rape crisis movement in the UK. A great opportunity to listen to inspirational women speak and to exchange ideas and best practice with colleagues.

December saw the delivery of more training: *Sexual Violence and How to Respond to a Disclosure* training delivered to a group of Domestic Abuse Champions from across the Northern Care Alliance, at Fairfield Hospital in Bury.

In January 2025, staff attended an event to celebrate the success of the GM RASSO Pathfinder Partnership and raise awareness of the project across the wider sector.

During January and February 2025, another 12 solid volunteers attended TRC's training course: *Working with Sexual Violence*.

The specialist ISVA/Outreach service for Black and Ethnically Minoritised Women, celebrated a successful first year; with TRC's ISVA having completed the ISVA qualification with Purple Leaf over the summer months.

February 2025 marked another away day, this time our first **Team** Away Day. There was a session of much-needed somatic yoga and an afternoon of brain-storming, problem-solving, and strategy idea formation. Followed in March 2025 by a Board Away Day, an opportunity for the CEO to feedback the Team's ideas and agree forward actions.

During Q4, after a series of complex safeguarding cases had arisen, a deep dive of the counselling service was initiated. After a period of detailed review, a restructure plan was implemented. This culminated in the recruiting of a new counselling co-ordinator and changes to clinical supervision and governance procedures.

International Women's Day, March 2025 – a group of staff and volunteers ventured into the city to the Central Library to enjoy Manchester City Council's celebration of women event. TRC's ISVA also received an award nomination at the Trafford Council IWD event.

The end of Q4 was marked with a joyous event in the Art Group calendar: an exhibition at the HIYA community space in Sale. The event was really well attended by a wide range of stakeholders including: staff; volunteers; survivors; friends; family; members of the public:



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**Financial Review**

Trafford Rape Crisis Limited's income and expenditure for the year ended 31 March 2025 is shown on the statement of financial activities (on page 12) and details of its assets, liabilities and reserves position as at 31 March 2025 are shown on the balance sheet (on page 13).

The charity reported a 'break-even' position for the year ended 31 March 2025, showing a positive net movement in funds of £498 (2024: negative net movement in funds for the year of £1,231).

Total income for the year was £295,826 (2024: £279,366), of which £27,452 was restricted (2024: £25,860), and the remainder was unrestricted income. Income consisted largely of funding received from funding bodies including the Ministry of Justice, Trafford Council, and others, as detailed in note 4 to these financial statements.

Total expenditure for the year was £295,327 (2024: £280,597), of which £27,452 (2024: £52,546) was allocated to restricted funds, and the remainder was unrestricted fund expenditure.

Trafford Rape Crisis Limited ended the financial year with total funds of £215,813 (2024: £215,314), of which £nil were restricted, and the entirety were unrestricted funds.

Regarding funding for the charity in future periods, Ministry of Justice funding has been extended to cover at least up until 31 March 2026. A five-year contract in relation to Trafford MBC funding is in place up until 31 March 2029. Extended funding periods have been agreed or are being negotiated, in respect of other funding streams.

TRC also receives voluntary income from time to time, in the form of donations, alongside minor interest income.

**Reserves Policy**

Trafford Rape Crisis maintains an established reserves policy which is used to monitor the appropriateness of the level of free reserves the charity holds on an ongoing basis, to cover any unforeseen expenses, and to ensure the charity remains a going concern.

The charity has a well thought through approach to setting a target for the level of free reserves it holds, and an established process for Board of Trustee monitoring of actual levels against that target throughout the year.

The charity intends to maintain a free reserve in unrestricted funds of around £85,000 to £100,000, to continue to offer a basic service in line with its charitable objects for a period of between three and six months.

Currently the charity's target level of free reserves is broadly set and informed by ongoing approximate calculations and considerations with regards to the costs which would need to be incurred should the charity, for any reason, need to cease trading or wind-up (which the Trustees deem to be unlikely). The charity monitors the level of this 'contingency fund' throughout the year.

