



**RoSA (Rape or Sexual Abuse Support Services)**

**ACCOUNTS FOR THE YEAR ENDED**

**31 MARCH 2024**

✉ PO Box 151, Rugby, CV21 3WR

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Registered Charity No. 1032141

**RoSA (Rape or Sexual Abuse Support Services)**  
**CONTENTS OF THE REPORT AND ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**RoSA (Rape or Sexual Abuse Support Services)**  
**LEGAL AND ADMINISTRATIVE DETAILS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**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](mailto:support@rosasupport.org)  
Website: [www.rosasupport.org](http://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:**

Harkanwal Nuttall (appointed 29 January 2024), (appointed Chair 30 June 2024)  
Maureen Roberts (appointed Chair 29 January), (resigned 30 June 2024)  
Susan Crosson (Chair), (resigned 29 January)  
Jill Finney  
Rosamond Murphy  
Jill Morrell (appointed 29 January 2024)  
Lucy Dinsdale (appointed 29 January 2024)  
Nancy Jacques (appointed 29 January 2024)

**RoSA (Rape or Sexual Abuse Support Services)**  
**TRUSTEES' ANNUAL REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**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 voluntary 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 them and 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.

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

**Charitable aims and objectives**

RoSA is a charitable organisation established to support people 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 all genders 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

**ANNUAL ACHIEVEMENTS AND PERFORMANCE**

This year, we faced significant challenges, including a 29% reduction in funding, which resulted in supporting 1,080 fewer people compared to the previous year. Despite this, we made the deliberate decision not to close our waiting list, even though it more than doubled over the past year for both children and adults awaiting counselling. Instead, we provided alternative support through welfare checks, access to resources, and trauma impact courses to assist those waiting until counselling became available. However, the prolonged wait for counselling has a profound effect on survivors of sexual violence, often worsening their mental health and extending the length of support they require to rebuild their lives.

Despite the strain of working to sustain our organisation, the impact of our service is evident in the direct support provided to 3,473 people this year with 81% being female and 19% male. Of this total, 25% were children. Support was delivered through a variety of channels, including telephone, online platforms, email, text messaging, and face-to-face interactions.

**RoSA (Rape or Sexual Abuse Support Services)**  
**TRUSTEES' ANNUAL REPORT**  
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**ANNUAL ACHIEVEMENTS AND PERFORMANCE (CONTINUED)**

Our commitment to inclusivity is demonstrated by our dedicated team, who work tirelessly to ensure every demographic group is effectively reached and supported. We remain deeply committed to serving survivors across all communities in Warwickshire. In addition, we actively collaborate with partner organisations to deliver the Warwickshire Violence Against Women and Girls (VAWG) Strategy 2023-2026, outlining a three-year, unified approach to ending VAWG in the county.

**ADDITIONALLY**

This year, as in the previous year, we provided support to 1000 children and young people through a variety of workshops, welfare programs, and well-being events held throughout the year. As part of our ongoing drive to promoting the well-being of young individuals, we have embedded comprehensive support mechanisms into our outreach initiatives, ensuring a holistic approach to their care and development.

- We prioritised empowering and supporting young people to navigate the challenges of self-care, raising mental health awareness, and understanding the effects of abuse.
- Beyond our organised events, we actively engaged with a broader audience by participating in Fresher Fairs and Health Days at colleges, universities and community venues.
- These engagements served as vital opportunities to provide support and share essential information about accessing our services.
- Our commitment extended to fostering safe spaces for young people, both online and within their communities, with a strong focus on digital safety and community well-being.
- Our work is firmly focused in early intervention and the prevention of sexual violence and 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.
- For any young person in need of support, we encouraged them to connect through our accessible channels, ensuring help is always within reach.

