



RoSA (Rape or Sexual Abuse Support Services)
REPORT AND ACCOUNTS FOR THE YEAR ENDED
31 MARCH 2023

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Registered Charity No. 1032141

RoSA (Rape or Sexual Abuse Support Services)
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RoSA (Rape or Sexual Abuse Support Services)
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LEGAL AND ADMINISTRATIVE DETAILS

Charity name:

RoSA (Rape or Sexual Abuse Support Services)

Registered address:

P.O. Box 151

Rugby

CV21 3WR

Contact details:

Office: 01788 551150

Helpline: 01788 551151

Email: support@rosasupport.org

Website: www.rosasupport.org

Bankers:

Lloyds Bank plc

14 Church Street

Rugby

CV21 3PL

Accountant and Independent Examiner:

Simon Ellingham FCA

Fawcetts LLP Chartered Accountants

Windover House

St. Ann Street

Salisbury

SP1 2DR

Trustees:

Susan Crosson (Chair)

Maureen Roberts

Jill Finney

Rosamond Murphy

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STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

RoSA is governed by a constitution adopted on 22nd September 1993, and amended on 8th September 2012.

Recruitment and appointment of trustees

All trustees give their time voluntarily and receive no benefits from the charity. RoSA aims to recruit trustees who have experience of working with vulnerable adults, children and young people of different age groups, who have experience of the voluntary sector and have the relevant management, financial and marketing skills to offer. New trustees are appointed through an interview process and agreement from the Board of Trustees and receive an induction pack containing significant documents of the organisation and the legal responsibilities of the role.

Organisational Structure

The trustees meet quarterly and management committee every 6 weeks. Trustees delegate the day-to-day operational management of RoSA to the CEO who also supervises staff ensuring they and the volunteers continue to develop their skills and promote best practice to meet the complex needs of the survivors of sexual abuse.

Risk Management

The trustees and executive management of the charity believe that sound risk management is integral to both good management and good governance practice. A risk policy has been created to identify potential risks and to put systems into place in order to mitigate those risks. Risk management forms an integral part of the charity's decision making and is incorporated within strategic and operational planning.

Risk management is conducted on all activities and projects to ensure they are in line with the charity's objectives and mission, and any risks or opportunities arising are identified, analysed and reported at an appropriate level.

The charity regularly reviews and monitors the effectiveness of its risk management framework and provides updates as considered appropriate.

Key Risks

Maintaining Financial Sustainability: The charity recognises that the competitive nature of the charity sector and current economic fluctuations is making it difficult to secure consistent and reliable funding sources. Strategies to address this include the appointment of a Business Development Manager, who will lead on fundraising and bid-writing; A review of our Fundraising Strategy to explore funding diversification.

Political Changes: The charity recognises that the upcoming financial year will bring with it a general election and therefore possible changes in government policies and funding allocation. We will continue to maintain our strong relationships with local and county wide political positions. Our membership of the TST (The Survivors Trust), means that we can continue to support lobbying and advocacy for the sector.

Charitable aims and objectives

RoSA is a charitable organisation established to support people, regardless of gender, race, religion, culture, sexuality, age or disability, who have been affected by rape, sexual abuse and child sexual exploitation at any time in their lives.

The principle objective of RoSA is to relieve the mental and physical distress of people who have suffered the trauma of sexual abuse.

RoSA believes that rape, sexual abuse and child sexual exploitation is preventable and challenges society to acknowledge both its reality and society's collective responsibility for the prevention of sexual violence.

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Activities undertaken for the public benefit

The Trustees have had due regard to guidance published by the Charities Commission on Public Benefit. None of the Trustees has, or is involved with, any contracts or remuneration for any services provided to or from RoSA.

The comprehensive range of services provided by RoSA are offered to adults, young people and children of any age or gender and aims to promote empowerment, resilience, self-awareness, confidence, and self-esteem.

