

Report of the Trustees and
Financial Statements
for the Year Ended 31 March 2024
for
Lincolnshire Rape Crisis

Lincolnshire Rape Crisis

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for the Year Ended 31 March 2024

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Lincolnshire Rape Crisis

Report of the Trustees for the Year Ended 31 March 2024

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To relieve the distress and trauma, to preserve and protect the physical, mental health and wellbeing of survivors of sexual violence in Lincolnshire.

Provide support and therapy services to all survivors of sexual violence in Lincolnshire. To educate the public and partners about rape and sexual abuse and the effects on the survivor, through the provision of education and training and by such other means as the Trustees may determine.

Public benefit

In shaping our objectives for the year and planning our activities, the Trustees have considered the Charity Commissions guidance on public benefit, in particular, the Trustees consider how specific projects will contribute to their objectives.

The charity contributes to the public benefit by providing support and therapy for survivors of sexual violence whilst educating the wider community on the effects on the survivor.

Volunteers

There is a paid staff team in the organisation. No new Volunteers have been recruited.

In this year, 4 new Specialist Sexual Violence Support workers, 27 Support-line and Live Chat Operatives and 1 ISVA. Existing and new staff completed training throughout the year.

The Trustees are not only very grateful to the entire staff team for their unwavering commitment but have been impressed by their determination and ferocity to ensure that survivors in Lincolnshire continue to receive an exceptional level of support.

In this year Lincolnshire Rape Crisis has maintained and increased a commitment to the delivery of the RCEW National Support-line & Live Chat.

The development and wellbeing of staff remains a priority at Lincolnshire Rape Crisis, and we are proud to have formed a relationship with Hertility to allow us to better support the health of our staff team. In March 2023 we became the world's first Reproductively Responsible™ charity.

All staff receive regular support, supervision, clinical supervision and reviews and follow strict policy guidance.

Funders

The Trustees would like to thank The Ministry of Justice and the Office of Police Crime Commissioner for Lincolnshire, The Brook Trust and Better Beginnings for their financial support without this additional funding our critical services would have been dramatically impacted.

Lincolnshire Rape Crisis

Report of the Trustees for the Year Ended 31 March 2024

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The year 2023 - 24 was a period of significant development for the organisation. Services increased in demand and new and existing projects were delivered.

In October 2023 we were successful in securing continuation funding from The Brook Trust to continue delivering ISVA services. This funding supported the continued support of Lincolnshire Rape Crisis' ISVA and ChISVA services. This enabled significant growth of this service as well as development and training of specialist staff including the appointment of an ISVA manager.

Lincolnshire Rape Crisis was instrumental in the delivery of the national RCEW live chat service increasing our contractual commitments and national coverage of this vital service

We have seen a commitment to fundraising from staff and partners and an increase in support from donors.

We have continued to increase the accessibility of our services by delivering face to face therapeutic services & counselling, group work, online counselling, online face to face support, and online chat. Referrals into the service continued to increase as do the number of individual sessions of support delivered.

Awareness about the impacts and effects of sexual violence has been raised through events and media coverage.

Organisationally in this financial year much commitment has been made to supporting the LGBTQ+ communities of Lincolnshire and we have seen an increase in referrals from this client group.

FINANCIAL REVIEW

Financial position

Lincolnshire Rape Crisis remains in a healthy financial position having secured contracts to increase non grant funded earnings from delivery of online chat services as well as an ongoing relationship with Safer Beginnings, The Brook Trust, The OPCC Lincolnshire and Ministry of Justice.

The trustees regularly review the finances, budgets and spend of the charity as part of effective governance.

The free reserves of the charity at 31 March 2024 stand at £635,140 (2023: £545,346), This has mainly been increased by securing additional income through delivery of the National Helpline and Live Chat Service, for which the charity has made a long-term commitment. Other increases in reserves are because of an increase in fundraising activities with support from donations. The organisation seeks to continue to increase the reserves of the charity in order to meet the requirements of the trustee's reserve policy.