The charity's free reserves (its unrestricted general funds) as shown on its balance sheet as at 31 March 2025 of £215,813, being unrestricted general funds less the value of tangible fixed assets (2024: £214,106) exceed the target set by the charity's reserves policy. The Trustees note that although this sum is unrestricted, the majority will be utilised on projects funded by its large funder donors.

Going forward the charity will continue its diligent efforts to ensure the target set by this reserves policy continues to be met where possible, whilst also distributing and expending its resources to aid its beneficiaries and further its charitable objectives, in a prompt and impactful manner, on an ongoing basis.



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**Structure, Governance and Management**

*Charity Background and Constitution.*

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 March 2025 was 6 (2024: 6). The trustees are members of the charity but this entitles them only to voting rights.

The trustees have no beneficial interest in the charity. All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in the related party transactions note (note 9) to these financial statements.

*Governance and Staffing*

The trustees have the overall responsibility for compliance with the legal requirements of the limited company and the charity.

They jointly hold strategic planning, management of funds, policy development and implementation, and recruitment of volunteers, paid workers and trustees with the CEO.

The operational day to day running of the organisation is undertaken by the CEO and the paid workers, with volunteers working alongside.

At the start of 2023 the charity had a full-time Manager (35 hours), a Volunteer Co-ordinator (25 hours), a Face-to Face Services Coordinator (25 hours), a Business Support Officer (25 hours) and a Helpline, live chat and email Co-ordinator (25 hours), plus a number of paid sessional counsellors.

During the year TRC underwent some significant changes, and the structure is now:

- CEO (35 hours);
- Volunteer and Digital Services Co-ordinator (35 hours);
- Counselling Co-ordinator (30 hours);
- ISVA (35 hours);
- Business Support and Development Officer (28 hours);
- GM RASSO Pathfinder (18.75 hours);
- Sessional Digital Services Workers (2 x 3.5 hours);
- Sessional counsellors (11 x varying hours);
- Freelance Social Media and Communications Officer (approx. 14 hours).

*Trustee induction and training*

Trustees are recruited by Trafford Rape Crisis either following their involvement with the organisation as volunteers, through external advertising or via a specialist recruitment consultant. This recruitment process is in line with the volunteer recruitment procedure for Trafford Rape Crisis and the Fairer Recruitment Policy.

Trustees will be required to attend part of the volunteer training 'Working with Sexual Violence' to become familiar with the ethos, practice, governance and structure of the organisation and the wider rape crisis movement.

All trustees are encouraged to access opportunities for external training.

The organisation is a charitable company limited by guarantee, incorporated on 19 July 2010 and registered as a charity on 29 July 2013.

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**Risk management**

Trafford Rape Crisis maintains a robust Risk Register. The most significant risks which the Trustees have identified for the charity relate to:

- Funding.

This risk is mitigated via:

- Monthly monitoring of the finances by the CEO and Business Support and Development Officer;
- Regular review of finances with the Board;
- Regular meetings in place with funding partners;
- Frequent assessment of potential funders;
- Maintain links with GM VCFSE infrastructure organisations;
- Regular updates to current funders.

- Volunteers.

This risk is mitigated via:

- Biannual recruitment of volunteers;
- Regular check-ins with volunteers;
- Get-togethers offered with all volunteers;
- Supervision for volunteers and frequency monitored via the Volunteer and Digital Services Co-ordinator;

Expenses being paid and claiming of these being encouraged.

**Related parties and relationships with other organisations.**

These are discussed in the related party transactions note (note 9) to these financial statements.