RoSA's charitable activities are free to all service users, delivered throughout Warwickshire and the surrounding areas and include:

- One to one counselling
- Online and telephone counselling & support service
- Independent Sexual Violence Adviser service (ISVA) providing victim-focused support, for children and adults, in and out of the criminal justice system
- Pre-trial therapy for those needing psychological support whilst going through the criminal justice process
- Comprehensive young people's service
- Schools/College/University Counselling Service
- Early Intervention & Education Initiatives
- Therapeutic and Community Support Groups
- Outreach Community Based Projects addressing isolation, physical, emotional and psychological wellbeing
- Trauma Informed Guidance Courses, Training and Workshops
- Support for family members, partners, carers and witnesses
- Online Support Service
- Confidential Helpline Support
- Website and Resources
- Volunteer Training Programme
- Support, Training and Clinical Supervision for organisations and professionals

MESSAGE FROM THE CHAIR

RoSA is a leading charity established over 30 years ago providing free, comprehensive person-centred service provision throughout Warwickshire and surrounding areas. Our support is also offered to family members, partners and carers and they receive support that allows them the utmost dignity and respect by our specialist teams. As Chair of the Board, I have worked closely, but only in a small way, with colleagues and the CEO to support the positive outcomes for our survivors and victims.

Over the years, RoSA has developed and leveraged a partnership philosophy working with carefully selected partners. This enables and enhances our service-users experience, working with volunteers resident in Warwickshire ensuring consistent service quality, in what is a highly diverse county in terms of its specific needs. We have developed robust, effective referral pathways and protocols with a broad range of service providers to address the complexity of victims' needs and provide appropriate choice and support solutions.

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RoSA's trained and experienced team of practitioners, ISVAs (Independent Sexual Violence Advisors), counsellors and psychotherapists have undergone specialist training to meet the needs of survivors; all have enhanced Disclosure and Barring Service Checks. RoSA ensures that counsellors adhere to professional boundaries, assessment and allocation processes, risk assessments and safeguarding checks whilst managing client caseloads.

Our team grapples with substantial challenges as we confront persistent delays within the criminal justice system. These delays lead to heightened caseloads and a greater need for adequate support, preventing survivors and victims from making positive strides forward. The prolonged wait for mental health assistance significantly affects all individuals affected, with a particularly pronounced impact on young people and children who face considerable difficulties in pursuing their education.

There has been a significant increase in the need for the services RoSA provides. There has been a more than doubling of number of survivors and victims' supported over the last five years; increasing number of counsellors leading to reduced waiting lists for some groups, significant improvement in the wellbeing of survivors and victims as evidenced by the end of service user feedback, ensuring RoSA's vision and mission are shared with the general public in Warwickshire achieved via engagement events, working with agencies to enable front line staff to support survivors, all resulting in the highly positive impact consistently experienced by survivors and victims.

We are deeply appreciative of the continued support we receive from our funders.

Survival and success for a small charity like RoSA hinges on sustained, long-term funding that provides stability and allows us to navigate the challenges inherent in our mission. Without the consistent support of dedicated sponsors and the crucial contributions from various short-term, ad-hoc funding sources, RoSA would find it incredibly challenging to not only survive but also to thrive in achieving our vision for excellence in service delivery which is dedicated to the diversity of local needs.

I wish staff, volunteers, survivors and victims the best for the future.

ACHIEVEMENTS AND PERFORMANCE

Overview

Our innovative service model, developed during the challenges of the Covid period, caters to the rising need for our sought-after support services, as reflected in the positive results we have achieved. Crucially, this approach has enhanced the availability of our specialised cope-recover-thrive support framework, allowing us to support individuals of all ages and genders who have experienced sexual violence.

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Our service's impact is clearly demonstrated by the support provided to 4,546 individuals this year, with 80% being female and 20% male. Within this group, 25% comprised children. We provided support through diverse channels such as telephone, online platforms, email, text messaging, and in-person interactions. The distribution among males, females, and children remains consistent with the previous year. Our commitment to inclusivity is reflected in the dedicated team members assigned to each demographic group, ensuring that we reach and serve all segments of the community in need of our assistance.