The charity is grateful for the continued support from the Ministry of Justice (MOJ) the Police and Crime Commissioner and for the support offered by Lloyds Foundation and the Brook Trust.

Lincolnshire Rape Crisis

Report of the Trustees for the Year Ended 31 March 2024

FINANCIAL REVIEW

Principal funding sources

The principal funding sources for the charity are currently by way of grant and contract income. In the period reported the principal sources of funds have been:

The MOJ
Lincolnshire Police and Crime Commissioner
Rape Crisis England and Wales
The Brook Trust
Individual donations via:
JustGiving
PayPal
Virgin Money Giving

Reserves policy

The Trustees continue to monitor available reserves. The trustee's reserves policy is to have a minimum of 6 months of reduced running costs within unrestricted funds. This level ensures that core activities could continue during periods of crisis or unforeseen difficulty.

Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its constitution; it was formed by a steering group following a public meeting in October 2012. The steering group was successful in applying for Ministry of Justice funding.

The organisation was successfully approved as a charitable incorporated organisation on 12 November 2013 and has continued in this form since that date.

The Board of Trustees:

Being the Chair, Vice Chair and Secretary (There must always be a minimum of three Trustees in office.)

The Board of Trustees meets a minimum of four times a year and alongside the CEO is responsible for meeting the aims and objectives, ongoing viability, strategic development and legal obligations of the charity.

It is vital that its Trustees have the necessary skills and knowledge to enable them to carry out this function. Trustees are encouraged to take part in all appropriate training opportunities, to continue to develop their skills and update their knowledge of legal requirements, funding issues and other developments. There are individual responsibilities amongst the Board; individuals hold delegated responsibility for charity business such as Human Resources and Safeguarding.

The Board of Trustees confirms that it has complied with the duty in section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

Lincolnshire Rape Crisis

Report of the Trustees for the Year Ended 31 March 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

Members of the steering group formed the board of Trustees and training was provided by Lincolnshire Volunteer Centre Services. Trustees received further support by attending Rape Crisis England & Wales (RCEW) conferences.

New Members have been recruited via the Lincolnshire Rape Crisis website and other social networks such as Facebook and Twitter. Application forms are made available at all public events as well as spreading the information by word of mouth.

New Trustees are recruited from the membership at the Annual General Meeting and provision has been made for four new Trustees to be co-opted.

Any Person aged 18 years or over, who is resident or works in the county of Lincolnshire and meets the essential criteria, is willing and permitted by law to do so may be appointed as a committee member, committee members are later elected as trustees.

Organisational structure

Lincolnshire Rape Crisis delivers its charitable objectives through a team of paid staff.

In the past year, the staff team has developed in line with the changes in funding and time-limited projects. Whilst the work of the charity has largely been undertaken by the staff team, volunteers play a vital role in the delivery of business.

The Chief Executive Officer (CEO), Laura McKane continues to have responsibility for the overall organisation and operational management together with the overall management and strategic development of the charity. Service delivery is overseen by the Service Manager who reports directly to the CEO.

In order to ensure the charity's work continues to be of a high quality and retains professional standards, staff performance is monitored, and training needs are responded to and actioned. This ensures that the team as a whole is able to enhance its professional practice and to respond to changes in policy, procedures and legislation.

The Board of Trustees thanks all of the staff team and volunteers and the organisations that have helped progress the aims and objectives of Lincolnshire Rape Crisis.

Decision making

The charity is organised so that the trustees meet regularly to oversee its affairs, however day to day management of the organisation is delegated to the CEO, this is to facilitate effective operations and smooth running of the organisation.