**Statement of Trustees' Responsibilities.**

The trustees, who are also the directors of Trafford Rape Crisis Limited for the purpose of company law, are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

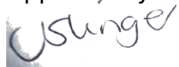
Company law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these accounts, 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; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Company and enable it to ensure that the accounts comply with the Companies Act 2006. It is also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees and signed on their behalf by:



Trustee J. Slinger

18 September 2025

**Trafford Rape Crisis Limited**  
**Financial Year Ended 31 March 2025**

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**INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS**

I report to the trustees of Trafford Rape Crisis Limited ("the charity") on my examination of the charity's accounts for the year ended 31 March 2025.

**Responsibilities and basis of report**

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

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

**Independent examiner's statement**

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

*D. Wallis* 29 October 2025

David Wallis ACA

Member of the Institute of Chartered Accountants in England and Wales

DJW Accounts Consulting Ltd

3 Chivalry Road, London, SW11 1HT

Trafford Rape Crisis Limited.

Company Registration No. 07318710. Charity Registration No. 1153102.

Statement of Financial Activities for the year ended 31 March 2025 (incorporating the Income and Expenditure account).

		Unrestricted funds 2025. £	Restricted funds 2025. £	Total funds 2025. £	Unrestricted funds 2024. £	Restricted funds 2024. £	Total funds 2024. £
	Note						
<b>Income from:</b>							
Donations and legacies	3	2,397	-	2,397	10,652	3,360	14,012
Charitable activities	4	264,352	27,452	291,804	242,488	22,500	264,988
Investment/ bank interest		1,624	-	1,624	367	-	367
<b>Total income for the year</b>		<b>268,374</b>	<b>27,452</b>	<b>295,826</b>	<b>253,506</b>	<b>25,860</b>	<b>279,366</b>
<b>Expenditure on:</b>							
Charitable activities	5	267,876	27,452	295,327	228,051	52,546	280,597
<b>Total expenditure for the year</b>		<b>267,876</b>	<b>27,452</b>	<b>295,327</b>	<b>228,051</b>	<b>52,546</b>	<b>280,597</b>
<b>Net (expenditure)/ Net income for the year</b>	7	<b>498</b>	<b>-</b>	<b>498</b>	<b>25,455</b>	<b>-26,686</b>	<b>-1,231</b>
Transfer between funds		-	-	-	-	-	-
<b>Net movement in funds, for the year</b>		<b>498</b>	<b>-</b>	<b>498</b>	<b>25,455</b>	<b>-26,686</b>	<b>-1,231</b>
<b>Reconciliation of funds:</b>							
Total funds brought forward		215,314	-	215,314	189,859	26,686	216,545
<b>Total funds carried forward</b>		<b>215,813</b>	<b>-</b>	<b>215,813</b>	<b>215,314</b>	<b>-</b>	<b>215,314</b>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure are derived from continuing activities.  
The accounting policies and accompanying notes form an integral part of these financial statements.

**Trafford Rape Crisis Limited.****Company Registration No. 07318710. Charity Registration No. 1153102.****Balance Sheet, as at 31 March 2025.**

	Note	2024	2024
		£	£
<b>Fixed assets:</b>			
Tangible assets	12	-	1,208
<b>Total fixed assets</b>		-	1,208
<b>Current assets:</b>			
Debtors	13	4,118	3,719
Cash at bank and in hand		224,676	221,980
<b>Total current assets</b>		228,794	225,698
<b>Liabilities:</b>			
Creditors: amounts falling due in less than one year	14	12,981	11,592
<b>Net current assets</b>		215,813	214,106
<b>Total assets less current liabilities</b>		215,813	215,314
<b>Net assets</b>		<u>215,813</u>	<u>215,314</u>
<b>The funds of the charity:</b>			
Restricted income funds	15	-	-
Unrestricted income funds	16	215,813	215,314
<b>Total charity funds</b>		<u>215,813</u>	<u>215,314</u>

For the year in question, the company was entitled to exemption from an audit under section 477 of the Companies Act 2006 relating to small companies.

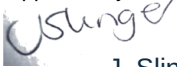
**Directors' responsibilities:**

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.
- 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 are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The accounting policies and notes to the financial statements, which follow from here until the end of the document, form an integral part of these financial statements.