Additionally:

Through a range of workshops, welfare programs, and well-being events held throughout the year, we have successfully reached out to and supported 1000 young people. As part of our commitment to fostering the well-being of young individuals, we have integrated comprehensive support mechanisms into our outreach initiatives.

- Our primary focus is on empowering and assisting young people in navigating the complexities of self-care, promoting mental health awareness, and fostering an understanding of the impact of abuse.

Our efforts extend beyond these organised events to engage with a wider audience, including participation in Fresher Fairs hosted in colleges and universities.

- These interactions provide crucial opportunities to offer assistance and share valuable information about accessing support services.
- We are dedicated to creating a safe space for young individuals, both online and in their communities, by emphasising the importance of digital safety and community well-being.

If any young person requires support, we actively encourage them to reach out through the channels we provide, ensuring that help is accessible and readily available when needed.

Furthermore, our impact extended to 1800 individuals across Warwickshire, encompassing parents, families, and professionals. This outreach was achieved through weekly participation in community venues, informative talks, group support initiatives, and sessions dedicated to raising awareness. Emphasising the importance of promoting awareness regarding services for victims and survivors, our ongoing efforts align with the crucial goal of early intervention and prevention of sexual violence and abuse.

In addition, our Impact of Trauma Courses drew attendance from 294 people, contributing to their healing and recovery journey.

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Partnership Working and Connectivity

From its inception, RoSA has fostered and embraced a partnership-oriented approach. Our commitment involves cultivating enduring connections with a diverse range of organisations and individuals, all geared towards optimising the efficiency and impact of our service delivery. Key highlights for the current year encompass:

- Collaborating with partners throughout Warwickshire to empower and enrich the overall service-user experience.
- Collaborating closely with dedicated Warwickshire-based volunteers, we aim to maintain a steadfast commitment to delivering consistent service quality while recognising the unique and diverse needs within the county. Our organisation takes pride in a rich history of partnering with volunteers, who generously contribute numerous hours of their time. These passionate individuals play a crucial role in supporting our mission of supporting victims and survivors, ensuring the delivery of high-quality services.
- Establishing resilient and effective referral pathways and protocols with a wide spectrum of service providers across Warwickshire. This strategic initiative aims to tackle the intricacies of victims' needs and offer a comprehensive array of choice and support solutions.

Targeted Support

RoSA delivers a comprehensive range of holistic tailored support services, various modalities of trauma counselling, art and drama therapy, School & college counselling service, ISVA/ChISVA advocacy, pre-trial therapy, early intervention initiatives, trauma-informed guidance courses, support groups, resource packs, a helpline, training and workshops, all delivered through a blended approach of face to face, online, telephone, text, and email interactions.

Our goal is to ensure that we offer support to every vulnerable group that may require our help. We take pride in our commitment to inclusivity, accessibility, and transparency for both new and existing clients. Tailoring support services for victims of rape, violence, or various forms of sexual abuse is not a one-size-fits-all endeavour. RoSA has consistently acknowledged and tackled this challenge. Here are some of our significant achievements marking our progress in the present year:

- Expanding upon the groundwork laid in previous years, our ISVA (Independent Sexual Violence Advisor) team has taken a proactive stance in providing care and support for individuals with protected characteristics. By strategically establishing a presence in community buildings on a weekly basis, we have cultivated a direct and accessible channel for support. In tandem with this, we have worked closely with our client focus groups to develop tailored resources, fostering collaboration and ensuring that our initiatives are precisely attuned to the diverse needs of those we serve. Moreover, our commitment extends to delivering impactful awareness-raising sessions throughout the county, amplifying our efforts to create a more informed and inclusive community.
- Our contracted provision of Crisis Counselling and ISVA/ChISVA continued providing support for adults, young people and children accessing the Blue Sky Centre, Warwickshire's local SARC (Sexual Assault Referral Centre).
- We take great pride in our Trauma Impact Courses, available to all those utilising our services. These courses aim to empower survivors by affirming that what happened to them is not their fault and that their current experiences are a response to trauma.