Wider network

Lincolnshire Rape Crisis is a full member of RCEW, our organisation adheres to and is verified against the Rape Crisis National Service Standards (RCNSS). The RCNSS reflect the specialism held within the Rape Crisis sector to meet the needs of survivors of sexual violence, and ensure survivors receive a consistent and high-quality response across the county.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1154562

Lincolnshire Rape Crisis

Report of the Trustees for the Year Ended 31 March 2024

Principal address

First Floor
Newland Health Centre
34 Newland
LINCOLN
Lincolnshire
LN1 1XP

Trustees

Mrs F Clapton
Mrs R Harrison
Mrs S King
Ms K Hay (appointed 27.11.24)
Ms D Barr (appointed 27.11.24)

Auditors

Nicholsons Audit (Statutory Auditor)
Newland House
The Point
Weaver Road
LINCOLN
Lincolnshire
LN6 3QN

Key management personnel

Ms L McKane (CEO)
Ms M Angove

Bankers

The Co-Operative Bank
PO Box 250
SKELMERSDALE
WN8 6WT

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

Lincolnshire Rape Crisis

Report of the Trustees
for the Year Ended 31 March 2024

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 31 January 2025 and signed on its behalf by:

Mrs R Harrison - Trustee

Report of the Independent Auditors to the Trustees of Lincolnshire Rape Crisis

Opinion

We have audited the financial statements of Lincolnshire Rape Crisis (the 'charity') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Report of the Independent Auditors to the Trustees of
Lincolnshire Rape Crisis

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Report of the Independent Auditors to the Trustees of
Lincolnshire Rape Crisis

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

Based on our understanding of the company and its industry we considered that non-compliance with the following laws and regulations might have a material effect on the financial statements: employment regulation, health and safety regulation, anti-money laundering regulation, data protection and the Charities Act 2011.

To help us identify instances of non-compliance with these laws and regulations and in identifying and assessing the risk of material misstatement in respect to non-compliance, our procedures included, but were not limited to:

- Inquiring of management and where appropriate those charge with governance as to whether the company is in compliance with laws and regulations.
- Inspecting correspondence, if any, with relevant licensing authorities.
- Communicating to our engagement team identified laws and regulations and remaining alert to any instances of non-compliance throughout our audit; and
- Considering the risk of acts by the company which were contrary to applicable laws and regulations, including fraud.

We also considered those laws and regulations which have a direct effect on the preparation of the financial statements such as tax legislation, the Charities Act 2011, Charity Regulations 2008 and the reporting framework (FRS102).

Further to this, we evaluated the Trustee and management incentives and opportunities for fraudulent manipulation of the financial statements including the risk of management override of controls and determined the principal risks were related to posting manual journal entries to manipulate financial performance, management bias through judgements and assumptions in significant accounting estimates, in particular the rapid expansion of operations and the disproportionate increase in management time around controls.

Our audit procedures in relation to fraud included but were not limited to:

- Making enquiries of the trustee and management on whether they had knowledge of any actual, suspected or alleged fraud;
- Gaining an understanding of internal controls established to mitigate risks related to fraud;
- Discussing amongst the engagement team the risks of fraud;
- Addressing the risks of fraud through management override of controls by performing journal entry testing;
- Testing of assumptions and reperforming calculations; and

Report of the Independent Auditors to the Trustees of
Lincolnshire Rape Crisis

- Sensitivity analysis around assumptions used.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Auditors.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Nicholsons Audit (Statutory Auditor)
Newland House
The Point
Weaver Road
LINCOLN
Lincolnshire
LN6 3QN

31 January 2025

Lincolnshire Rape Crisis

Statement of Financial Activities for the Year Ended 31 March 2024

		Unrestricted fund	Restricted funds	2024 Total funds	2023 Total funds as restated
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	11,036	-	11,036	865
Charitable activities	3				
Counselling services		1,029,573	125,935	1,155,508	796,445
Total		<u>1,040,609</u>	<u>125,935</u>	<u>1,166,544</u>	<u>797,310</u>
EXPENDITURE ON					
Charitable activities	4				
Counselling services		744,427	253,350	997,777	604,010
Other		86	-	86	-
Total		<u>744,513</u>	<u>253,350</u>	<u>997,863</u>	<u>604,010</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	15	296,096 (179,704)	(127,415) 179,704	168,681 -	193,300 -
Net movement in funds		<u>116,392</u>	<u>52,289</u>	<u>168,681</u>	<u>193,300</u>
RECONCILIATION OF FUNDS					
Total funds brought forward					
As previously reported		557,647	44,111	601,758	371,347
Prior year adjustment	9	7,000	(44,111)	(37,111)	-
As restated		<u>564,647</u>	<u>-</u>	<u>564,647</u>	<u>371,347</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>681,039</u></u>	<u><u>52,289</u></u>	<u><u>733,328</u></u>	<u><u>564,647</u></u>

