

# Northern Ireland Rape Crisis Association

Northern Ireland · Charity number 102558

## Details

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**Known as** Nexus NI

**Status** Received

**Registered** 2015-07-08

**Register** [View on the Charity Commission for Northern Ireland register](#)

## Contact

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**Address** Nexus Ni  
59 Malone Road  
Belfast  
BT9 6sa  
BT9 6SA

**Phone** 02890326803

**Email** [info@nexusni.org](mailto:info@nexusni.org)

**Website** [nexusni.org](http://nexusni.org)

## Activities

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**Purposes:** The Charity's objects are:- (1) To provide information and support, counselling and therapeutic interventions to victims, survivors and those affected by sexual abuse, sexual violence and associated traumas (2) To raise awareness of sexual abuse and sexual violence and its consequences amongst professionals and the general public and provide awareness, educational and professional training programmes for all ages (3) To raise awareness of sexual abuse and sexual violence and its consequences amongst professionals and the general public and provide awareness and educational programmes, including programmes which aim at protecting young and vulnerable people and training for professionals working with adult survivors of sexual abuse. (4) To advance any other exclusively charitable purpose as the directors may, from time to time, decide in accordance with the law of charity

**What the charity does:** The advancement of education, The advancement of health or the saving of lives

**How the charity works:** Advice/advocacy/information, Counselling/support, Education/training

**Who the charity helps:** Children (5-13 year olds), Ethnic minorities, General public, Men, Mental health, Older people, Victim support, Women, Youth (14-25 year olds)

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£2,039,197	£1,894,423	£-102,343	49

## Trustees

Name	Role	Appointed
Miss Hannah Boyd		
Mr David Cairns		
Mr Maurice Brogan		
Ms Amy Jackson		
Ms Donna Feehan		
Ms Leigh O Hara		
Ms Olga Pollock		
Ms Paula Matthews		
Ms Roisin O Connor		

**Northern Ireland Rape Crisis Association**

Northern Ireland - Charity number 102558

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# Accounts

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Charity Registration No. NIC 102558

Company Registration No. NI021120 (Northern Ireland)

**NORTHERN IRELAND RAPE CRISIS ASSOCIATION**  
**TRADING AS: NEXUS**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

# NORTHERN IRELAND RAPE CRISIS ASSOCIATION TRADING AS: NEXUS

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Directors</b>	H Henry (Chair) G Orr D Cairns (Vice Chair) (Appointed 25 September 2024) D Feehan (Appointed 25 September 2024) C Kearney (Appointed 25 September 2024) O Okibe-Oga (Appointed 25 September 2024) O Pollock (Appointed 25 September 2024) M Brogan (Treasurer) (Appointed 10 December 2024) A Jackson (Secretary) (Appointed 10 December 2024) T McDowell (Appointed 10 December 2024)
<b>Secretary</b>	A Jackson
<b>Charity number</b>	NIC 102558
<b>Company number</b>	NI021120
<b>Registered office</b>	NIRCA 59 Malone Road Belfast Co. Antrim BT9 6SA
<b>Auditor</b>	HM Chartered Accountants 6th Floor East Tower Lanyon Plaza 8 Lanyon Place Belfast Co. Antrim BT1 3LP
<b>Solicitors</b>	Cleaver Fulton Rankin 50 Bedford Street Belfast Co. Antrim Northern Ireland BT2 7FW

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# NORTHERN IRELAND RAPE CRISIS ASSOCIATION TRADING AS: NEXUS

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# NORTHERN IRELAND RAPE CRISIS ASSOCIATION TRADING AS: NEXUS

## DIRECTORS' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2025

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The directors present their annual report and financial statements for the year ended 31 March 2025.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Articles of Association, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016).

### Objectives and activities

- A. The charity's objects are to preserve and protect mental and physical health by enabling positive change for those impacted by sexual abuse and abusive relationships within Northern Ireland and beyond by supporting, informing and influencing society in line with our strategic priorities: To provide advice, guidance and support to individuals impacted by sexual abuse and abusive relationships that enables them to recover and thrive.
- B. To positively challenge attitudes, beliefs and behaviours through psycho-education activities that enhance society's understanding of sexual abuse and abusive relationships.
- C. To use lived experience, professional expertise and research to improve the development of relevant policy, practice and service-commissioning that better meets the needs of those impacted by sexual abuse and abusive relationships.
- D. To stimulate public debate so society becomes more informed and confident in speaking out and challenging attitudes, behaviours and beliefs to break the cycle of sexual abuse and abusive relationships.
- E. Advance any other exclusively charitable purpose as the directors may, from time to time, decide in accordance with the law of charity.

The directors have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

### Achievements and Performance

Nexus has 3 core areas of service delivery to directly support people impacted by sexual abuse these are specialist 1-1 counselling, psychoeducation and training and the Domestic and Sexual Abuse Helpline.

In 2024/25 the organisation delivered 15,504 individual counselling sessions. The organisation has in place management systems to monitor and analyse data to ensure an effective service is provided and maintained. 99-100% of Counselling Clients reported a Positive Reliable Change (sustaining % change from 23/24).

The main adult counselling service continues to be funded through Department of Health with a number of additional services for bespoke groups including prisoners, veterans and students. While children's counselling is supported by a number of grant-making trusts.

The organisation's early intervention and prevention team delivered 122 psychoeducation workshops reaching 2,912 young people with 98% reporting improved understanding of the subject matter, which included topics such as CONSENT, Safe and Healthy Relationships, Sexual Health, Misogyny, etc.. In addition, the team trained over 900 professionals in issues relating to sexual abuse and abusive relationships including sexual harassment, responding to disclosures, CSE and Rape Myths. 96% of participants reported being highly satisfied with the training delivered.

While, the Domestic and Sexual Abuse Helpline supported 5,825 victims and survivors of domestic and sexual abuse, a 17% increase on 23/24.

### Financial review

The net surplus for the year amounted to £144,774 (2024: £294,962 deficit). This has been transferred to reserves. The accumulated reserves at 31 March 2025 were £67,721 (2024: £Nil) for restricted funds and £894,077 (2024: £817,024 ) for unrestricted funds. £502,889 (2024: £530,138) of the unrestricted reserves are held in a designated fund as these are not free funds, they represent the value of the tangible fixed assets that have been funded out of unrestricted income. The general reserve at the 31 March 2025 is £391,188 (2024: £286,886).

**NORTHERN IRELAND RAPE CRISIS ASSOCIATION**  
**TRADING AS: NEXUS**  
**DIRECTORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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The directors have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

The tender with DoH through SPPG has been further extended to 31 March 2026 and the funder has indicated that a further 1 year extension is expected due to delays with procurement.

While, the tender for the provision of the Domestic and Sexual Abuse Helpline is contracted until 31 March 2026, funded by Department of Health, Department of Justice and the Department for Communities, this service will be re-tendered in September 2025 for award on 1 April 2026.

The Nexus Board and management team continue to focus on increasing the variety of funding sources accessed by the organisation and its long term sustainability. To that end, review and investment continues to be made in the organisational structure to ensure sustainability of the organisation.

We are continuously improving management of our appointments and reporting with the on-going aim of improving and making the services more efficient and flexible to adapt to the changing funding environment.

**Structure, governance and management**

The charity is registered with the Charity Commission for Northern Ireland as Northern Ireland Rape Crisis Association (reg. no. 102558) and is recognised by HMRC as a charity (XN46002). The charity trades as Nexus. The charity is incorporated as a company limited by guarantee with members guaranteeing to pay a sum not exceeding £1 to the company in the event of a winding up. The registered office and principal business address is situated at 59 Malone Road, Belfast, BT9 6SA.

The Trustees consider the governing document of the association to be the Memorandum and Article of Association.

The directors who served during the year and up to the date of signature of the financial statements were:

C Cooney	(Resigned 10 December 2024)
S Henderson	(Resigned 10 December 2024)
R Elliot	(Resigned 25 September 2024)
H Henry (Chair)	
K McCamley	(Resigned 25 September 2024)
E McGinn	(Resigned 10 December 2024)
G Orr	
D Cairns (Vice Chair)	(Appointed 25 September 2024)
D Feehan	(Appointed 25 September 2024)
C Kearney	(Appointed 25 September 2024)
O Okibe-Oga	(Appointed 25 September 2024)
O Pollock	(Appointed 25 September 2024)
M Brogan (Treasurer)	(Appointed 10 December 2024)
A Jackson (Secretary)	(Appointed 10 December 2024)
T McDowell	(Appointed 10 December 2024)

The Board consists of a maximum of 15 trustees/directors who are re-elected annually at the Annual General Meeting. The company shall actively promote a board of Directors which includes a range of skill, experience and knowledge in keeping with the pursuance of its Objects and to this end it is entitled to advertise and interview eligible candidates to be potential directors of the board. The Directors shall have the power at any time to appoint any person, who need not be a member of the company.

**NORTHERN IRELAND RAPE CRISIS ASSOCIATION**  
**TRADING AS: NEXUS**  
**DIRECTORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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**Asset cover for funds**

The net current assets represent the reserves of the company and are held for the purpose of providing working capital. Included within net assets are buildings with a net book value of £449,745 (2024: £459,739). Our aim is to hold 4-6 months of total costs in general reserves to ensure the financial stability and continued provision of the company's main activities. The Board can designate reserves for specific purposes such as fulfilling long-term capital investment, modernisation and development of the company in line with the organisations strategic and business plans. Restricted reserves will used as specified in the funders contract.

**Statement of directors' responsibilities**

The directors, who also act as trustees for the charitable activities of Northern Ireland Rape Crisis Association, are responsible for preparing the Directors' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the directors 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 directors 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 have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The directors are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Companies Act 2006. 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.

**Auditor**

In accordance with the company's articles, a resolution proposing that HM Chartered Accountants be reappointed as auditor of the company will be put at a General Meeting.

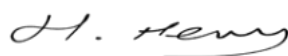
**Taxation**

Under Section 485 and 486 of Corporation Taxes Act 2010, The Northern Ireland Rape Crisis Association is entitled to charity tax exemption.

**Disclosure of information to auditor**

Each of the directors has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The directors' report was approved by the Board of Directors.