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- Our primary objective is to attentively listen to the voices of survivors. The insights gathered from our client-focused groups serve as a compass, guiding our practices and ensuring alignment with the needs of survivors seeking our services. Notably, these focus groups have experienced substantial growth in numbers over the past few years. In the current year, their contributions have played a pivotal role in the creation of a client newsletter, the development of informative leaflets tailored for individuals with protected characteristics, shaping our volunteer training program, and influencing our approach to social media and website content.
- We have expanded our team dedicated to children and young people from 4 to 7, effectively diminishing waiting times for support.
- Acknowledging the crucial role of early intervention in preventing abuse, we continued to run our two initiatives focused on intervening at an early stage supporting over 300 children and young people: (i) S.P.A.C.E. (supporting Parents and children's emotions) for 5 to 10-year-olds; (ii) VISIBLE (young people should be seen and not heard) for 11 to 18 year olds.
- We have a trained team of 38 volunteers, each contributing to our mission in diverse ways.
- We incorporated well-being groups into our service provision, tailored to the preferences of survivors seeking an alternative to traditional counselling.
- We supported 34 individuals with their Criminal Injuries Compensation Authority applications (CICA), and this year, 22 of them have been granted awards, amounting to £255,600. This assistance has played a crucial role in aiding them as they move forward into the next phase of their lives following the conclusion of court proceedings.

Annual Outcomes

At the heart of our person-centred philosophy sits the collaborative production of our services and service delivery. We prioritise active engagement with children, young people, and adults to innovate and enhance the services tailored to their needs. Utilising tools such as focus groups, survey metrics via platforms like Survey Monkey, comprehensive end-of-service evaluation support packs, and our outcomes monitoring star, we've refined and successfully employed these methodologies throughout this demanding reporting period.

RoSA systematically evaluates its performance across various critical indicators, encompassing organisational effectiveness and operational efficiency. However, our primary emphasis revolves around our achievements in delivering services, specifically considering the experiences of service users, psychological well-being, and overall health.

Key client outcomes this year, as reflected in completed Monitoring Star Evaluations, encompass:

- 100% Reduction in anxiety, depression and stress
- 99% Improved mental health
- 98% Increased self-esteem and confidence
- 97% Ability to cope
- 97% Ability to make decisions
- 98% More control of their lives
- 97% Understanding of personal danger
- 97% Confidence to access further support
- 99% Know their rights
- 97% Able to make friends
- 100% Feel supported
- 97% Reduction in self-harming behaviours

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Acknowledgements

We are deeply appreciative of the continued support we receive from our funders, without their unwavering commitment, our charitable activities would not be possible. Our heartfelt thanks extend to:

- Ministry of Justice
- Warwickshire Police and Crime Commissioner
- Warwickshire County Council
- Lloyds Bank Foundation
- Children in Need
- NHS England Innovation Fund

We express our gratitude to all survivors participating in our focus groups, whose invaluable contributions have played a pivotal role in shaping and enhancing our services. Our focus groups have collectively guided the evolution of our communication strategies. This includes effective outreach methods through social media, wellbeing support groups, awareness campaigns, and the development of trauma-informed courses.

The diverse insights shared by survivors have not only influenced our communication approaches but have also fostered peer support within our community, a powerful effective avenue toward achieving our objectives. Acknowledging the wisdom and experiences generously shared, survivors have been instrumental in refining our services amid yet another challenging year. We extend our sincere appreciation for your unwavering support in our mission to enhance services for future survivors who may seek our assistance.

We express sincere thanks to the numerous individuals within our local communities, including our clients, the High Sheriff of Warwickshire, the Mayor of Stratford-upon-Avon and friends of RoSA who played a crucial role in raising funds through diverse fundraising activities. We are deeply appreciative of the generous support extended to us, which enables us to continue our mission.

A special note of appreciation is reserved for our dedicated volunteers. Their tireless efforts in carrying out daily tasks across all our activities have significantly contributed to our collective success throughout this demanding year. Your commitment has not gone unnoticed, and we extend our heartfelt thanks for your indispensable contributions.

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FINANCIAL REVIEW

The income for the year was £807,150 and the expenditure was £711,736 both down by 6% from the previous year.