**FURTHERMORE**

Our ISVA team collaborated closely with community projects managed by other organisations, addressing a wide range of challenges that survivors may face. By working in partnership with these initiatives, we ensure comprehensive support is available to people from all communities. This cooperative approach is integral to our broader efforts, which reached 1,700 people across Warwickshire, including parents, families, and professionals. Through regular involvement in community venues, educational talks, support groups, and awareness sessions, we strive to enhance understanding of the services available to victims and survivors.

Over the past year, we provided support to individuals with their applications to the Criminal Injuries Compensation Authority (CICA). all received awards this year, totalling £ 235,700. Alongside this, our Independent Sexual Violence Advisor (ISVA) service continued to offer vital support to victims navigating the lengthy court process and beyond, which can diminish the victims confidence in the system, ensuring they have the resources and assistance needed to live safely and independently. This combined effort has been instrumental in helping survivors move forward into the next chapter of their lives.

**RoSA (Rape or Sexual Abuse Support Services)**  
**TRUSTEES' ANNUAL REPORT**  
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**ANNUAL ACHIEVEMENTS AND PERFORMANCE (CONTINUED)**

**FURTHERMORE CONTINUED**

We continued to strengthen and refine referral pathways and protocols, collaborating with a diverse range of service providers across Warwickshire. This proactive approach is designed to address the complex needs of victims, ensuring access to a broad spectrum of support options and empowering them with tailored solutions.

Our top priority is to actively engage with and understand the experiences of survivors. We gained valuable insights from our client-focused groups by focusing on their voices, which is essential in tailoring our services to meet the needs of those we support. These groups have expanded significantly in recent years, highlighting their growing impact. This year, their input has been pivotal in numerous areas: shaping client newsletters, creating information resources for individuals with protected characteristics, enhancing volunteer training, refining social media content, offering guidance on effectively supporting those on our waiting list, and providing feedback to improve training materials and support packs.

Throughout the year, we have successfully delivered a range of supportive services aimed at promoting healing, growth, and community connection. Our weekly community groups, Impact of Trauma courses, and therapeutic support groups provided participants with essential alternatives to traditional counselling, or served as valuable pre-counselling support. These programs were designed to help individuals process and understand their experiences, while building resilience and a sense of belonging. The consistent engagement in these groups has demonstrated the positive impact of peer-led healing and the importance of early intervention in mental health. Moving forward, we will continue to expand and refine these services to better meet the evolving needs of our community.

Working hand in hand with 35 dedicated volunteers across Warwickshire, we are dedicated to providing consistently high-quality services that address the diverse and unique needs of the county's communities. Our organisation values its strong tradition of collaboration with volunteers who selflessly dedicate countless hours to our cause. Their unwavering passion and support are vital to our mission of assisting victims and survivors and upholding the highest standards in the services we provide.

**ANNUAL OUTCOMES**

Our client-centred approach is grounded in a commitment to co-creating services and shaping how they are delivered. Central to this philosophy is the active involvement of adults, young people, and children, enabling us to design and refine services that truly address their unique needs. We employ a range of tools to achieve this, including focus groups, digital survey platforms like Survey Monkey, end-of-service evaluation support packs, and our outcomes monitoring star. These resources have been crucial in driving continuous improvement throughout this challenging reporting period.

To ensure the effectiveness and impact of our specialist support and interventions, RoSA evaluates performance using a robust framework of organisational and operational metrics. By analysing qualitative and quantitative insights, such as client feedback, STAR assessments, and data trends from our database, we measure the meaningful changes and positive outcomes achieved for victims and survivors.

**RoSA (Rape or Sexual Abuse Support Services)**  
**TRUSTEES' ANNUAL REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**ANNUAL ACHIEVEMENTS AND PERFORMANCE (CONTINUED)**

**ANNUAL OUTCOMES CONTINUED**

Despite this broad focus, our primary concern remains the impact of our services, specifically how they influence the experiences, psychological well-being, and overall health of our service users.