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**H Henry (Chair)**  
**Trustee**

Dated: 11/11/2025

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# NORTHERN IRELAND RAPE CRISIS ASSOCIATION TRADING AS: NEXUS

## INDEPENDENT AUDITOR'S REPORT

### TO THE DIRECTORS OF NORTHERN IRELAND RAPE CRISIS ASSOCIATION

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#### Opinion

We have audited the financial statements of Northern Ireland Rape Crisis Association (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities, the statement of financial position, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 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 Companies Act 2006.

#### 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 *Auditor's 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 directors' 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 directors with respect to going concern are described in the relevant sections of this report.

#### Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The directors are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. 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 course of 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.

#### Matters on which we are required to report by exception

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

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

**NORTHERN IRELAND RAPE CRISIS ASSOCIATION  
TRADING AS: NEXUS  
INDEPENDENT AUDITOR'S REPORT (CONTINUED)  
TO THE DIRECTORS OF NORTHERN IRELAND RAPE CRISIS ASSOCIATION**

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**Responsibilities of directors**

As explained more fully in the statement of directors' responsibilities, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors 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 directors 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 directors either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditors under section 65 of the Charities Act (Northern Ireland) 2008 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 an auditor's report 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.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with trustees and/or senior management, and from our commercial knowledge and experience of the sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including Companies Act 2006, taxation legislation, data protection, anti-bribery, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in Note 2 were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

**NORTHERN IRELAND RAPE CRISIS ASSOCIATION  
TRADING AS: NEXUS  
INDEPENDENT AUDITOR'S REPORT (CONTINUED)  
TO THE DIRECTORS OF NORTHERN IRELAND RAPE CRISIS ASSOCIATION**

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In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance; and
- enquiring of management as to actual and potential litigation and claims.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

This report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's 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 company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

**Angela Craigan FCA (Senior Statutory Auditor)  
for and on behalf of HM Chartered Accountants  
Chartered Accountants  
Statutory Auditor**

6th Floor East Tower  
Lanyon Plaza  
Belfast  
Co. Antrim

BT1 3LP  
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HM Chartered Accountants is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

# NORTHERN IRELAND RAPE CRISIS ASSOCIATION TRADING AS: NEXUS

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>Income from:</b>							
Donations and legacies	3	33,886	28,143	62,029	38,626	28,143	66,769
Charitable activities	6	10,688	1,930,605	1,941,293	27,696	1,664,135	1,691,831
Other trading activities	4	35,868	-	35,868	54,227	-	54,227
Investments	5	7	-	7	-	-	-
<b>Total income</b>		<b>80,449</b>	<b>1,958,748</b>	<b>2,039,197</b>	<b>120,549</b>	<b>1,692,278</b>	<b>1,812,827</b>
<b>Expenditure on:</b>							
Charitable activities	7	3,396	1,891,027	1,894,423	295,367	1,812,422	2,107,789
<b>Net income/(expenditure) for the year/ Net movement in funds</b>							
		77,053	67,721	144,774	(174,818)	(120,144)	(294,962)
Fund balances at 1 April 2024		817,024	-	817,024	991,842	120,144	1,111,986
<b>Fund balances at 31 March 2025</b>		<b>894,077</b>	<b>67,721</b>	<b>961,798</b>	<b>817,024</b>	<b>-</b>	<b>817,024</b>

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

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# NORTHERN IRELAND RAPE CRISIS ASSOCIATION TRADING AS: NEXUS

## STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2025

	Notes	2025		2024	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	13		502,889		530,138
<b>Current assets</b>					
Debtors	14	271,369		229,933	
Cash at bank and in hand		289,883		205,812	
		561,252		435,745	
<b>Creditors: amounts falling due within one year</b>	15	(102,343)		(148,859)	
<b>Net current assets</b>			458,909		286,886
<b>Total assets less current liabilities</b>			961,798		817,024
<b>Net assets excluding pension liability</b>			961,798		817,024
<b>The funds of the charity</b>					
Restricted income funds	17		67,721		-
Unrestricted funds			894,077		817,024
			961,798		817,024

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025, although an audit has been carried out under section 65 of the Charities Act (Northern Ireland) 2008. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts under the requirements of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the directors on 11/11/2025.



.....  
H Henry (Chair)

Company registration number NI021120 (Northern Ireland)

**NORTHERN IRELAND RAPE CRISIS ASSOCIATION  
TRADING AS: NEXUS**

**STATEMENT OF CASH FLOWS**

**FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	2025 £	£	2024 £	£
<b>Cash flows from operating activities</b>					
Cash generated from/(absorbed by) operations	21		98,614		(111,551)
<b>Investing activities</b>					
Purchase of tangible fixed assets		(14,550)		(54,853)	
Interest received		7		-	
<b>Net cash used in investing activities</b>			(14,543)		(54,853)
<b>Net cash used in financing activities</b>			-		-
<b>Net increase/(decrease) in cash and cash equivalents</b>			84,071		(166,404)
Cash and cash equivalents at beginning of year			205,812		372,216
<b>Cash and cash equivalents at end of year</b>			<u>289,883</u>		<u>205,812</u>

The notes on pages 10 to 21 form part of these financial statements.

# NORTHERN IRELAND RAPE CRISIS ASSOCIATION TRADING AS: NEXUS

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

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### 1 Accounting policies

#### Charity information

Northern Ireland Rape Crisis Association is a private company limited by guarantee incorporated in Northern Ireland. The registered office is NIRCA, 59 Malone Road, Belfast, Co. Antrim, BT9 6SA.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

The Directors have prepared budgets and cash flows for a period of at least twelve months from the date of the approval of the financial statements. Having considered the circumstances, at the time of approving the accounts, the directors have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the directors continue to adopt the going concern basis of accounting in preparing the accounts.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the directors in furtherance of their charitable objectives.

Designated funds are set aside by the trustees out of unrestricted general funds for specific future purposes or projects.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### 1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received. Income is deferred only when the charity has to fulfil conditions before becoming fully entitled to it, or, where the donor has specified that the income is to be expended in a future period.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Donated facilities are included at the value to the charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

Grants, including capital grants, from the government and other agencies have been included as income from activities in furtherance of the charity's objects where these amount to a contract for services, but included as donations where the money is given in response to an appeal or with greater freedom of use, for example, government block grants.

**NORTHERN IRELAND RAPE CRISIS ASSOCIATION**  
**TRADING AS: NEXUS**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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**1 Accounting policies**

**(Continued)**

**1.5 Resources expended**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is included in the Statement of Financial Activities on an accruals basis, exclusive of any VAT which can be recovered.

Certain expenditure is directly attributable to specific activities and has been included in those cost categories. Certain other costs, which are attributable to more than one activity, are apportioned across cost categories on the basis of an estimate of the proportion of time spent by staff on those activities.

**1.6 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% straight line
Fixtures and fittings	25% reducing balance
Computers	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

**1.7 Impairment of fixed assets**

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

**1.8 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**NORTHERN IRELAND RAPE CRISIS ASSOCIATION**  
**TRADING AS: NEXUS**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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**1 Accounting policies**

**(Continued)**

**1.9 Financial instruments**

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

***Basic financial assets***

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

***Basic financial liabilities***

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

***Derecognition of financial liabilities***

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

**1.10 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

**1.11 Retirement benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

**NORTHERN IRELAND RAPE CRISIS ASSOCIATION**  
**TRADING AS: NEXUS**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**2 Critical accounting estimates and judgements**

In the application of the charity's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**Key sources of estimation uncertainty**

**Tangible fixed assets**

Tangible assets are depreciated over their useful lives taking into account residual values where appropriate. The actual lives of the assets are assessed annually and may vary depending on a number of factors. In reassessing asset lives factors such as maintenance programmes are taken into account. Residual value assessments consider issues such as the remaining life of the asset and the estimated value in use.

**3 Donations and legacies**

	Unrestricted funds general 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds general 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	33,886	28,143	62,029	38,626	28,143	66,769
<b>Donations and gifts</b>						
Donations	33,886	-	33,886	38,626	-	38,626
DoH core funding	-	28,143	28,143	-	28,143	28,143
	33,886	28,143	62,029	38,626	28,143	66,769

**4 Income from other trading activities**

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from other trading activities	35,868	54,227

**NORTHERN IRELAND RAPE CRISIS ASSOCIATION  
 TRADING AS: NEXUS  
 NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
 FOR THE YEAR ENDED 31 MARCH 2025**

**5 Income from investments**

	<b>Unrestricted funds 2025 £</b>	<b>Unrestricted funds 2024 £</b>
Interest receivable	7	-
	<u>7</u>	<u>-</u>

**6 Charitable activities**

	<b>2025 £</b>	<b>2024 £</b>
Incoming resources from charitable activities	1,941,293	1,691,831
	<u>1,941,293</u>	<u>1,691,831</u>
Analysis by fund		
Unrestricted funds - general	10,688	27,696
Restricted funds	1,930,605	1,664,135
	<u>1,941,293</u>	<u>1,691,831</u>

**NORTHERN IRELAND RAPE CRISIS ASSOCIATION  
TRADING AS: NEXUS  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2025**

**7 Expenditure on charitable activities**

	<b>Total 2025 £</b>	<b>Total 2024 £</b>
<b>Direct costs</b>		
Staff costs	1,224,858	1,317,692
Projects	58,271	56,090
Training	18,812	18,276
Counselling	319,256	343,222
Clinical supervision and consultation	11,337	32,592
Marketing and data management	12,065	32,802
Fundraising	-	10,850
General expenses	-	3,478
Other staff costs	29,464	12,526
	<u>1,674,063</u>	<u>1,827,528</u>
<b>Share of support and governance costs (see note 10)</b>		
Support	206,675	199,111
Governance	13,685	81,150
	<u>1,894,423</u>	<u>2,107,789</u>
<b>Analysis by fund</b>		
Unrestricted funds	3,396	295,367
Restricted funds	1,891,027	1,812,422
	<u>1,894,423</u>	<u>2,107,789</u>

**8 Net movement in funds**

	<b>2025 £</b>	<b>2024 £</b>
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	5,760	4,800
Depreciation of owned tangible fixed assets	41,799	29,320
	<u>47,559</u>	<u>34,120</u>

**9 Directors**

None of the directors (or any persons connected with them) received any remuneration or benefits from the charity during the year (2024: none).