The notes form part of these financial statements

Lincolnshire Rape Crisis

Statement of Financial Position 31 March 2024

		Unrestricted fund	Restricted funds	2024 Total funds	2023 Total funds as restated
	Notes	£	£	£	£
FIXED ASSETS					
Intangible assets	10	315	-	315	375
Tangible assets	11	45,584	-	45,584	18,926
		<u>45,899</u>	<u>-</u>	<u>45,899</u>	<u>19,301</u>
CURRENT ASSETS					
Debtors	12	58,921	14,682	73,603	44,349
Cash at bank		606,309	38,199	644,508	516,201
		<u>665,230</u>	<u>52,881</u>	<u>718,111</u>	<u>560,550</u>
CREDITORS					
Amounts falling due within one year	13	(30,090)	(592)	(30,682)	(15,204)
		<u>635,140</u>	<u>52,289</u>	<u>687,429</u>	<u>545,346</u>
NET CURRENT ASSETS					
		<u>681,039</u>	<u>52,289</u>	<u>733,328</u>	<u>564,647</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>681,039</u>	<u>52,289</u>	<u>733,328</u>	<u>564,647</u>
NET ASSETS		<u>681,039</u>	<u>52,289</u>	<u>733,328</u>	<u>564,647</u>
FUNDS	15				
Unrestricted funds				681,039	564,647
Restricted funds				52,289	-
TOTAL FUNDS				<u>733,328</u>	<u>564,647</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 31 January 2025 and were signed on its behalf by:

R Harrison - Trustee

Lincolnshire Rape Crisis

Statement of Cash Flows for the Year Ended 31 March 2024

	2024	2023 as restated
Notes	£	£
Cash flows from operating activities		
Cash generated from operations 1	162,938	170,408
Net cash provided by operating activities	162,938	170,408
Cash flows from investing activities		
Purchase of tangible fixed assets	(34,630)	(1,337)
Sale of tangible fixed assets	(1)	-
Net cash used in investing activities	(34,631)	(1,337)
Change in cash and cash equivalents in the reporting period	128,307	169,071
Cash and cash equivalents at the beginning of the reporting period	516,201	347,130
Cash and cash equivalents at the end of the reporting period	644,508	516,201

The notes form part of these financial statements

Lincolnshire Rape Crisis

Notes to the Statement of Cash Flows for the Year Ended 31 March 2024

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024	2023 as restated
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	168,681	193,300
Adjustments for:		
Depreciation charges	7,946	8,506
Loss on disposal of fixed assets	86	-
Increase in debtors	(29,254)	(25,710)
Increase/(decrease) in creditors	15,479	(5,688)
Net cash provided by operations	<u>162,938</u>	<u>170,408</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.23 £	Cash flow £	At 31.3.24 £
Net cash			
Cash at bank	516,201	128,307	644,508
	<u>516,201</u>	<u>128,307</u>	<u>644,508</u>
Total	<u>516,201</u>	<u>128,307</u>	<u>644,508</u>

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 31 March 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Donated services and facilities:

Donated 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.

On receipt, donated 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.

Grants:

Income from 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.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Intangible fixed assets

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Patents and licences are being amortised evenly over their estimated useful life of ten years.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

1. ACCOUNTING POLICIES - continued

Tangible fixed assets

Improvements to property	- 10% on cost
Fixtures and fittings	- 33% on cost
Computer equipment	- 33% on cost

Taxation

The charity is exempt from tax and VAT on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Going concern

The charity's main source of income is from the Ministry of Justice. The decision to award grants is reviewed on an annual basis. The Trustees confirm that they are not aware of any circumstances which indicate the discontinuation of the grant funding. Furthermore the charity continues to strive to generate additional funding where possible, and as such the financial statements are prepared on a going concern basis.