This year, the results from Monitoring Star Evaluations highlight significant positive outcomes for clients:

- Every individual reported a complete reduction in anxiety, depression, and stress.
- Almost all participants experienced improved mental health, increased self-esteem, and greater confidence.
- The vast majority demonstrated enhanced coping skills, decision-making abilities, and a stronger sense of control over their lives.
- Clients showed a better understanding of personal safety, greater confidence in seeking further support, and improved awareness of their rights.
- Social well-being also improved, with clients reporting the ability to make friends and feeling fully supported.
- Finally, there was a notable decrease in self-harming behaviours among those we serve.

These outcomes reflect our unwavering dedication to supporting survivors on their journey toward recovery and empowerment.

**ACKNOWLEDGEMENTS**

Thank you for your incredible support.

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

To all the community groups, organisations, and individuals who have raised funds and donated to us, thank you. Your contributions have made it possible to continue our mission and make a meaningful impact. Your efforts inspire us and ensure that we can keep moving forward, together.

We would like to give special recognition to the following groups for their outstanding support this year:

- Hillmorton Paddock Town Women's Guild
- Racing Club Warwick
- Rocheberie Schoolhouse Quilters
- Wolston WI
- WHP Charitable Trust
- Rugby Women's Circle



**RoSA (Rape or Sexual Abuse Support Services)**  
**TRUSTEES' ANNUAL REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**ANNUAL ACHIEVEMENTS AND PERFORMANCE (CONTINUED)**

**ACKNOWLEDGEMENTS CONTINUED**

We deeply appreciate the survivors who have taken part in our focus groups. Your invaluable insights, wisdom and experiences have been instrumental in refining and improving the services we provide.

We would like to extend a heartfelt thank you to Angela for her incredibly generous donation. Your kindness means so much. We also want to express our deep gratitude to all the survivors who have gone above and beyond by organising events, donating money instead of receiving gifts for their birthdays and other celebrations, and those who have contributed in support of fellow survivors. Your compassion and selflessness make a tremendous difference, and your support is truly appreciated. Thank you for standing together and helping create positive change.

We would like to express our genuine thanks to our devoted volunteers. Your unwavering dedication in handling daily responsibilities across all our initiatives has played a crucial role in our shared success this year. Your hard work has not been overlooked, and we deeply appreciate the vital impact you've made. Thank you for your invaluable support.

As we reflect on this past year, we are overwhelmed with gratitude for the generosity and dedication of our community, thank you.

**RoSA (Rape or Sexual Abuse Support Services)**  
**TRUSTEES' ANNUAL REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**FINANCIAL REVIEW**

The income for the year was £575,879 and the expenditure was £639,377 down by 29% and 10% from the previous year respectively.

**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 £447,940 which approximates to 8.4 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

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

Harkanwal Nuttall  
Chair of Trustees  
Date:

**RoSA (Rape or Sexual Abuse Support Services)**  
**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2024**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2024 which are set out on pages 10 to 19.

**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 2024**

	Note	Unrestricted £	Restricted £	2024 £	2023 £
<b>INCOME AND ENDOWMENTS FROM:</b>					
Donations and legacies	2	7,051	-	7,051	2,383
Charitable activities	2	94,896	467,311	562,207	802,914
Investment income	2	6,621	-	6,621	1,853
<b>TOTAL INCOME AND ENDOWMENTS</b>		<b>108,568</b>	<b>467,311</b>	<b>575,879</b>	<b>807,150</b>
<b>EXPENDITURE ON:</b>					
Charitable activities	4	172,066	467,311	639,377	711,736
<b>TOTAL EXPENDITURE</b>		<b>172,066</b>	<b>467,311</b>	<b>639,377</b>	<b>711,736</b>
<b>Net Income</b>		<b>(63,498)</b>	<b>-</b>	<b>(63,498)</b>	<b>95,414</b>
Gross transfers between funds		-	-	-	-
<b>Net movement in funds</b>		<b>(63,498)</b>	<b>-</b>	<b>(63,498)</b>	<b>95,414</b>
<b>Reconciliation of funds:</b>					
Total funds at 1 April 2023		514,081	-	514,081	418,667
<b>Total funds at 31 March 2024</b>		<b>450,583</b>	<b>-</b>	<b>450,583</b>	<b>514,081</b>

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.