**NORTHERN IRELAND RAPE CRISIS ASSOCIATION**  
**TRADING AS: NEXUS**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**10 Support costs**

	<b>Support costs</b>	<b>Governance costs</b>	<b>2025</b>		<b>2024</b>	
	<b>£</b>	<b>£</b>	<b>Support costs</b>	<b>Governance costs</b>	<b>Support costs</b>	<b>Governance costs</b>
			<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Depreciation	41,799	-	41,799	20,687	-	20,687
Loss on disposal of fixed asset	-	-	-	8,633	-	8,633
Telephone	10,668	-	10,668	26,874	-	26,874
Insurance	14,823	-	14,823	14,832	-	14,832
Bank interest and charges	2,611	-	2,611	958	-	958
Information technology	51,524	-	51,524	47,958	-	47,958
Sundry	11,543	-	11,543	9,888	-	9,888
Legal and professional	23,400	-	23,400	22,680	-	22,680
Subscriptions	8,308	-	8,308	11,538	-	11,538
Printing and postage	3,907	-	3,907	3,198	-	3,198
Stationery and photocopying	2,788	-	2,788	854	-	854
Premises expenses	35,304	-	35,304	31,010	-	31,010
Audit fees	-	5,760	5,760	-	4,800	4,800
Legal and professional	-	7,925	7,925	-	76,050	76,050
Board costs	-	-	-	-	300	300
	<u>206,675</u>	<u>13,685</u>	<u>220,360</u>	<u>199,110</u>	<u>81,150</u>	<u>280,260</u>
Analysed between						
Charitable activities	<u>206,675</u>	<u>13,685</u>	<u>220,360</u>	<u>199,111</u>	<u>81,150</u>	<u>280,261</u>

Governance costs includes payments to the auditors of £5,760 (2024- £4,800) for audit fees.

**NORTHERN IRELAND RAPE CRISIS ASSOCIATION  
TRADING AS: NEXUS  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2025**

**11 Employees**

**Number of employees**

The average monthly number of employees during the year was:

	<b>2025</b>	<b>2024</b>
	<b>Number</b>	<b>Number</b>
Permanent staff	44	47
Directors	11	10
	<u>55</u>	<u>57</u>

**Employment costs**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Wages and salaries	1,087,049	1,171,265
Social security costs	90,656	98,208
Other pension costs	47,153	48,219
	<u>1,224,858</u>	<u>1,317,692</u>

The senior management team of the charity comprises 7 (2024: 8) members of staff: the CEO, Early Intervention & Prevention Services Manager, HR Business Partner, Clinical Services Manager, Head of Professional Services, Head of People & Organisational, Comms and the Business Services Manager.

The aggregate remuneration of this group was £401,794 (2024: £417,789).

The number of employees whose annual remuneration was £60,000 or more were:

	<b>2025</b>	<b>2024</b>
	<b>Number</b>	<b>Number</b>
£70,001 to £80,000	1	1

**12 Taxation**

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

**NORTHERN IRELAND RAPE CRISIS ASSOCIATION**  
**TRADING AS: NEXUS**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**13 Tangible fixed assets**

	Freehold land and buildings	Fixtures and fittings	Computers	Total
	£	£	£	£
<b>Cost</b>				
At 1 April 2024	499,699	159,564	5,874	665,137
Additions	-	-	14,550	14,550
At 31 March 2025	499,699	159,564	20,424	679,687
<b>Depreciation and impairment</b>				
At 1 April 2024	39,960	93,938	1,101	134,999
Depreciation charged in the year	9,994	28,651	3,154	41,799
At 31 March 2025	49,954	122,589	4,255	176,798
<b>Carrying amount</b>				
At 31 March 2025	449,745	36,975	16,169	502,889
At 31 March 2024	459,739	65,626	4,773	530,138

**14 Debtors**

	2025	2024
	£	£
<b>Amounts falling due within one year:</b>		
Other debtors	261,159	225,157
Prepayments	10,210	4,776
	271,369	229,933

**15 Creditors: amounts falling due within one year**

	2025	2024
	£	£
Other taxation and social security	43,462	30,957
Trade creditors	52,379	112,964
Other creditors	359	138
Accruals and deferred income	6,143	4,800
	102,343	148,859

**16 Retirement benefit schemes**

	2025	2024
	£	£
<b>Defined contribution schemes</b>		
Charge to profit or loss in respect of defined contribution schemes	47,153	48,219

**NORTHERN IRELAND RAPE CRISIS ASSOCIATION**  
**TRADING AS: NEXUS**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**16 Retirement benefit schemes**

**(Continued)**

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

**17 Restricted funds**

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes.

	At 1 April 2024	Incoming resources	Resources expended	At 31 March 2025
	£	£	£	£
MOD	-	725	(725)	-
CSE Core	-	36,495	(36,495)	-
DSA	-	410,459	(410,459)	-
DoH	-	28,143	(28,143)	-
HSCB SPPG	-	911,848	(911,848)	-
NIPS	-	49,650	(49,650)	-
PCSP Belfast	-	11,001	(11,001)	-
Henry Smith	-	67,900	(67,900)	-
SBNI	-	2,000	(2,000)	-
MCB	-	5,000	(5,000)	-
ARC Bystander Project	-	5,656	(5,656)	-
WHST	-	6,555	(6,555)	-
Big Lottery - Reset	-	122,306	(122,306)	-
Big Lottery - Your Choice	-	124,510	(124,510)	-
Rank Foundation	-	30,222	(30,222)	-
Wolfson Foundation	-	6,200	(6,200)	-
Other	-	140,078	(72,357)	67,721
	-	1,958,748	(1,891,027)	67,721

**NORTHERN IRELAND RAPE CRISIS ASSOCIATION**  
**TRADING AS: NEXUS**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**17 Restricted funds** **(Continued)**

Previous year:	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
MOD	-	800	(800)	-
Believe & Beyond - RTE	-	14,340	(14,340)	-
DoH Core	-	28,143	(28,143)	-
Dormant Accounts	19,915	30,138	(50,053)	-
Rank Foundation	-	43,615	(43,615)	-
Your Choice - Enabling Young People	62,255	124,510	(186,765)	-
ARC Bystander Project	-	10,917	(10,917)	-
CSE	-	34,520	(34,520)	-
The Ireland Fund	-	9,993	(9,993)	-
Fixed Asset	2,327	-	(2,327)	-
Helpline	-	406,559	(406,559)	-
HSCB	-	853,956	(853,956)	-
NIPS	-	28,780	(28,780)	-
PACE	35,647	63,786	(99,433)	-
PCSP	-	35,666	(35,666)	-
WHST	-	6,555	(6,555)	-
	<u>120,144</u>	<u>1,692,278</u>	<u>(1,812,422)</u>	<u>-</u>

Restricted funds are funds received for specified purposes within the overall aims of the charity.

**18 Designated funds**

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	Movement in funds				Balance at 31 March 2025
	Balance at 1 April 2024	Incoming resources	Resources expended	Transfers	
	£	£	£	£	£
General funds	286,886	80,449	(3,397)	27,249	391,188
Designated funds - Fixed asset fund	530,138	-	-	(27,249)	502,889
	<u>817,024</u>	<u>80,449</u>	<u>(3,397)</u>	<u>-</u>	<u>894,077</u>

**NORTHERN IRELAND RAPE CRISIS ASSOCIATION**  
**TRADING AS: NEXUS**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**19 Analysis of net assets between funds**

	<b>Unrestricted funds 2025 £</b>	<b>Restricted funds 2025 £</b>	<b>Total 2025 £</b>
<b>At 31 March 2025:</b>			
Tangible assets	502,889	-	502,889
Current assets/(liabilities)	391,188	67,721	458,909
	<u>894,077</u>	<u>67,721</u>	<u>961,798</u>
	<u><u>894,077</u></u>	<u><u>67,721</u></u>	<u><u>961,798</u></u>
	<b>Unrestricted funds 2024 £</b>	<b>Restricted funds 2024 £</b>	<b>Total 2024 £</b>
<b>At 31 March 2024:</b>			
Tangible assets	530,138	-	530,138
Current assets/(liabilities)	286,886	-	286,886
	<u>817,024</u>	<u>-</u>	<u>817,024</u>
	<u><u>817,024</u></u>	<u><u>-</u></u>	<u><u>817,024</u></u>

**20 Events after the reporting date**

There have been no material events, occurring after the reporting date that require adjustments to or disclosure in the financial statements.

**21 Cash generated from operations**

	<b>2025 £</b>	<b>2024 £</b>
Surplus/(deficit) for the year	144,774	(294,962)
Adjustments for:		
Investment income recognised in statement of financial activities	(7)	-
Depreciation and impairment of tangible fixed assets	41,800	29,320
Movements in working capital:		
(Increase)/decrease in debtors	(41,436)	134,893
(Decrease)/increase in creditors	(46,517)	19,198
<b>Cash generated from/(absorbed by) operations</b>	<u><u>98,614</u></u>	<u><u>(111,551)</u></u>

**Northern Ireland Rape Crisis Association**

Northern Ireland - Charity number 102558

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# Accounts

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**NORTHERN IRELAND RAPE CRISIS ASSOCIATION**  
**TRADING AS: NEXUS**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**INCLUDING INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 31 MARCH 2024**

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
<b><u>Income from:</u></b>							
Donations and legacies	3	38,626	28,143	66,769	56,727	53,522	110,249
Charitable activities	6	27,696	1,664,135	1,691,831	22,723	1,891,352	1,914,075
Other trading activities	4	54,227	-	54,227	3,850	-	3,850
Investments	5	-	-	-	30	-	30
<b>Total income</b>		<b>120,549</b>	<b>1,692,278</b>	<b>1,812,827</b>	<b>83,330</b>	<b>1,944,874</b>	<b>2,028,204</b>
<b><u>Expenditure on:</u></b>							
Charitable activities	7	295,367	1,812,422	2,107,789	118,721	1,881,049	1,999,770
Gross transfers between funds		-	-	-	111,907	(111,907)	-
<b>Net (expenditure)/income for the year/</b>							
<b>Net movement in funds</b>		<b>(174,818)</b>	<b>(120,144)</b>	<b>(294,962)</b>	<b>76,516</b>	<b>(48,082)</b>	<b>28,434</b>
Fund balances at 1 April 2023		991,842	120,144	1,111,986	915,326	168,226	1,083,552
<b>Fund balances at 31 March 2024</b>		<b>817,024</b>	<b>-</b>	<b>817,024</b>	<b>991,842</b>	<b>120,144</b>	<b>1,111,986</b>