Approved by the trustees and signed on their behalf by:

  
Trustee J, Slinger  
18 September 2025

Trafford Rape Crisis Limited.

Company no. 07318710. Charity reg. no. 1153102.

Cash Flow Statement for the year ended 31 March 2025.

	Note	2025 £	2024 £
<b>Cash provided by/ (used in) operating activities.</b>	19	<u>2,696</u>	<u>8,832</u>
<i>Cash flows from investing activities:</i>			
Purchase of tangible fixed assets.		<u>-</u>	<u>-1,234</u>
<b>Cash provided by/ (used in) investing activities.</b>		<u>-</u>	<u>-1,234</u>
Increase/(decrease) in cash and cash equivalents in the year.		2,696	7,598
Cash and cash equivalents at the beginning of the year.		<u>221,980</u>	<u>214,382</u>
<b>Cash and cash equivalents at the end of the year.</b>		<u><u>224,677</u></u>	<u><u>221,980</u></u>

**Trafford Rape Crisis Limited**  
**Notes to the accounts for the year ended 31 March 2025**

**1. Accounting policies**

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

**a. Basis of preparation.**

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), (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006 and UK Generally Accepted Accounting Practice.

Trafford Rape Crisis Limited meets the definition of a public benefit entity under FRS102. 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 .**

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern. There are no key judgments which the trustees have made which have a significant effect on the accounts. However, judgements that have been made are described in the financial review of the Trustees' report. 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.**

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.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

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

**d. Donated services and facilities**

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

**e. 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.

**f. Fund accounting**

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

**g. Expenditure and irrecoverable VAT**

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:

- Expenditure on charitable activities includes the costs of services undertaken to further the purposes of the charity.
- Other expenditure represents those items which do not fit into the former category.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**h. Allocation of support costs**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 6.

**i. Operating leases**

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

**j. Tangible fixed assets**

Individual fixed assets costing £500 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Computers:	33%
Office fixtures and equipment:	25%

**k. 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.

**l. 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.

**m. 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.

**n. Financial instruments**

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.

**o. 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 8.

**2. Legal status of the charity**

The charity is a company limited by guarantee registered in England and Wales and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office address is disclosed on page 1.



**Trafford Rape Crisis Limited**
**Notes to the accounts for the year ended 31 March 2025** (continued)

**3. Income from donations and legacies**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total 2025</b>
	<b>£</b>	<b>£</b>	<b>£</b>
General donations	2,397	-	2,397
Brabner Support for Art Club	-	-	-
<b>Total</b>	<b>2,397</b>	<b>-</b>	<b>2,397</b>

<i>Prior year comparatives:</i>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>
General donations	10,652	-	10,652
Brabner Support for Art Club	-	3,360	3,360
<b>Total</b>	<b>10,652</b>	<b>3,360</b>	<b>14,012</b>

**4. Income from charitable activities**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total 2025</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Ministry of Justice	142,500	-	142,500
GMCA	-	27,452	27,452
GM RASSO	30,552	-	30,552
National Lottery - Reaching Communities	60,000	-	60,000
Community Foundation	1,300	-	1,300
Trafford Council	30,000	-	30,000
<b>Total</b>	<b>264,352</b>	<b>27,452</b>	<b>291,804</b>

<i>Prior year comparatives:</i>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Ministry of Justice	168,440	-	168,440
GMCA	-	22,500	22,500
GM ICB	19,648	-	19,648
GM RASSO	19,400	-	19,400
Trafford Council	35,000	-	35,000
<b>Total</b>	<b>242,488</b>	<b>22,500</b>	<b>264,988</b>