**RoSA (Rape or Sexual Abuse Support Services)**  
**BALANCE SHEET**  
**AS AT 31 MARCH 2024**

		<b>2024</b>	<b>2023</b>
	<b>Note</b>	<b>£</b>	<b>£</b>
<b>Fixed assets</b>			
Tangible fixed assets	<b>7</b>	2,643	2,414
<b>Current assets</b>			
Debtors	<b>8</b>	2,208	2,115
Cash at bank and in hand		483,768	606,605
		<hr/> 485,976	<hr/> 608,720
<b>Creditors:</b> amounts due within one year	<b>9</b>	(38,036)	(97,053)
		<hr/>	<hr/>
<b>Net current assets</b>		447,940	511,667
<b>Total assets less current liabilities</b>		<hr/> <u>450,583</u>	<hr/> <u>514,081</u>
<b>The Funds of the Charity</b>			
Restricted funds	<b>10</b>	-	-
Unrestricted funds:	<b>10</b>		
Designated		-	-
Unrestricted		450,583	514,081
<b>Total funds</b>		<hr/> <u>450,583</u>	<hr/> <u>514,081</u>

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:

Harkanwal Nuttall  
Chair

**RoSA (Rape or Sexual Abuse Support Services)**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

	Notes	2024 £	2023 £
<b>Net cash flow from operating activities</b>	(a)	(120,927)	154,912
<b>Cash flows from investing activities</b>			
Payments to acquire tangible fixed assets		(1,910)	(1,557)
<b>Net cash flow from investing activities</b>		(1,910)	(1,557)
<b>Net increase in cash and cash equivalents</b>		(122,837)	153,355
<b>Cash and cash equivalents at 1 April 2023</b>		606,605	453,250
<b>Cash and cash equivalents at 31 March 2024</b>	(b)	<b>483,768</b>	<b>606,605</b>

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

	2024 £	2023 £
Net income for the year as per the Statement of Financial Activities	(63,498)	95,414
Depreciation of tangible fixed assets	1,681	1,817
Increase in debtors	(93)	(256)
Decrease in creditors	(59,017)	57,937
<b>Net cash flow from operating activities</b>	<b>(120,927)</b>	<b>154,912</b>

**b) Cash and cash equivalents consists of:**

Cash at bank and in hand	483,768	606,605
<b>Cash and cash equivalents at 31 March 2024</b>	<b>483,768</b>	<b>606,605</b>

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 2024**

**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.

**RoSA (Rape or Sexual Abuse Support Services)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**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 £26,197 in the year (2023 - £26,018). At the balance sheet date there were outstanding contributions of £3,042 (2023 - £3,293).

**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.



**RoSA (Rape or Sexual Abuse Support Services)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

2. Analysis of income	Unrestricted Income £	Restricted Income £	2024 £	2023 £
<b>Donation and legacies</b>				
Gifts & donations	7,051	-	7,051	2,383
	<u>7,051</u>	<u>-</u>	<u>7,051</u>	<u>2,383</u>
<b>Charitable activities</b>				
Statutory grants - Ministry of Justice	-	226,321	226,321	238,058
Contract income	-	18,750	18,750	226,490
Non statutory grants	94,896	222,240	317,136	338,366
	<u>94,896</u>	<u>467,311</u>	<u>562,207</u>	<u>802,914</u>
<b>Investment income</b>				
Bank interest	6,621	-	6,621	1,853
	<u>6,621</u>	<u>-</u>	<u>6,621</u>	<u>1,853</u>
<b>3. STAFF COSTS</b>			<b>2024 £</b>	<b>2023 £</b>
Wages and salaries			451,968	450,802
Social security costs			34,380	38,086
Pension costs			26,197	26,018
			<u>512,545</u>	<u>514,906</u>

No employee earned £60,000 p.a. or more (2023: none)

No remuneration was paid to trustees in the year, nor were any expenses reimbursed to them (2023: none).