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

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

**NORTHERN IRELAND RAPE CRISIS ASSOCIATION**  
**TRADING AS: NEXUS**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 MARCH 2024**

	Notes	2024		2023	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	13		530,138		504,605
<b>Current assets</b>					
Debtors	14	229,933		364,826	
Cash at bank and in hand		205,812		372,216	
		<u>435,745</u>		<u>737,042</u>	
<b>Creditors: amounts falling due within one year</b>	15	<u>(148,859)</u>		<u>(129,661)</u>	
<b>Net current assets</b>			<u>286,886</u>		<u>607,381</u>
<b>Total assets less current liabilities</b>			<u>817,024</u>		<u>1,111,986</u>
<b>Net assets excluding pension liability</b>			<u>817,024</u>		<u>1,111,986</u>
<b>The funds of the charity</b>					
Restricted income funds	17		-		120,144
Unrestricted funds			<u>817,024</u>		<u>991,842</u>
			<u>817,024</u>		<u>1,111,986</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024, although an audit has been carried out under section 65 of the Charities Act (Northern Ireland) 2008. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts under the requirements of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the directors on 16/12/24

  
 C Cooney (Chair)

Company registration number NI021120 (Northern Ireland)

**NORTHERN IRELAND RAPE CRISIS ASSOCIATION**  
**TRADING AS: NEXUS**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

	Notes	2024 £	£	2023 £	£
<b>Cash flows from operating activities</b>					
Cash absorbed by operations	21		(111,551)		(67,526)
<b>Investing activities</b>					
Purchase of tangible fixed assets		(54,853)		-	
Interest received		-		30	
<b>Net cash (used in)/generated from investing activities</b>			(54,853)		30
<b>Net cash used in financing activities</b>			-		-
<b>Net decrease in cash and cash equivalents</b>			(166,404)		(67,496)
Cash and cash equivalents at beginning of year			372,216		439,712
<b>Cash and cash equivalents at end of year</b>			205,812		372,216

The notes on pages 12 to 23 form part of these financial statements.

# **NORTHERN IRELAND RAPE CRISIS ASSOCIATION**

## **TRADING AS: NEXUS**

### **NOTES TO THE FINANCIAL STATEMENTS**

#### **FOR THE YEAR ENDED 31 MARCH 2024**

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## **1 Accounting policies**

### **Charity information**

Northern Ireland Rape Crisis Association is a private company limited by guarantee incorporated in Northern Ireland. The registered office is NIRCA, 59 Malone Road, Belfast, Co. Antrim, BT9 6SA.

### **1.1 Accounting convention**

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties. The principal accounting policies adopted are set out below.

### **1.2 Going concern**

The Directors have prepared budgets and cash flows for a period of at least twelve months from the date of the approval of the financial statements. Having considered the circumstances, at the time of approving the accounts, the directors have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the directors continue to adopt the going concern basis of accounting in preparing the accounts.

### **1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the directors in furtherance of their charitable objectives.

Designated funds are set aside by the trustees out of unrestricted general funds for specific future purposes or projects.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

### **1.4 Incoming resources**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received. Income is deferred only when the charity has to fulfil conditions before becoming fully entitled to it, or, where the donor has specified that the income is to be expended in a future period.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Donated facilities are included at the value to the charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

Grants, including capital grants, from the government and other agencies have been included as income from activities in furtherance of the charity's objects where these amount to a contract for services, but included as donations where the money is given in response to an appeal or with greater freedom of use, for example, government block grants.

**NORTHERN IRELAND RAPE CRISIS ASSOCIATION**  
**TRADING AS: NEXUS**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**1 Accounting policies**

**(Continued)**

**1.5 Resources expended**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is included in the Statement of Financial Activities on an accruals basis, exclusive of any VAT which can be recovered.

Certain expenditure is directly attributable to specific activities and has been included in those cost categories. Certain other costs, which are attributable to more than one activity, are apportioned across cost categories on the basis of an estimate of the proportion of time spent by staff on those activities.

**1.6 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% straight line
Fixtures and fittings	25% reducing balance
Computers	

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

**1.7 Impairment of fixed assets**

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

**1.8 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**NORTHERN IRELAND RAPE CRISIS ASSOCIATION**  
**TRADING AS: NEXUS**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**1 Accounting policies** **(Continued)**

**1.9 Financial instruments**

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

***Basic financial assets***

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

***Basic financial liabilities***

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

***Derecognition of financial liabilities***

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

**1.10 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

**1.11 Retirement benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

**NORTHERN IRELAND RAPE CRISIS ASSOCIATION**  
**TRADING AS: NEXUS**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**2 Critical accounting estimates and judgements**

In the application of the charity's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**Key sources of estimation uncertainty**

**Tangible fixed assets**

Tangible assets are depreciated over their useful lives taking into account residual values where appropriate. The actual lives of the assets are assessed annually and may vary depending on a number of factors. In reassessing asset lives factors such as maintenance programmes are taken into account. Residual value assessments consider issues such as the remaining life of the asset and the estimated value in use.

**3 Donations and legacies**

	Unrestricted funds general 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds general 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	38,626	28,143	66,769	56,727	53,522	110,249
<b>Donations and gifts</b>						
Donations	38,626	-	38,626	56,727	-	56,727
DoH core funding	-	28,143	28,143	-	53,522	53,522
	38,626	28,143	66,769	56,727	53,522	110,249

**4 Income from other trading activities**

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Income from other trading activities	54,227	3,850

**NORTHERN IRELAND RAPE CRISIS ASSOCIATION**  
**TRADING AS: NEXUS**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**5 Income from investments**

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	-	30

**6 Charitable activities**

	2024 £	2023 £
Incoming resources from charitable activities	1,691,831	1,914,075
Analysis by fund		
Unrestricted funds - general	27,696	22,723
Restricted funds	1,664,135	1,891,352
	1,691,831	1,914,075

**NORTHERN IRELAND RAPE CRISIS ASSOCIATION**  
**TRADING AS: NEXUS**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**7 Expenditure on charitable activities**

	<b>Total 2024 £</b>	<b>Total 2023 £</b>
<b>Direct costs</b>		
Staff costs	1,317,692	1,167,199
Projects	56,090	60,478
Training	18,276	56,717
Counselling	343,222	409,759
Clinical supervision	15,592	10,990
Marketing and data management	32,802	17,565
Fundraising	10,850	10,670
General expenses	3,478	6,705
Other staff costs	12,526	34,080
Clinical consultation	17,000	-
	<u>1,827,528</u>	<u>1,774,163</u>
<b>Share of support and governance costs (see note 9)</b>		
Support	199,111	199,218
Governance	81,150	26,389
	<u>2,107,789</u>	<u>1,999,770</u>
<b>Analysis by fund</b>		
Unrestricted funds	295,367	118,721
Restricted funds	1,812,422	1,881,049
	<u>2,107,789</u>	<u>1,999,770</u>

**8 Net movement in funds**

The net movement in funds is stated after charging/(crediting):

	<b>2024 £</b>	<b>2023 £</b>
Fees payable for the audit of the charity's financial statements	4,800	4,800
Depreciation of owned tangible fixed assets	29,320	27,401
	<u>4,800</u>	<u>27,401</u>

**NORTHERN IRELAND RAPE CRISIS ASSOCIATION**  
**TRADING AS: NEXUS**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

9 Support costs	Support costs	Governance costs	2024 Support costs		Governance costs	2023
	£	£	£	£	£	£
Depreciation	29,320	-	29,320	18,768	-	18,768
Loss on disposal of fixed asset	-	-	-	8,633	-	8,633
Telephone	26,874	-	26,874	37,242	-	37,242
Insurance	14,832	-	14,832	8,978	-	8,978
Bank interest and charges	958	-	958	914	-	914
Information technology	47,958	-	47,958	53,233	-	53,233
Sundry	9,889	-	9,889	7,507	-	7,507
Legal and professional	22,680	-	22,680	21,420	-	21,420
Subscriptions	11,538	-	11,538	6,383	-	6,383
Printing and postage	3,198	-	3,198	4,095	-	4,095
Stationery and photocopying	854	-	854	2,257	-	2,257
Premises expenses	31,010	-	31,010	29,788	-	29,788
Audit fees	-	4,800	4,800	-	4,800	4,800
Legal and professional	-	76,050	76,050	-	21,589	21,589
Board costs	-	300	300	-	-	-
	<u>199,111</u>	<u>81,150</u>	<u>280,261</u>	<u>199,218</u>	<u>26,389</u>	<u>225,607</u>
Analysed between						
Charitable activities	<u>199,111</u>	<u>81,150</u>	<u>280,261</u>	<u>199,218</u>	<u>26,389</u>	<u>225,607</u>

Governance costs includes payments to the auditors of £4,800 (2023- £4,800) for audit fees.

**10 Directors**

None of the directors (or any persons connected with them) received any remuneration or benefits from the charity during the year (2023: none).

**NORTHERN IRELAND RAPE CRISIS ASSOCIATION**  
**TRADING AS: NEXUS**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**11 Employees**

**Number of employees**

The average monthly number of employees during the year was:

	<b>2024</b>	<b>2023</b>
	<b>Number</b>	<b>Number</b>
Permanent staff	47	52
Directors	10	10
	<u>57</u>	<u>62</u>

**Employment costs**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Wages and salaries	1,171,265	1,030,137
Social security costs	98,208	88,626
Other pension costs	48,219	48,436
	<u>1,317,692</u>	<u>1,167,199</u>

The senior management team of the charity comprises 8 (2023: 7) members of staff: the CEO, Early Intervention & Prevention Services Manager, HR Business Partner, Clinical Services Manager, Head of Professional Services, Head of People & Organisational, Comms and Engagement Lead and the Business Services Manager.

The aggregate remuneration of this group was £417,789 (2022: £237,067).

There were no employees whose annual remuneration was £60,000 or more (2022: none).