**5. Analysis of expenditure on charitable activities**

	<b>Total 2025</b>	<b>Total 2024</b>
	<b>£</b>	<b>£</b>
Employment costs	189,493	152,957
Premises costs	25,972	38,102
Depreciation	1,208	1,368
Project costs	65,760	60,529
Governance costs (see note 6)	1,974	6,012
Support costs (see note 6)	10,920	21,628
	<b>295,327</b>	<b>280,597</b>

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Restricted expenditure	27,452	52,546
Unrestricted expenditure	267,876	228,051
	<b>295,327</b>	<b>280,597</b>

## 6. Analysis of governance and support costs

	<b>Basis of apportionment</b>	<b>Support £</b>	<b>Governance £</b>	<b>Total 2025 £</b>
Office costs	By nature of individual cost.	10,475	-	10,475
Legal and professional	By nature of individual cost.	-	474	474
Independent examination	Single annual accounts scrutiny (governance/ compliance) cost.	-	1,080	1,080
Accountancy services	Statutory annual accounts preparation (governance) or day-to-day / in-year support.	445	420	865
		<b>10,920</b>	<b>1,974</b>	<b>12,894</b>

<i>Prior year comparatives:</i>	<b>Basis of apportionment</b>	<b>Support £</b>	<b>Governance £</b>	<b>Total 2024 £</b>
Office costs	By nature of individual cost.	19,408	-	19,408
Legal and professional	By nature of individual cost.	-	4,512	4,512
Independent examination	Single annual accounts scrutiny (governance/ compliance) cost.	-	1,080	1,080
Accountancy services	Statutory annual accounts preparation (governance) or day-to-day / in-year support.	2,221	420	2,641
		<b>21,628</b>	<b>6,012</b>	<b>27,640</b>

## 7. Net income/(expenditure) for the year

This is stated after charging:

	<b>2025 £</b>	<b>2024 £</b>
Depreciation	1,208	1,368
Operating lease rentals:		
- Premises	7,500	7,500
- Equipment	1,685	750
Independent examiner's remuneration:		
- Annual accounts preparation	420	420
- Independent examination	1,080	1,080

## 8. Staff costs

Staff costs during the year were as follows:

	<b>2025 £</b>	<b>2024 £</b>
Wages and salaries	168,712	129,312
Social security costs	11,142	11,066
Pension costs	7,745	6,234
Freelance contractors	15,730	6,345
	<b>203,330</b>	<b>152,957</b>

No employees received employee benefits in excess of £60,000 in either of the years ended 31 March 2025 or 31 March 2024.

The average headcount of staff employed throughout the year was 6 (2024: 6).

The average full-time equivalent number of staff employed throughout the year was 4.3 (2024: 3.4).

The key management personnel of the charity comprise the Trustees and the most Senior Member of Management.

Total employee benefits of the key management personnel of the charity were £51,826 (2024: £46,651).

## 9. Trustee remuneration and expenses, and other related party transactions

One trustee received reimbursement of expenses during the year ended 31 March 2025 for travel costs, totalling £38. (2024: three trustees received reimbursed expenses during the year in relation to travel, subsistence and miscellaneous expenses totalling £80).

One trustee continued to provide in-year accountancy services to the charity on a 'pro bono' basis in the year ended 31 March 2025 via a limited company in which they had a controlling interest; the charity paid that company £326 in the year in relation to the charity's accounting software license fees (2024: £53).

There were no monetary donations received from trustees in the year ended 31 March 2025 (2024: £nil).

[Details around trustees' indemnity insurance cover and annual cost borne by charity].