Reserves Policy

It is the intention of the Trustees that the freely available reserves of the charity should be accumulated up to a level sufficient to ensure the continuance of its activities, should there be an unexpected short-term, adverse fluctuation in income.

Reserves are held to cover potential redundancy, sickness and maternity costs. They are also held to cover running costs should there be a gap in funding or if the organisation is unsustainable whilst it winds down. The policy and the level of reserves will be reviewed annually in accordance with a risk assessment. Due to the pandemic and the unpredictable effects it has on funding streams the Trustees have decided to hold a reserve between 6 -10 months of operations. At the end of the year there were free reserves of £511,667 which approximates to 8.6 months of expenditure.

Responsibilities of the Trustees

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

The law applicable to charities in [England & Wales/Northern Ireland] requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at

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

Susan Crosson
Chair of Trustees
Date:

RoSA (Rape or Sexual Abuse Support Services)
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2023 which are set out on pages 11 to 20.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am member of ICAEW, which is one of the listed bodies.

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

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

Simon Ellingham FCA

Fawcetts LLP

Chartered Accountants

Windover House, St Ann Street, Salisbury, SP1 2DR

Date:

RoSA (Rape or Sexual Abuse Support Services)
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023

	Note	Unrestricted £	Restricted £	2023 £	2022 £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	2	2,383	-	2,383	32,275
Charitable activities	2	139,456	663,458	802,914	829,838
Investment income	2	1,853	-	1,853	80
TOTAL INCOME AND ENDOWMENTS		143,692	663,458	807,150	862,193
EXPENDITURE ON:					
Charitable activities	4	48,278	663,458	711,736	764,428
TOTAL EXPENDITURE		48,278	663,458	711,736	764,428
Net Income		95,414	-	95,414	97,765
Gross transfers between funds		-	-	-	-
Net movement in funds		95,414	-	95,414	97,765
Reconciliation of funds:					
Total funds at 1 April 2022		418,667	-	418,667	320,902
Total funds at 31 March 2023		514,081	-	514,081	418,667

There were no recognised gains and losses other than those shown in the above Statement of Financial Activities.

All incoming resources and resources expended derive from continuing activities.

BALANCE SHEET
AS AT 31 MARCH 2023

		2023	2022
	Note	£	£
Fixed assets			
Tangible fixed assets	7	2,414	2,674
Current assets			
Debtors	8	2,115	1,859
Cash at bank and in hand		606,605	453,250
		608,720	455,109
Creditors: amounts due within one year	9	(97,053)	(39,116)
Net current assets		511,667	415,993
Total assets less current liabilities		514,081	418,667
The Funds of the Charity			
Restricted funds	10	-	-
Unrestricted funds:	10		
Designated		-	-
Unrestricted		514,081	418,667
Total funds		514,081	418,667

The Trustees acknowledge their responsibilities for:

- (a) ensuring that the charity keeps proper accounting records; and
- (b) preparing accounts which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of its profit or loss for the financial year.

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015).

Approved by the Committee on: _____ and signed on its behalf by: _____

Susan Crosson
Chair

RoSA (Rape or Sexual Abuse Support Services)
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 £	2022 £
Net cash flow from operating activities	(a)	154,912	26,102
Cash flows from investing activities			
Payments to acquire tangible fixed assets		(1,557)	(1,730)
Net cash flow from investing activities		(1,557)	(1,730)
Net increase in cash and cash equivalents		153,355	24,372
Cash and cash equivalents at 1 April 2022		453,250	428,878
Cash and cash equivalents at 31 March 2023	(b)	<u>606,605</u>	<u>453,250</u>

a) Reconciliation of net income to net cash flow from operating activities

	2023 £	2022 £
Net income for the year as per the Statement of Financial Activities	95,414	97,765
Depreciation of tangible fixed assets	1,817	1,853
Increase in debtors	(256)	(855)
Increase in creditors	57,937	(72,661)
Net cash flow from operating activities	<u>154,912</u>	<u>26,102</u>

b) Cash and cash equivalents consists of:

Cash at bank and in hand	606,605	453,250
Cash and cash equivalents at 31 March 2023	<u>606,605</u>	<u>453,250</u>

The charity has no borrowings or obligations under finance leases therefore a reconciliation of net debt has not been provided.