**12 Taxation**

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

**NORTHERN IRELAND RAPE CRISIS ASSOCIATION**  
**TRADING AS: NEXUS**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

13 Tangible fixed assets	Freehold land and buildings £	Fixtures and fittings £	Computers £	Total £
<b>Cost</b>				
At 1 April 2023	499,699	110,585	-	610,284
Additions	-	48,979	5,874	54,853
At 31 March 2024	<u>499,699</u>	<u>159,564</u>	<u>5,874</u>	<u>665,137</u>
<b>Depreciation and impairment</b>				
At 1 April 2023	29,973	75,706	-	105,679
Depreciation charged in the year	9,987	18,232	1,101	29,320
At 31 March 2024	<u>39,960</u>	<u>93,938</u>	<u>1,101</u>	<u>134,999</u>
<b>Carrying amount</b>				
At 31 March 2024	<u>459,739</u>	<u>65,626</u>	<u>4,773</u>	<u>530,138</u>
At 31 March 2023	<u>469,726</u>	<u>34,879</u>	<u>-</u>	<u>504,605</u>
<b>14 Debtors</b>			<b>2024</b>	<b>2023</b>
			£	£
<b>Amounts falling due within one year:</b>				
Other debtors			225,157	360,726
Prepayments			4,776	4,100
			<u>229,933</u>	<u>364,826</u>
<b>15 Creditors: amounts falling due within one year</b>			<b>2024</b>	<b>2023</b>
			£	£
Other taxation and social security			30,957	29,495
Trade creditors			112,964	86,891
Other creditors			138	5,697
Accruals and deferred income			4,800	7,578
			<u>148,859</u>	<u>129,661</u>
<b>16 Retirement benefit schemes</b>			<b>2024</b>	<b>2023</b>
			£	£
<b>Defined contribution schemes</b>				
Charge to profit or loss in respect of defined contribution schemes			<u>48,219</u>	<u>48,436</u>

**NORTHERN IRELAND RAPE CRISIS ASSOCIATION**  
**TRADING AS: NEXUS**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**16 Retirement benefit schemes**

**(Continued)**

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

**17 Restricted funds**

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes.

	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
MOD	-	800	(800)	-	-
Believe & Beyond - RTE	-	14,340	(14,340)	-	-
DoH Core	-	28,143	(28,143)	-	-
Dormant Accounts	19,915	30,138	(50,053)	-	-
Rank Foundation	-	43,615	(43,615)	-	-
Your Choice - Enabling Young People	62,255	124,510	(186,765)	-	-
ARC Bystander Project	-	10,917	(10,917)	-	-
CSE	-	34,520	(34,520)	-	-
The Ireland Fund	-	9,993	(9,993)	-	-
Fixed Asset	2,327	-	(2,327)	-	-
Helpline	-	406,559	(406,559)	-	-
HSCB	-	853,956	(853,956)	-	-
NIPS	-	28,780	(28,780)	-	-
PACE	35,647	63,786	(99,433)	-	-
PCSP	-	35,666	(35,666)	-	-
WHST	-	6,555	(6,555)	-	-
	<u>120,144</u>	<u>1,692,278</u>	<u>(1,812,422)</u>	<u>-</u>	<u>-</u>

**NORTHERN IRELAND RAPE CRISIS ASSOCIATION**  
**TRADING AS: NEXUS**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

17 Restricted funds	(Continued)				
Previous year:	At 1 April 2022	Incoming resources	Resources expended	Transfers	At 31 March 2023
	£	£	£	£	£
MOD	-	185,345	(123,090)	-	62,255
BBC CIN	12,508	40,609	(53,117)	-	-
Conexions	28,768	74,553	(103,321)	-	-
Cybersafe Euro (Daphne)	7,000	-	-	(7,000)	-
Cybervag	12,068	5,116	(17,184)	-	-
DAF	19,076	-	-	(19,076)	-
DOH Core	-	53,522	(53,522)	-	-
Education	13,587	-	-	(13,587)	-
Esme Fairburn	72,244	-	-	(72,244)	-
Helpline	-	384,124	(384,124)	-	-
HSCB	-	933,000	(933,000)	-	-
Fixed Asset	2,975	-	(648)	-	2,327
NIPS	-	19,395	(19,395)	-	-
Believe and Beyond - RTE	-	63,984	(63,984)	-	-
CSE	-	34,520	(34,520)	-	-
DfC	-	321	(321)	-	-
Dormant Accounts	-	50,000	(30,085)	-	19,915
PACE	-	53,492	(17,845)	-	35,647
Rank Foundation	-	14,000	(14,000)	-	-
PCSP	-	26,338	(26,338)	-	-
WHST	-	6,555	(6,555)	-	-
	<u>168,226</u>	<u>1,944,874</u>	<u>(1,881,049)</u>	<u>(111,907)</u>	<u>120,144</u>

Restricted funds are funds received for specified purposes within the overall aims of the charity.

**18 Designated funds**

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	Movement in funds				
	Balance at 1 April 2023	Incoming resources	Resources expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£
General funds	489,565	120,549	(266,047)	(57,181)	286,886
Designated funds - Fixed asset fund	502,277	-	(29,320)	57,181	530,138
	<u>991,842</u>	<u>120,549</u>	<u>(295,367)</u>	<u>-</u>	<u>817,024</u>

**NORTHERN IRELAND RAPE CRISIS ASSOCIATION  
 TRADING AS: NEXUS  
 NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
 FOR THE YEAR ENDED 31 MARCH 2024**

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**19 Events after the reporting date**

There have been no material events, occurring after the reporting date that require adjustments to or disclosure in the financial statements.

**20 Related party transactions**

<b>21 Cash generated from operations</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
(Deficit)/surplus for the year	(294,962)	28,434
Adjustments for:		
Investment income recognised in statement of financial activities	-	(30)
Depreciation and impairment of tangible fixed assets	29,320	27,401
Movements in working capital:		
Decrease/(increase) in debtors	134,893	(61,558)
Increase/(decrease) in creditors	19,198	(61,773)
<b>Cash absorbed by operations</b>	<u>(111,551)</u>	<u>(67,526)</u>

**Northern Ireland Rape Crisis Association**

Northern Ireland - Charity number 102558

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# Annual report

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# **NORTHERN IRELAND RAPE CRISIS ASSOCIATION**

## **TRADING AS: NEXUS**

### **DIRECTORS' REPORT (INCLUDING DIRECTORS' REPORT)**

#### **FOR THE YEAR ENDED 31 MARCH 2024**

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The directors present their annual report and financial statements for the year ended 31 March 2024.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Articles of Association, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016).

#### **Objectives and activities**

The charity's objects are to preserve and protect mental and physical health and relieve the distress of people who have suffered from sexual abuse and sexual violence, including sexual assault and rape, within Northern Ireland and elsewhere, and advance public education about all matters related to sexual abuse and sexual violence and its consequences; and in particular:

- a. to provide information and support, counselling and therapeutic interventions to victims, survivors and those affected by sexual abuse, sexual violence and associated traumas;
- b. to raise awareness of sexual abuse and sexual violence and its consequences amongst professionals and the general public and provide awareness, educational and professional training programmes for all ages;
- c. to raise awareness of sexual abuse and sexual violence and its consequences amongst professionals and the general public and provide awareness and educational programmes, including programmes which aim at protecting young and vulnerable people and training for professionals working with adult survivors of sexual abuse; and
- d. to advance any other exclusively charitable purpose as the directors may, from time to time, decide in accordance with the law of charity.

The directors have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### **Achievements and Performance**

Nexus has 3 core areas of service delivery to directly support people impacted by sexual abuse these are specialist 1-1 counselling, psychoeducation and training and the Domestic and Sexual Abuse Helpline.

In 2023/24 the organisation delivered 19073 individual counselling sessions. The organisation has in place management systems to monitor and analyse data to ensure an effective service is provided and maintained. Approximately 99% of Counselling Clients reported a Positive Reliable Change (up from 97% in 22/23).

The main adult counselling service continues to be funded through Department of Health with a number of additional services for bespoke groups including prisoners, veterans and students. While children's counselling is supported by a number of grant-making trusts.

The organisation's early intervention and prevention team delivered psychoeducation workshops to over 5000 young people and trained over 1000 professionals in issues relating to sexual abuse and abusive relationships including: Child sexual exploitation, rape myths, responding to disclosures and sexual harassment.

While, the Domestic and Sexual Abuse Helpline supported 4,875 victims and survivors of domestic abuse. The service responded to 24,943 calls (a 3.5% increase on 2022/23).

#### **Financial review**

The net deficit for the year amounted to £294,962 (2023: £28,434 surplus). This has been transferred to reserves. The accumulated reserves at 31 March 2024 were £Nil (2023: £120,144) for restricted funds and £817,024 (2023: £991,842) for unrestricted funds. £530,138 (2023: £502,277) of the unrestricted reserves are held in a designated fund as these are not free funds, they represent the value of the tangible fixed assets that have been funded out of unrestricted income. The general reserve at the 31 March 2024 is £286,886 (2023: £489,565).

# **NORTHERN IRELAND RAPE CRISIS ASSOCIATION**

## **TRADING AS: NEXUS**

### **DIRECTORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

#### **FOR THE YEAR ENDED 31 MARCH 2024**

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The directors have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

The tender with HSCB has been extended to 31 March 2026 and a tender for the provision of the Domestic and Sexual Abuse Helpline is contracted until 31 March 2027, funded by Department of Health, Department of Justice and the Department for Communities.

The Nexus Board and management team continue to focus on increasing the variety of funding sources accessed by the organisation and its long term sustainability. To that end, review and investment continues to be made in the organisational structure to ensure sustainability of the organisation.

We are continuously improving management of our appointments and reporting with the on-going aim of improving and making the services more efficient and flexible to adapt to the changing funding environment.

#### **Structure, governance and management**

The charity is registered with the Charity Commission for Northern Ireland as Northern Ireland Rape Crisis Association (reg. no. 102558) and is recognised by HMRC as a charity (XN46002). The charity trades as Nexus. The charity is incorporated as a company limited by guarantee with members guaranteeing to pay a sum not exceeding £1 to the company in the event of a winding up. The registered office and principal business address is situated at 59 Malone Road, Belfast, BT9 6SA.

The Trustees consider the governing document of the association to be the Memorandum and Article of Association.