Financial instruments

Only basic financial instruments as defined in FRS 102 are held. Financial assets and financial liabilities are recognised in the accounts only when the entity becomes party to the contractual provisions of the instrument and their measurement basis is as follows:

Financial assets - trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost. Prepayments are not financial instruments.

Cash at bank is classified as a basic financial instrument and is measured at transaction price.

Financial liabilities - trade creditors, accruals and other creditors are basic financial instruments, and are measured at amortised cost. Where a financial liability constitutes a financing transaction it is initially and subsequently measured at the present value of future payments, discounted at a market rate of interest.

Lincolnshire Rape Crisis

Notes to the Financial Statements - continued for the Year Ended 31 March 2024

2. DONATIONS AND LEGACIES

	2024	2023 as restated
	£	£
Donations	11,036	865

3. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2024	2023 as restated
		£	£
Counselling services funding	Counselling services	610,728	249,129
Grants	Counselling services	544,780	547,316
		1,155,508	796,445

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 5)	Support costs (see note 6)	Totals
	£	£	£
Counselling services	806,762	191,015	997,777

5. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2024	2023 as restated
	£	£
Staff costs	692,010	374,719
Equipment resources	8,230	7,420
Other staff costs	11,784	10,828
Staff training and development	78,420	45,793
Advertising	12,073	6,644
Sundries	4,245	2,634
	806,762	448,038

Lincolnshire Rape Crisis

Notes to the Financial Statements - continued for the Year Ended 31 March 2024

6. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Counselling services	<u>177,451</u>	<u>191</u>	<u>13,373</u>	<u>191,015</u>

Support costs, included in the above, are as follows:

Management

	2024	2023 as restated
	Counselling services £	Total activities £
Wages	49,929	52,138
Social security	5,964	5,681
Pensions	1,004	1,004
Rent	55,883	48,911
Insurance	1,031	1,494
Rates and utilities	6,541	2,740
ICT costs	30,605	15,237
Maintenance and cleaning	8,778	6,937
Professional fees	2,799	5,369
Telephone	6,971	5,065
Amortisation of intangible fixed assets	60	60
Depreciation of tangible asset	7,886	8,446
	<u>177,451</u>	<u>153,082</u>

Governance costs

	2024	2023 as restated
	Counselling services £	Total activities £
Independent examiners fee	-	1,200
Auditors' remuneration for non audit work	8,400	-
Accountancy and legal fees	4,973	1,570
	<u>13,373</u>	<u>2,770</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

8. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	685,693	395,755
Social security costs	51,688	30,870
Other pension costs	11,526	6,917
	<u>748,907</u>	<u>320,131</u>

The key management personnel of the charity comprise the individuals listed on page 5. The total amount of employee benefits (including employer pension contributions and employer national insurance contributions) received by key management personnel for their services to the charity was £137,444 (2023: £90,525).

	2024	2023
Employees with emoluments £40,000 - £50,000	1	0
Employees with emoluments £50,000 - £60,000	0	1
Employees with emoluments £60,000 - £70,000	0	0
Employees with emoluments £70,000 - £80,000	1	1
	<u>2</u>	<u>2</u>

The average monthly number of employees during the year was as follows:

	2024	2023
Counselling	29	16
Administration	1	1
	<u>30</u>	<u>17</u>

Lincolnshire Rape Crisis

Notes to the Financial Statements - continued for the Year Ended 31 March 2024

9. PRIOR YEAR ADJUSTMENT

The comparative figures have been restated to remove duplicated grant and donation income in the year to 31 March 2023. Restated figures totalled £37,111 (£3,000 of donated income, £44,111 of grant income, and £10,000 worth of rental expenses). Furthermore, a transfer was undertaken moving £38,199 from unrestricted funds into restricted funds.