RoSA (Rape or Sexual Abuse Support Services)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

1. Accounting policies

Basis of accounting

The charity constitutes a public benefit entity as defined by FRS102. The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015).

Having reviewed the funding facilities available to the charity together with the expected on-going demand for services and the charity's future projected cash flow, the Trustees have a reasonable expectation that the charity has adequate resources to continue its activities for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the financial statements. The Coronavirus outbreak has so far not had a material impact on this assessment and, based on their current knowledge, they do not expect it to do so going forward.

Taxation

No Corporation Tax is provided as RoSA (Rape or Sexual Abuse Support Services), being a charity, is Exempt. Because of its current activities RoSA (Rape or Sexual Abuse Support Services) is not registered for VAT and therefore cannot recover VAT on its expenses.

Fund Accounting

Restricted Funds - Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets this criteria is charged to the fund together with a fair allocation of management costs.

Unrestricted funds - Unrestricted funds are available for use at the discretion of the Board in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the Board for particular purposes.

Incoming Resources

Incoming resources from grants are included in incoming resources in the year in which they are receivable. Where income is received in advance of performance, its recognition is deferred and included in creditors. Investment income and other income are included when receivable.

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1. Accounting policies (continued)

Resources Expended (continued)

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of Value Added Tax. Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Expenditure which is directly attributable to specific activities has been included in these cost categories. Where costs are attributable to more than one activity they have been apportioned across the cost categories on a basis consistent with the use of these resources.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

Fixed assets

Tangible fixed assets are stated at cost. Depreciation is calculated at appropriate annual rates estimated to write off the costs of fixed assets less their estimated residual value over their useful lives as follows:

Furniture and fittings - 25 % on a straight line basis

Operating lease commitments

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to the SoFA on a straight-line basis over the period of the lease. Any incentives related to the lease have been spread over the lease term.

Hire purchase and lease commitments

Rentals paid under operating leases are charged on a time basis over the lease term.

Pension commitments

The Charity operates a defined contribution pension scheme in respect of certain employees. The assets of the scheme are administered by Trustees in a fund independent from those of the Charity. Contributions are charged in the Statement of Financial Activities as they fall due and amounted to £26,018 in the year (2022 - £22,327). At the balance sheet date there were outstanding contributions of £3,293 (2022 - £2,809).

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

No significant judgements have had to be made in preparing these financial statements.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

2. Analysis of income	Unrestricted Income £	Restricted Income £	2023 £	2022 £
Donation and legacies				
Gifts & donations	2,383	-	2,383	32,275
	<u>2,383</u>	<u>-</u>	<u>2,383</u>	<u>32,275</u>
Charitable activities				
Statutory grants - Ministry of Justice	-	238,058	238,058	201,600
Contract income	46,250	180,240	226,490	226,490
Non statutory grants	93,206	245,160	338,366	401,748
	<u>139,456</u>	<u>663,458</u>	<u>802,914</u>	<u>829,838</u>
Investment income				
Bank interest	<u>1,853</u>	<u>-</u>	<u>1,853</u>	<u>80</u>
3. STAFF COSTS			2023 £	2022 £
Wages and salaries			450,802	400,776
Social security costs			38,086	31,729
Pension costs			26,018	22,327
			<u>514,906</u>	<u>454,832</u>

No employee earned £60,000 p.a. or more (2022: none)

No remuneration was paid to trustees in the year, nor were any expenses reimbursed to them (2022: none).

The average number of employees during the year was 18 (2022: 18)

RoSA (Rape or Sexual Abuse Support Services)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

4. Analysis of total resources expended

	2023	2022
	£	£
Charitable expenditure		
Staff costs	514,906	454,832
Volunteers, supervision, travel & training	19,487	29,747
Sessional fees	100,519	199,924
Rent, rates & utilities	24,095	18,630
Repairs and maintenance	3,409	7,102
Telephone & IT costs	9,815	15,652
Insurance	3,185	2,222
Professional fees	6,314	4,781
Printing, postage & stationery	6,288	7,295
Room hire & relocation expenses	21,390	21,951
Depreciation	1,817	1,853
Miscellaneous expenditure	511	439
	<u>711,736</u>	<u>764,428</u>

5. Related party transactions

There were no related party transactions.