The directors who served during the year and up to the date of signature of the financial statements were:

C Cooney (Chair)	
Dr P Irving	(Resigned 1 August 2023)
S Henderson (Vice Chair and Treasurer)	
O Macshane	(Resigned 15 March 2024)
M Canning	(Resigned 7 September 2023)
R Elliot	(Resigned 25 September 2024)
H Henry	
K McCamley	(Resigned 25 September 2024)
E McGinn	
S Sweeney	(Resigned 7 September 2023)
R Johnston	(Appointed 7 September 2023 and resigned 15 March 2024)
G Orr	(Appointed 7 September 2023)
D Cairns	(Appointed 25 September 2024)
D Feehan	(Appointed 25 September 2024)
C Kearney	(Appointed 25 September 2024)
O Okibe-Oga	(Appointed 25 September 2024)
O Pollock	(Appointed 25 September 2024)

The Board consists of a maximum of 15 trustees/directors who are re-elected annually at the Annual General Meeting. The company shall actively promote a board of Directors which includes a range of skill, experience and knowledge in keeping with the pursuance of its Objects and to this end it is entitled to advertise and interview eligible candidates to be potential directors of the board. The Directors shall have the power at any time to appoint any person, who need not be a member of the company.

**NORTHERN IRELAND RAPE CRISIS ASSOCIATION**  
**TRADING AS: NEXUS**  
**DIRECTORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**  
***FOR THE YEAR ENDED 31 MARCH 2024***

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**Asset cover for funds**

The net current assets represent the reserves of the company and are held for the purpose of providing working capital. Included within net assets are buildings with a net book value of £459,739 (2023: £469,726). Our aim is to hold 4-6 months of total costs in general reserves to ensure the financial stability and continued provision of the company's main activities. The Board can designate reserves for specific purposes such as fulfilling long-term capital investment, modernisation and development of the company in line with the organisations strategic and business plans. Restricted reserves will used as specified in the funders contract.

**NORTHERN IRELAND RAPE CRISIS ASSOCIATION  
TRADING AS: NEXUS  
DIRECTORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2024**

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**Auditor**

In accordance with the company's articles, a resolution proposing that Harbinson Mulholland be reappointed as auditor of the company will be put at a General Meeting.

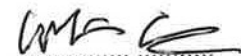
**Taxation**

Under Section 485 and 486 of Corporation Taxes Act 2010, The Northern Ireland Rape Crisis Association is entitled to charity tax exemption.

**Disclosure of information to auditor**

Each of the directors has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The directors' report was approved by the Board of Directors.



**C Cooney (Chair)  
Trustee**

Dated: 10/12/24

**NORTHERN IRELAND RAPE CRISIS ASSOCIATION  
TRADING AS: NEXUS  
STATEMENT OF DIRECTORS' RESPONSIBILITIES  
FOR THE YEAR ENDED 31 MARCH 2024**

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The directors, who also act as trustees for the charitable activities of Northern Ireland Rape Crisis Association, are responsible for preparing the Directors' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the directors 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 directors 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 have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The directors are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Companies Act 2006. 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.



C Cooney (Chair)

Date: 12/12/24

**Northern Ireland Rape Crisis Association**

Northern Ireland - Charity number 102558

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# Annual return

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# **NORTHERN IRELAND RAPE CRISIS ASSOCIATION**

## **TRADING AS: NEXUS**

### **INDEPENDENT AUDITOR'S REPORT**

#### **TO THE DIRECTORS OF NORTHERN IRELAND RAPE CRISIS ASSOCIATION**

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#### **Opinion**

We have audited the financial statements of Northern Ireland Rape Crisis Association (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 significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company'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 Companies Act 2006.

#### **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 *Auditor's 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 directors' 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 directors with respect to going concern are described in the relevant sections of this report.

#### **Other information**

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The directors are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. 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 course of 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.

#### **Matters on which we are required to report by exception**

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

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

# **NORTHERN IRELAND RAPE CRISIS ASSOCIATION TRADING AS: NEXUS INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

## **TO THE DIRECTORS OF NORTHERN IRELAND RAPE CRISIS ASSOCIATION**

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### **Responsibilities of directors**

As explained more fully in the statement of directors' responsibilities, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors 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 directors 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 directors either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditors under section 65 of the Charities Act (Northern Ireland) 2008 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 an auditor's report 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.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with trustees and/or senior management, and from our commercial knowledge and experience of the sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including Companies Act 2006, taxation legislation, data protection, anti-bribery, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in Note 2 were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

**NORTHERN IRELAND RAPE CRISIS ASSOCIATION**

**TRADING AS: NEXUS**

**INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

**TO THE DIRECTORS OF NORTHERN IRELAND RAPE CRISIS ASSOCIATION**

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In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

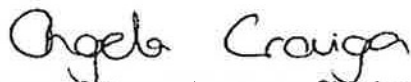
- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance; and
- enquiring of management as to actual and potential litigation and claims.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

This report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's 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 company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.



**Angela Craigan FCA (Senior Statutory Auditor)**  
**for and on behalf of Harbinson Mulholland**  
**Chartered Accountants**  
**Statutory Auditor**

Centrepoint  
24 Ormeau Avenue  
Belfast  
Co. Antrim  
Northern Ireland  
BT2 8HS

10/12/2024

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Harbinson Mulholland is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

**Northern Ireland Rape Crisis Association**

Northern Ireland - Charity number 102558

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# Accounts

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**NORTHERN IRELAND RAPE CRISIS ASSOCIATION**  
**TRADING AS: NEXUS**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**INCLUDING INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 31 MARCH 2023**

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
<b><u>Income and endowments from:</u></b>							
Donations and legacies	3	56,727	53,522	110,249	48,012	59,045	107,057
Charitable activities	6	22,723	1,891,352	1,914,075	82,706	1,596,842	1,679,548
Other trading activities	4	3,850	-	3,850	9,899	300	10,199
Investments	5	30	-	30	282	-	282
Other income	7	-	-	-	-	1,013	1,013
<b>Total income</b>		<b>83,330</b>	<b>1,944,874</b>	<b>2,028,204</b>	<b>140,899</b>	<b>1,657,200</b>	<b>1,798,099</b>
<b><u>Expenditure on:</u></b>							
Charitable activities	8	118,721	1,881,049	1,999,770	137,244	1,674,508	1,811,752
<b>Net (outgoing)/ incoming resources before transfers</b>		<b>(35,391)</b>	<b>63,825</b>	<b>28,434</b>	<b>3,655</b>	<b>(17,308)</b>	<b>(13,653)</b>
Gross transfers between funds		111,907	(111,907)	-	-	-	-
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		<b>76,516</b>	<b>(48,082)</b>	<b>28,434</b>	<b>3,655</b>	<b>(17,308)</b>	<b>(13,653)</b>
Fund balances at 1 April 2022		915,326	168,226	1,083,552	911,671	185,534	1,097,205
<b>Fund balances at 31 March 2023</b>		<b>991,842</b>	<b>120,144</b>	<b>1,111,986</b>	<b>915,326</b>	<b>168,226</b>	<b>1,083,552</b>

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

**NORTHERN IRELAND RAPE CRISIS ASSOCIATION**  
**TRADING AS: NEXUS**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 MARCH 2023**

	Notes	2023		2022	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	13		504,605		532,006
<b>Current assets</b>					
Debtors	14	364,826		303,268	
Cash at bank and in hand		372,216		440,034	
		<u>737,042</u>		<u>743,302</u>	
<b>Creditors: amounts falling due within one year</b>	16	<u>(129,661)</u>		<u>(191,756)</u>	
Net current assets			607,381		551,546
<b>Total assets less current liabilities</b>			<u>1,111,986</u>		<u>1,083,552</u>
<b>Income funds</b>					
Restricted funds	17		120,144		168,226
<u>Unrestricted funds</u>					
Designated funds	18	502,277		529,031	
General unrestricted funds	19	<u>489,565</u>		<u>386,295</u>	
	19		991,842		915,326
			<u>1,111,986</u>		<u>1,083,552</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023, although an audit has been carried out under section 65 of the Charities Act (Northern Ireland) 2008. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts under the requirements of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The accounts were approved by the Directors on 12/12/23

  
C Cooney (Chair)  
Trustee

Company Registration No. NI021120

**NORTHERN IRELAND RAPE CRISIS ASSOCIATION**  
**TRADING AS: NEXUS**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	2023 £	£	2022 £	£
<b>Cash flows from operating activities</b>					
Cash absorbed by operations	22		(67,526)		(100,870)
<b>Investing activities</b>					
Purchase of tangible fixed assets		-		(18,198)	
Proceeds on disposal of tangible fixed assets		-		230,000	
Interest received		30		282	
<b>Net cash generated from investing activities</b>			30		212,084
<b>Financing activities</b>					
Net movement on bank loans		-		(159,325)	
<b>Net cash used in financing activities</b>			-		(159,325)
<b>Net decrease in cash and cash equivalents</b>			(67,496)		(48,111)
Cash and cash equivalents at beginning of year			439,712		487,823
<b>Cash and cash equivalents at end of year</b>			372,216		439,712
<b>Relating to:</b>					
Cash at bank and in hand			372,216		440,034
Bank overdrafts included in creditors payable within one year			-		(322)

The notes on pages 11 to 22 form part of these financial statements.

# **NORTHERN IRELAND RAPE CRISIS ASSOCIATION**

## **TRADING AS: NEXUS**

### **NOTES TO THE FINANCIAL STATEMENTS**

#### **FOR THE YEAR ENDED 31 MARCH 2023**

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## **1 Accounting policies**

### **Charity information**

Northern Ireland Rape Crisis Association is a private company limited by guarantee incorporated in Northern Ireland. The registered office is NIRCA, 59 Malone Road, Belfast, Co. Antrim, BT9 6SA.

### **1.1 Accounting convention**

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties. The principal accounting policies adopted are set out below.

### **1.2 Going concern**

The Directors have prepared budgets and cash flows for a period of at least twelve months from the date of the approval of the financial statements. Having considered the circumstances, at the time of approving the accounts, the directors have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the directors continue to adopt the going concern basis of accounting in preparing the accounts.

### **1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the directors in furtherance of their charitable objectives.

Designated funds are set aside by the trustees out of unrestricted general funds for specific future purposes or projects.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

### **1.4 Incoming resources**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received. Income is deferred only when the charity has to fulfil conditions before becoming fully entitled to it, or, where the donor has specified that the income is to be expended in a future period.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Donated facilities are included at the value to the charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

Grants, including capital grants, from the government and other agencies have been included as income from activities in furtherance of the charity's objects where these amount to a contract for services, but included as donations where the money is given in response to an appeal or with greater freedom of use, for example, government block grants.

**NORTHERN IRELAND RAPE CRISIS ASSOCIATION**  
**TRADING AS: NEXUS**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

---

**1 Accounting policies**

**(Continued)**

**1.5 Resources expended**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is included in the Statement of Financial Activities on an accruals basis, exclusive of any VAT which can be recovered.