The average number of employees during the year was 18 (2023: 18)

**RoSA (Rape or Sexual Abuse Support Services)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**4. Analysis of total resources expended**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Charitable expenditure</b>		
Staff costs	512,545	514,906
Volunteers, supervision, travel & training	9,469	19,487
Sessional fees	44,228	100,519
Rent, rates & utilities	21,533	24,095
Repairs and maintenance	2,973	3,409
Telephone & IT costs	11,314	9,815
Insurance	3,450	3,185
Professional fees	5,284	6,314
Printing, postage & stationery	3,395	6,288
Room hire & relocation expenses	22,587	21,390
Depreciation	1,681	1,817
Miscellaneous expenditure	918	511
	<u>639,377</u>	<u>711,736</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 (2023 - £1,200).

**RoSA (Rape or Sexual Abuse Support Services)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

7.	Fixed assets	Furniture and fittings	Total	
		£	£	
	Cost			
	At 1 April 2023	44,331	44,331	
	Additions	1,910	1,910	
	Disposals	-	-	
	At 31 March 2024	46,241	46,241	
	Depreciation			
	At 1 April 2023	41,917	41,917	
	Charge for year	1,681	1,681	
	Disposals	-	-	
	At 31 March 2024	43,598	43,598	
	Net book value			
	At 31 March 2024	2,643	2,643	
	At 31 March 2023	2,414	2,414	
8.	Debtors	2024	2023	
		£	£	
	Prepayments and accrued income	2,208	2,115	
		2,208	2,115	
9.	Liabilities: Amounts falling due within one year	2024	2023	
		£	£	
	Trade creditors	4,826	36,487	
	Other creditors	3,042	3,293	
	Taxation and social security	9,768	11,136	
	Accruals	1,400	2,550	
	Deferred income	19,000	43,587	
		38,036	97,053	
10.	Analysis of net assets between funds			
		Fixed assets	Net current assets	Total
		£	£	£
	Restricted funds	-	-	-
	Unrestricted funds	2,643	447,940	450,583
		2,643	447,940	450,583

**RoSA (Rape or Sexual Abuse Support Services)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

<b>11. Movement in funds</b>	<b>1 April 2023</b>	<b>Incoming resources and transfers</b>	<b>Outgoing resources and transfers</b>	<b>31 March 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Restricted funds</b>				
Statutory grants - Ministry of Justice	-	226,321	(226,321)	-
Contract income	-	18,750	(18,750)	-
Non statutory grants	-	222,240	(222,240)	-
Total restricted funds	-	467,311	(467,311)	-
<b>Unrestricted funds</b>				
General fund	514,081	108,568	(172,066)	450,583
Total unrestricted funds	514,081	108,568	(172,066)	450,583
Total funds	514,081	575,879	(639,377)	450,583
<b>Movement in funds - prior year</b>	<b>1 April 2022</b>	<b>Incoming resources and transfers</b>	<b>Outgoing resources and transfers</b>	<b>31 March 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Restricted funds</b>				
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)	-
<b>Unrestricted funds</b>				
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

**RoSA (Rape or Sexual Abuse Support Services)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**12. Operating lease commitments**

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

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Within one year	15,000	15,000
Between one and five years	31,250	46,250
In more than five years	-	-
	<u>46,250</u>	<u>61,250</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 is from Warwickshire County Council as contribution towards ISVA service.

Non statutory grants include money received from the following;

Warwickshire PCC is for ISVA service.

Warwickshire PCC Grant's Scheme to support young people.

Lloyds Bank Foundation as contribution towards core funding.

BBC Children in Need funding for children and young people support service.