6. Independent examination fee

During the period the cost of the independent examination was £1,200 (2022 - £1,200).

RoSA (Rape or Sexual Abuse Support Services)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

7.	Fixed assets	Furniture and fittings	Total	
		£	£	
	Cost			
	At 1 April 2022	42,774	42,774	
	Additions	1,557	1,557	
	Disposals	-	-	
	At 31 March 2023	44,331	44,331	
	Depreciation			
	At 1 April 2022	40,100	40,100	
	Charge for year	1,817	1,817	
	Disposals	-	-	
	At 31 March 2023	41,917	41,917	
	Net book value			
	At 31 March 2023	2,414	2,414	
	At 31 March 2022	2,674	2,674	
8.	Debtors	2023	2022	
		£	£	
	Prepayments and accrued income	2,115	1,859	
		2,115	1,859	
9.	Liabilities: Amounts falling due within one year	2023	2022	
		£	£	
	Trade creditors	36,487	7,907	
	Other creditors	3,293	2,809	
	Taxation and social security	11,136	-	
	Accruals	2,550	1,150	
	Deferred income	43,587	27,250	
		97,053	39,116	
10.	Analysis of net assets between funds			
		Fixed assets	Net current assets	Total
		£	£	£
	Restricted funds	-	-	-
	Unrestricted funds	2,414	511,667	514,081
		2,414	511,667	514,081

RoSA (Rape or Sexual Abuse Support Services)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

11. Movement in funds	1 April 2022	Incoming resources and transfers	Outgoing resources and transfers	31 March 2023
	£	£	£	£
Restricted funds				
Statutory grants - Ministry of Justice	-	238,058	(238,058)	-
Contract income	-	226,490	(226,490)	-
Non statutory grants	-	338,366	(338,366)	-
Total restricted funds	-	802,914	(802,914)	-
Unrestricted funds				
General fund	418,667	4,236	91,178	514,081
Total unrestricted funds	418,667	4,236	91,178	514,081
Total funds	418,667	807,150	(711,736)	514,081
Movement in funds - prior year	1 April 2021	Incoming resources and transfers	Outgoing resources and transfers	31 March 2022
	£	£	£	£
Restricted funds				
Statutory grants - Ministry of Justice	-	201,600	(201,600)	-
Contract income	-	180,240	(180,240)	-
Non statutory grants	-	330,852	(330,852)	-
Total restricted funds	-	712,692	(712,692)	-
Unrestricted funds				
General fund	320,902	149,501	(51,736)	418,667
Total unrestricted funds	320,902	149,501	(51,736)	418,667
Total funds	320,902	862,193	(764,428)	418,667

RoSA (Rape or Sexual Abuse Support Services)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

12. Operating lease commitments

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

	2023	2022
	£	£
Within one year	15,000	15,000
Between one and five years	46,250	60,000
In more than five years	-	1,250
	<u>61,250</u>	<u>76,250</u>

13. Description of funds

The Ministry of Justice Rape and Sexual Abuse Fund is for supporting survivors of rape and sexual abuse.

Contract income are from Warwickshire Police & Crime Commissioner Fund and Warwickshire County Council.

The Warwickshire PCC is for Warwickshire commissioned support service for the victims of sexual abuse and violence (SAV).

The Warwickshire County Council grant is a contribution towards ISVA service.

Non statutory grants include money received from the following;

Warwickshire PCC is for sexual abuse/violence and ISVA support service.

Lloyds Bank Foundation as contribution towards core funding.

BBC Children in Need funding is a contribution towards Pre Trial therapy service for young people.

NHS England Innovation Fund for support group project.

14. After the accounts year end, the charity converted to a CIO, this has no effect on the balance sheet.