Certain expenditure is directly attributable to specific activities and has been included in those cost categories. Certain other costs, which are attributable to more than one activity, are apportioned across cost categories on the basis of an estimate of the proportion of time spent by staff on those activities.

**1.6 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% straight line
Fixtures and fittings	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

**1.7 Impairment of fixed assets**

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

**1.8 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**1.9 Financial instruments**

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

**NORTHERN IRELAND RAPE CRISIS ASSOCIATION  
TRADING AS: NEXUS  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2023**

---

**1 Accounting policies**

**(Continued)**

***Basic financial assets***

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

***Basic financial liabilities***

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

***Derecognition of financial liabilities***

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

**1.10 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

**1.11 Retirement benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

**2 Critical accounting estimates and judgements**

In the application of the charity's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**Key sources of estimation uncertainty**

**Tangible fixed assets**

Tangible assets are depreciated over their useful lives taking into account residual values where appropriate. The actual lives of the assets are assessed annually and may vary depending on a number of factors. In reassessing asset lives factors such as maintenance programmes are taken into account. Residual value assessments consider issues such as the remaining live of the asset and the estimated value in use.

**NORTHERN IRELAND RAPE CRISIS ASSOCIATION**  
**TRADING AS: NEXUS**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**3 Donations and legacies**

	Unrestricted funds general 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds general 2022 £	Restricted funds 2022 £	Total 2022 £
Donations and gifts	56,727	53,522	110,249	48,012	59,045	107,057
<b>Donations and gifts</b>						
Donations	56,727	-	56,727	48,012	704	48,716
DHSSPS core funding	-	53,522	53,522	-	58,341	58,341
	56,727	53,522	110,249	48,012	59,045	107,057

**4 Other trading activities**

	Unrestricted funds general 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
Income from other trading activities	3,850	-	3,850	10,199

**5 Investments**

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
Interest receivable	30	282

**NORTHERN IRELAND RAPE CRISIS ASSOCIATION  
 TRADING AS: NEXUS  
 NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
 FOR THE YEAR ENDED 31 MARCH 2023**

**6 Charitable activities**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Incoming resources from charitable activities	1,914,075	1,679,548
	<u>          </u>	<u>          </u>
Analysis by fund		
Unrestricted funds - general	22,723	82,706
Restricted funds	1,891,352	1,596,842
	<u>          </u>	<u>          </u>
	<u>1,914,075</u>	<u>1,679,548</u>

**7 Other income**

	<b>Total</b>	<b>Restricted funds</b>
	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
JRS income	-	1,013
	<u>          </u>	<u>          </u>

**NORTHERN IRELAND RAPE CRISIS ASSOCIATION  
TRADING AS: NEXUS  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2023**

**8 Charitable activities**

	<b>Total 2023</b>	<b>Total 2022</b>
	<b>£</b>	<b>£</b>
Staff costs	1,167,199	1,053,228
Projects	60,478	41,195
Training	56,717	16,394
Counselling	409,759	448,916
Clinical supervision	10,990	21,015
Marketing and data management	17,565	35,191
Fundraising	10,670	6,190
Conferences	-	180
General expenses	6,705	7,582
Other staff costs	34,080	27,236
	<u>1,774,163</u>	<u>1,657,127</u>
Share of support costs (see note 9)	199,218	131,081
Share of governance costs (see note 9)	26,389	23,544
	<u>1,999,770</u>	<u>1,811,752</u>
<b>Analysis by fund</b>		
Unrestricted funds - general	118,721	137,244
Restricted funds	1,881,049	1,674,508
	<u>1,999,770</u>	<u>1,811,752</u>

**NORTHERN IRELAND RAPE CRISIS ASSOCIATION**  
**TRADING AS: NEXUS**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**9 Support costs**

	<b>Support costs</b>	<b>Governance costs</b>	<b>2023</b>		<b>Governance costs</b>	<b>2022</b>
	<b>£</b>	<b>£</b>	<b>Support costs</b>	<b>Governance costs</b>	<b>£</b>	<b>£</b>
			<b>£</b>	<b>£</b>		
Depreciation	27,401	-	27,401	27,368	-	27,368
Loss on disposal of fixed asset	-	-	-	8,633	-	8,633
Telephone	37,242	-	37,242	10,581	-	10,581
Insurance	8,978	-	8,978	17,625	-	17,625
Bank interest and charges	914	-	914	5,965	-	5,965
Information technology	53,233	-	53,233	16,645	-	16,645
Sundry	7,507	-	7,507	399	-	399
Legal and professional	21,420	-	21,420	12,116	-	12,116
Subscriptions	6,383	-	6,383	2,534	-	2,534
Printing and postage	4,095	-	4,095	1,147	-	1,147
Stationery and photocopying	2,257	-	2,257	6,378	-	6,378
Premises expenses	29,788	-	29,788	21,690	-	21,690
Audit fees	-	4,800	4,800	-	4,800	4,800
Legal and professional	-	21,589	21,589	-	4,855	4,855
Board costs	-	-	-	-	13,889	13,889
	<u>199,218</u>	<u>26,389</u>	<u>225,607</u>	<u>131,081</u>	<u>23,544</u>	<u>154,625</u>
Analysed between						
Charitable activities	<u>199,218</u>	<u>26,389</u>	<u>225,607</u>	<u>131,081</u>	<u>23,544</u>	<u>154,625</u>

Governance costs includes payments to the auditors of £4,800 (2022- £4,800) for audit fees.

**10 Directors**

None of the directors (or any persons connected with them) received any remuneration or benefits from the charity during the year (2022: none).

**NORTHERN IRELAND RAPE CRISIS ASSOCIATION**  
**TRADING AS: NEXUS**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**11 Employees**

**Number of employees**

The average monthly number of employees during the year was:

	<b>2023</b>	<b>2022</b>
	<b>Number</b>	<b>Number</b>
Permanent staff	52	61
Directors	10	12
	<u>62</u>	<u>73</u>

**Employment costs**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Wages and salaries	1,030,137	935,043
Social security costs	88,626	68,740
Other pension costs	48,436	49,445
	<u>1,167,199</u>	<u>1,053,228</u>

The senior management team of the charity comprises 7 (2022: 7) members of staff: the CEO, Operations Manager, Business Service Manager, Clinical Manager, Finance Manager, Training Manager and Communications Manager.

The aggregate remuneration of this group was £237,067 (2022: £238,215).

There were no employees whose annual remuneration was £60,000 or more (2022: none).

**12 Taxation**

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

**NORTHERN IRELAND RAPE CRISIS ASSOCIATION**  
**TRADING AS: NEXUS**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**13 Tangible fixed assets**

	Freehold land and buildings £	Fixtures and fittings £	Total £
<b>Cost</b>			
At 1 April 2022	499,699	110,585	610,284
At 31 March 2023	499,699	110,585	610,284
<b>Depreciation and impairment</b>			
At 1 April 2022	19,987	58,291	78,278
Depreciation charged in the year	9,986	17,415	27,401
At 31 March 2023	29,973	75,706	105,679
<b>Carrying amount</b>			
At 31 March 2023	469,726	34,879	504,605
At 31 March 2022	479,712	52,294	532,006

**14 Debtors**

	2023 £	2022 £
<b>Amounts falling due within one year:</b>		
Other debtors	360,726	295,964
Prepayments	4,100	7,304
	364,826	303,268

**15 Loans and overdrafts**

	2023 £	2022 £
Bank overdrafts	-	322
Payable within one year	-	322

**NORTHERN IRELAND RAPE CRISIS ASSOCIATION**  
**TRADING AS: NEXUS**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**16 Creditors: amounts falling due within one year**

	Notes	2023 £	2022 £
Bank overdrafts	15	-	322
Other taxation and social security		29,495	16,660
Trade creditors		86,891	50,914
Other creditors		5,697	-
Accruals and deferred income		7,578	123,860
		<u>129,661</u>	<u>191,756</u>

**17 Restricted funds**

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes.

The fixed assets fund represents those assets which have been purchased with restricted funding.

	Movement in funds				Balance at 31 March 2023 £
	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	
BBC CIN	12,508	40,609	(53,117)	-	-
Conexions	28,768	74,553	(103,321)	-	-
Cybersafe Euro (Daphne)	7,000	-	-	(7,000)	-
Cybervag	12,068	5,116	(17,184)	-	-
DAF	19,076	-	-	(19,076)	-
DOH Core	-	53,522	(53,522)	-	-
Education	13,587	-	-	(13,587)	-
Esme Fairburn	72,244	-	-	(72,244)	-
Helpline	-	384,124	(384,124)	-	-
HSCB	-	933,000	(933,000)	-	-
Fixed Asset	2,975	-	(648)	-	2,327
NIPS	-	19,395	(19,395)	-	-
Believe and Beyond - RTE	-	63,984	(63,984)	-	-
CSE	-	34,520	(34,520)	-	-
DfC	-	321	(321)	-	-
Dormant Accounts	-	50,000	(30,085)	-	19,915
PACE	-	53,492	(17,845)	-	35,647
Rank Foundation	-	14,000	(14,000)	-	-
PCSP	-	26,338	(26,338)	-	-
WHSC	-	6,555	(6,555)	-	-
Your Choice - Enabling Young People	-	185,345	(123,090)	-	62,255
	<u>168,226</u>	<u>1,944,874</u>	<u>(1,881,049)</u>	<u>(111,907)</u>	<u>120,144</u>

Restricted funds are funds received for specified purposes within the overall aims of the charity.

**NORTHERN IRELAND RAPE CRISIS ASSOCIATION**  
**TRADING AS: NEXUS**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**18 Designated funds**

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	<b>Movement in funds</b>				<b>Balance at 31 March 2023</b>
	<b>Balance at 1 April 2022</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	
	£	£	£	£	£
General funds	386,295	83,330	(91,967)	111,907	489,565
Designated funds - Fixed asset fund	529,031	-	(26,754)	-	502,277
	<u>915,326</u>	<u>83,330</u>	<u>(118,721)</u>	<u>111,907</u>	<u>991,842</u>

**19 Unrestricted funds**

The following represent unrestricted reserves.

The fixed asset fund has been set up to assist in identifying those funds that are not free funds and it represents the net book value of tangible fixed assets that have been funded by unrestricted income.