## 10. Government grants

The government grants recognised in the accounts were as follows:

	2025	2024
	£	£
Ministry of Justice	142,500	168,440
GMCA	27,452	22,500
GM ICB	-	19,648
GM RASSO	30,552	19,400
Trafford Council	30,000	35,000
	<u>230,504</u>	<u>264,988</u>

## 11. 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.

## 12. Tangible fixed assets

	Office equipment	Computer equipment	Total
	£	£	£
<b>Cost</b>			
At 1 April 2024 & 31 March 2025	<u>8,416</u>	<u>13,722</u>	<u>22,138</u>
<b>Depreciation</b>			
At 1 April 2024	7,208	13,722	20,930
Charge for the year	<u>1,208</u>	<u>-</u>	<u>1,208</u>
At 31 March 2025	<u>8,416</u>	<u>13,722</u>	<u>22,138</u>
<b>Net book value</b>			
At 31 March 2025	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2024	<u>1,208</u>	<u>-</u>	<u>1,208</u>

## 13. Debtors

	2025	2024
	£	£
Prepayments	<u>4,118</u>	<u>3,719</u>
	<u>4,118</u>	<u>3,719</u>

## 14. Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	5,279	4,930
Accruals	4,351	6,663
PAYE & social security	<u>3,351</u>	<u>-</u>
	<u>12,981</u>	<u>11,592</u>

## 15. Analysis of movements in restricted funds

	Balance at 1 April 2024	Income	Expenditure	Transfers	Balance at 31 March 2025
	£	£	£	£	£
GMCA	-	27,452	-27,452	-	-
	-	27,452	-27,452	-	-
Prior year comparatives:	Balance at 1 April 2023	Income	Expenditure	Transfers	Balance at 31 March 2024
	£	£	£	£	£
GMCA	26,408	22,500	-49,186	-	-
Brabner Support for Art Club	-	3,360	-3,360	-	-
NHS	278	-	-	-	-
	26,686	25,860	-52,546	-	-

Name of restricted fund	Description, nature and purposes of the fund
NHS	Distributed by GMCA, this fund was used for counselling and therapy, admin and training costs, and IT hardware and software.
GMCA	Money was to set up face-to-face services including counselling and group work; the money was used to pay for a face-to-face services coordinator and training and marketing for the counselling service.
Brabner Support for Art Club	This fund arose from the generous gift of a donor, in November 2023, towards funding the costs of running a set number of sessions of the Charity's popular Arts Club.

## 16. Analysis of movement in unrestricted funds

	Balance at 1 April 2024	Income	Expenditure	Transfers	Balance at 31 March 2025
	£	£	£	£	£
General fund	215,314	268,374	-267,876	-	215,813
Total	215,314	268,374	-267,876	-	215,813
Prior year comparatives:	Balance at 1 April 2023	Income	Expenditure	Transfers	Balance at 31 March 2024
	£	£	£	£	£
General fund	189,859	253,506	-228,051	-	215,314
Total	189,859	253,506	-228,051	-	215,314

Name of unrestricted fund	Description, nature and purposes of the fund
General fund.	The free reserves after allowing for all designated funds.

The charity holds no designated funds, and no other unrestricted funds, other than the general fund.

## 17. Analysis of net assets between funds

	General fund	Designated funds	Restricted funds	2025 Total
	£	£	£	£
Tangible fixed assets	-	-	-	-
Net current assets/(liabilities)	215,813	-	-	215,813
Total	215,813	-	-	215,813
Prior year comparatives:	General fund	Designated funds	Restricted funds	2024 Total
	£	£	£	£
Tangible fixed assets	1,208	-	-	1,208
Net current assets/(liabilities)	214,106	-	-	214,106
Total	215,314	-	-	215,314

## 18. Operating lease commitments

The charity's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods:

	<b>Equipment 2025</b>	<i>Equipment 2024</i>
	<b>£</b>	<b>£</b>
Less than one year	1,685	1,685
One to five years	4,213	5,898
	<b>5,898</b>	<b>7,583</b>

## 19. Reconciliation of net movement in funds to net cash flow from operating activities

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Net income/(expenditure) for the year</b>	498	-1,231
<b>Adjustments for:</b>		
Depreciation charge	1,208	1,368
Decrease/(increase) in debtors	-397	6,415
Increase in creditors	1,388	2,279
<b>Net cash provided by/(used in) operating</b>	<b>2,696</b>	<b>8,831</b>