10. INTANGIBLE FIXED ASSETS

	Patents and licences £
COST	
At 1 April 2023 and 31 March 2024	600
AMORTISATION	
At 1 April 2023	225
Charge for year	60
At 31 March 2024	285
NET BOOK VALUE	
At 31 March 2024	315
At 31 March 2023	375

11. TANGIBLE FIXED ASSETS

	Improvements to property £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 April 2023	17,699	13,893	21,091	52,683
Additions	32,990	-	1,640	34,630
Disposals	-	(861)	(613)	(1,474)
At 31 March 2024	50,689	13,032	22,118	85,839
DEPRECIATION				
At 1 April 2023	5,041	11,804	16,912	33,757
Charge for year	3,048	1,144	3,695	7,887
Eliminated on disposal	-	(816)	(573)	(1,389)
At 31 March 2024	8,089	12,132	20,034	40,255
NET BOOK VALUE				
At 31 March 2024	42,600	900	2,084	45,584
At 31 March 2023	12,658	2,089	4,179	18,926

Lincolnshire Rape Crisis

Notes to the Financial Statements - continued for the Year Ended 31 March 2024

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023 as restated
	£	£
Trade debtors	58,921	36,249
Prepayments and accrued income	14,682	8,100
	<u>73,603</u>	<u>44,349</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023 as restated
	£	£
Trade creditors	-	1,677
Social security and other taxes	19,568	9,338
Other creditors	-	1,761
Accruals and deferred income	11,114	2,428
	<u>30,682</u>	<u>15,204</u>

14. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2024	2023 as restated
	£	£
Within one year	23,000	23,000
Between one and five years	92,000	92,000
In more than five years	23,000	46,000
	<u>138,000</u>	<u>161,000</u>

Lincolnshire Rape Crisis

Notes to the Financial Statements - continued for the Year Ended 31 March 2024

15. MOVEMENT IN FUNDS

	At 1.4.23 £	Prior year adjustment £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds					
General fund	557,647	7,000	296,096	(179,704)	681,039
Restricted funds					
PCC Grant	44,111	(44,111)	(127,415)	179,704	52,289
TOTAL FUNDS	<u>601,758</u>	<u>(37,111)</u>	<u>168,681</u>	<u>-</u>	<u>733,328</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,040,609	(744,513)	296,096
Restricted funds			
PCC Grant	125,935	(253,350)	(127,415)
TOTAL FUNDS	<u>1,166,544</u>	<u>(997,863)</u>	<u>168,681</u>

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	337,850	286,929	(60,132)	564,647
Restricted funds				
PCC Grant	33,497	(93,629)	60,132	-
TOTAL FUNDS	<u>371,347</u>	<u>193,300</u>	<u>-</u>	<u>564,647</u>

Lincolnshire Rape Crisis

Notes to the Financial Statements - continued for the Year Ended 31 March 2024

15. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	731,145	(444,216)	286,929
Restricted funds			
PCC Grant	66,165	(159,794)	(93,629)
TOTAL FUNDS	<u>797,310</u>	<u>(604,010)</u>	<u>193,300</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Prior year adjustment £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds					
General fund	337,850	7,000	583,025	(239,836)	688,039
Restricted funds					
PCC Grant	33,497	(44,111)	(221,044)	239,836	8,178
TOTAL FUNDS	<u>371,347</u>	<u>(37,111)</u>	<u>361,981</u>	<u>-</u>	<u>696,217</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,771,754	(1,188,729)	583,025
Restricted funds			
PCC Grant	192,100	(413,144)	(221,044)
TOTAL FUNDS	<u>1,963,854</u>	<u>(1,601,873)</u>	<u>361,981</u>

Lincolnshire Rape Crisis

Notes to the Financial Statements - continued for the Year Ended 31 March 2024

15. MOVEMENT IN FUNDS - continued

RESTRICTED FUNDS

PCC Grant

The Police and Crime Commissioner issued the organisation with a grant for the purposes of maintaining the Lincolnshire rape crisis service during 2023/24 financial year.

Transfers between funds

During the year there was a transfer from the general reserve into the PCC reserve amounting to £179,704 pertaining to expenditure over and above the grant awarded.

16. RELATED PARTY DISCLOSURES

During the year, £5,472 (2023: £4,352) was paid to Mr M J McKane, who is the father of the CEO, in relation to the provision of cleaning services.