**20 Analysis of net assets between funds**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
	£	£	£
Fund balances at 31 March 2023 are represented by:			
Tangible assets	502,278	2,327	504,605
Current assets/(liabilities)	489,565	117,816	607,381
	<u>991,843</u>	<u>120,143</u>	<u>1,111,986</u>

**21 Related party transactions**

**Remuneration of key management personnel**

The remuneration of key management personnel is as follows.

	<b>2023</b>	<b>2022</b>
	£	£
Aggregate compensation	<u>237,067</u>	<u>238,215</u>

**NORTHERN IRELAND RAPE CRISIS ASSOCIATION**  
**TRADING AS: NEXUS**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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<b>22 Cash generated from operations</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Surplus/(deficit) for the year	28,434	(13,653)
Adjustments for:		
Investment income recognised in statement of financial activities	(30)	(282)
(Gain)/loss on disposal of tangible fixed assets	-	8,633
Depreciation and impairment of tangible fixed assets	27,401	27,368
Movements in working capital:		
(Increase)/decrease in debtors	(61,558)	29,987
(Decrease) in creditors	(61,773)	(152,923)
<b>Cash absorbed by operations</b>	<u>(67,526)</u>	<u>(100,870)</u>

**Northern Ireland Rape Crisis Association**

Northern Ireland - Charity number 102558

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# Annual report

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# **NORTHERN IRELAND RAPE CRISIS ASSOCIATION**

## **TRADING AS: NEXUS**

### **DIRECTORS' REPORT (INCLUDING DIRECTORS' REPORT)**

#### **FOR THE YEAR ENDED 31 MARCH 2023**

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The directors present their annual report and financial statements for the year ended 31 March 2023.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Articles of Association, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016).

#### **Objectives and activities**

The charity's objects are to preserve and protect mental and physical health and relieve the distress of people who have suffered from sexual abuse and sexual violence, including sexual assault and rape, within Northern Ireland and elsewhere, and advance public education about all matters related to sexual abuse and sexual violence and its consequences; and in particular:

- a. to provide information and support, counselling and therapeutic interventions to victims, survivors and those affected by sexual abuse, sexual violence and associated traumas;
- b. to raise awareness of sexual abuse and sexual violence and its consequences amongst professionals and the general public and provide awareness, educational and professional training programmes for all ages;
- c. to raise awareness of sexual abuse and sexual violence and its consequences amongst professionals and the general public and provide awareness and educational programmes, including programmes which aim at protecting young and vulnerable people and training for professionals working with adult survivors of sexual abuse; and
- d. to advance any other exclusively charitable purpose as the directors may, from time to time, decide in accordance with the law of charity.

The directors have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### **Achievements and Performance**

Nexus has 3 core areas of service delivery to directly support people impacted by sexual abuse these are specialist 1-1 counselling, psycho-education and training and the Domestic and Sexual Abuse Helpline. In 2022/23 the organisation delivered 18,307 individual counselling sessions. The organisation has in place management systems to monitor and analyse data to ensure an effective service is provided and maintained. Approximately 97% of Counselling Clients reported a Positive Reliable Change (up from 93% in 21/22). The adult counselling service continues to be funded through Department of Health while children's counselling is supported by a number of grant-making trusts. The organisation's early intervention and prevention team delivered 4,191 psychoeducation workshops to young people and training 921 professionals in recognising the signs of child sexual abuse and exploitation. While, the Domestic and Sexual Abuse Helpline supported 5,036 victims and survivors of domestic abuse (an increase of 11% from 2021/22). The service responded to 24,079 calls (a 15% increase on 2021/22) and 38,791 on-line interactions (an 83% increase on 2021/22).

#### **Financial review**

The net surplus for the year amounted to £28,434 (2022: £13,653 deficit). This has been transferred to reserves. The accumulated reserves at 31 March 2023 were £120,144 (2022: £168,226) for restricted funds and £991,842 (2022: £915,326) for unrestricted funds. £502,277 (2022: £529,031) of the unrestricted reserves are held in a designated fund as these are not free funds, they represent the value of the tangible fixed assets that have been funded out of unrestricted income. The general reserve at the 31 March 2023 is £489,565 (2022: £386,295).

The directors have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

**NORTHERN IRELAND RAPE CRISIS ASSOCIATION  
TRADING AS: NEXUS  
DIRECTORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2023**

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The tender with HSCB has been extended to 31 March 2024 and a tender for the provision of the Domestic and Sexual Abuse Helpline has been extended to 31 March 2027, funded by Department of Health, Department of Justice and the Department for Communities. The Nexus Board and management team continue to focus on increasing the variety of funding sources accessed by the organisation and its long term sustainability. To that end, review and investment continues to be made in the organisational structure to ensure sustainability of the organisation.

We are continuously improving management of our appointments and reporting with the on-going aim of improving and making the services more efficient and flexible to adapt to the changing funding environment.

**Structure, governance and management**

The charity is registered with the Charity Commission for Northern Ireland as Northern Ireland Rape Crisis Association (reg. no. 102558) and is recognised by HMRC as a charity (XN46002). The charity trades as Nexus. The charity is incorporated as a company limited by guarantee with members guaranteeing to pay a sum not exceeding £1 to the company in the event of a winding up. The registered office and principal business address is situated at 59 Malone Road, Belfast, BT9 6SA.

The Trustees consider the governing document of the association to be the Memorandum and Article of Association.

The directors who served during the year and up to the date of signature of the financial statements were:

Z McKee	(Resigned 19 September 2022)
K Greene (Chair)	(Resigned 14 December 2022)
C Cooney (Chair)	
Dr P Irving	(Resigned 1 August 2023)
P Nelson	(Resigned 19 September 2022)
S Henderson (Vice Chair and Treasurer)	
L Graham	(Resigned 19 September 2022)
O Macshane	
M Canning	(Appointed 23 August 2022 and resigned 7 September 2023)
R Elliot	(Appointed 23 August 2022)
H Henry	
K McCamley	(Appointed 23 August 2022)
E McGinn	(Appointed 23 August 2022)
S Sweeney	(Appointed 23 August 2022 and resigned 7 September 2023)
J Hughes	(Resigned 19 September 2022)
R Johnston	(Appointed 7 September 2023)
G Orr	(Appointed 7 September 2023)

The Board consists of a maximum of 15 trustees/directors who are re-elected annually at the Annual General Meeting. The company shall actively promote a board of Directors which includes a range of skill, experience and knowledge in keeping with the pursuance of its Objects and to this end it is entitled to advertise and interview eligible candidates to be potential directors of the board. The Directors shall have the power at any time to appoint any person, who need not be a member of the company.

**Asset cover for funds**

The net current assets represent the reserves of the company and are held for the purpose of providing working capital. Included within net assets are buildings with a net book value of £469,726 (2022: £479,712). Our aim is to hold 4-6 months of total costs in general reserves to ensure the financial stability and continued provision of the company's main activities. The Board can designate reserves for specific purposes such as fulfilling long-term capital investment, modernisation and development of the company in line with the organisations strategic and business plans. Restricted reserves will used as specified in the funders contract.

**NORTHERN IRELAND RAPE CRISIS ASSOCIATION  
TRADING AS: NEXUS  
DIRECTORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2023**

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**Auditor**

In accordance with the company's articles, a resolution proposing that Harbinson Mulholland be reappointed as auditor of the company will be put at a General Meeting.

**Taxation**

Under Section 485 and 486 of Corporation Taxes Act 2010, The Northern Ireland Rape Crisis Association is entitled to charity tax exemption.

**Disclosure of information to auditor**

Each of the directors has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The directors' report was approved by the Board of Directors.



C Cooney (Chair)

Date: 12/12/23

**NORTHERN IRELAND RAPE CRISIS ASSOCIATION**  
**TRADING AS: NEXUS**  
**STATEMENT OF DIRECTORS' RESPONSIBILITIES**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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The directors, who also act as trustees for the charitable activities of Northern Ireland Rape Crisis Association, are responsible for preparing the Directors' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the directors 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 directors 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 have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The directors are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Companies Act 2006. 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.



C Cooney (Chair)

Date: 12/12/23

**Northern Ireland Rape Crisis Association**

Northern Ireland - Charity number 102558

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# Annual return

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# **NORTHERN IRELAND RAPE CRISIS ASSOCIATION**

## **TRADING AS: NEXUS**

### **INDEPENDENT AUDITOR'S REPORT**

#### **TO THE DIRECTORS OF NORTHERN IRELAND RAPE CRISIS ASSOCIATION**

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#### **Opinion**

We have audited the financial statements of Northern Ireland Rape Crisis Association (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities, the statement of financial position, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 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 Companies Act 2006.

#### **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 *Auditor's 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 directors' 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 directors with respect to going concern are described in the relevant sections of this report.

#### **Other information**

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The directors are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. 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 course of 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.

#### **Matters on which we are required to report by exception**

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

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

**NORTHERN IRELAND RAPE CRISIS ASSOCIATION  
TRADING AS: NEXUS  
INDEPENDENT AUDITOR'S REPORT (CONTINUED)  
TO THE DIRECTORS OF NORTHERN IRELAND RAPE CRISIS ASSOCIATION**

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**Responsibilities of directors**

As explained more fully in the statement of directors' responsibilities, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors 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 directors 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 directors either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditors under section 65 of the Charities Act (Northern Ireland) 2008 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 an auditor's report 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.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with trustees and/or senior management, and from our commercial knowledge and experience of the sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including Companies Act 2006, taxation legislation, data protection, anti-bribery, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in Note 2 were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

**NORTHERN IRELAND RAPE CRISIS ASSOCIATION  
TRADING AS: NEXUS  
INDEPENDENT AUDITOR'S REPORT (CONTINUED)  
TO THE DIRECTORS OF NORTHERN IRELAND RAPE CRISIS ASSOCIATION**

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In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

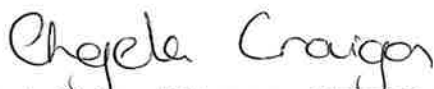
- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance; and
- enquiring of management as to actual and potential litigation and claims.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

This report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's 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 company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.



**Angela Craigan FCA (Senior Statutory Auditor)  
for and on behalf of Harbinson Mulholland  
Chartered Accountants  
Statutory Auditor**

Centrepoint  
24 Ormeau Avenue  
Belfast  
Co. Antrim  
Northern Ireland  
BT2 8HS

12/12/23

Harbinson Mulholland is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.