

SOS RAPE CRISIS CIO
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2022

SOS RAPE CRISIS CIO

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

M. Howell MBE

M. Dunkley

R. Dunhil

A. Smith MBE

L. Martin

L. Richardson

(Appointed 23 April 2021)

Charity number

1194207

Principal address

Clarence House
20-22 Clarence House
Southend on Sea
Essex
SS1 1AN

Independent examiner

L Keith ACA
457 Southchurch Road
Southend on Sea
Essex
SS1 2PH

Bankers

Metro Bank
One Southampton Row
London
WC1B 5HA

CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Shawbrook Bank Limited
Lutea House
Warley Hill Business Park
The Drive
Great Warley, Brentwood
Essex
CM13 3BE

SOS RAPE CRISIS CIO

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SOS RAPE CRISIS CIO

CHAIR'S REPORT

FOR THE PERIOD ENDED 31 MARCH 2022

From 23rd April 2021 SOSRC (SOS Rape Crisis) changed its charitable status and is now a CIO (Charitable incorporated Organisation). This has meant that SOSRC now has a new charity number, 1194207. By developing into a CIO this will provide the Charity to have greater flexibility with its funding and any contracts it may hold in the future, with the local authority for example.

SOSRC continues to enjoy and develop the close relationship with its Essex Partners (CARA SERICC) known as SYNERGY Essex to provide a county wide specialised support service.

Over this year SOSRC has seen an increase of 24% in referrals from survivors/victims who have chosen to access SOSRC specialist support services. The impact of increased referrals affected waiting list times for ISVA (Independent Sexual Violence Advocate) services and specialist sexual violence counselling services. In response SOSRC increased its capacity of workers to ensure wait times were controlled and reduced. The Essex Partners SYNERGY was able to meet the ever increasing demand for specialist sexual violence support services across the county by receiving essential additional funding from the Ministry of Justice and Essex Fire Police Crime Commissioner.

The charity continues to provide a broad range of interventions and therapy for children and adult who have experienced any form of sexual violence whether this is recent and/or non recent.

The impacts and challenges of COVID 19 and the national lockdowns continued to effect the charity's capacity and service delivery over 2021/22 Survivors/Victims who are engaged in the criminal justice system had unprecedented delays with rearranged court dates with some confirmed not until 2023. These delays have meant that many survivors/victims who would have normally had an organic ending to their engagement with the completion of the CJS are now having to be held for longer by the service for therapeutic, emotional support and ISVA services. The additional funding support that has been received allowed SOSRC to not only continue a level of consistent support for these survivor/victims but also ensure essential support was available for new survivors/victims who accessed SOSRC over 2021/22.

From November 2020 SOSRC team continued to work from the office located in Southend on Sea providing face to face sessions, empowerment support groups and providing safe spaces for survivors/victims to access. The Charity followed national guidance and also carried out regular robust assessments to mitigate as much risk as was feasible to keep the team and survivors/victims as safe as possible from COVID 19. Providing safe spaces for survivors/victims to access is an essential part of the trauma informed support SOSRC provides and as a victim support service we are pleased we were able to achieve continued and consistent high quality support over this time.

This year SOSRC developed its young person's service providing weekly empowerment groups for girls aged 11-17 year olds.

Partnership working is a fundamental part of SOSRC and the continuation over 2021/22 of these strong relations with Essex Police, Southend and Essex social care services, health, housing services, domestic abuse services and other voluntary organisations allowed us to provide holistic wrap around support for survivors/victims.

SOSRC received funding from the MOJ to employ a specialist Engagement ISVA who is dedicated to work with survivors/victims who are from marginalised communities and deemed as having protected characteristics this can be because of their age, race, culture, sex disability etc. The Engagement ISVA ensures their needs are individually met by the police and other services while they progress through the CJS to make sure barriers are removed and their voices are heard.

SOS RAPE CRISIS CIO

CHAIR'S REPORT (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2022

The Engagement ISVA also reaches out to different communities projects and engages with their service users providing information on Rape Crisis services and pathways to report any sexual violence they have experienced.

From 23rd April 2021 SOSRC was very pleased to be able to employ 2.5 FTE specialist sexual violence therapists with the newly awarded Supporting Women and Girls Fund Big Lottery which will commence for the next three years.

SOSRC received a dedicated fund from the MOJ to support male survivors/victims which allowed the charity to provide an option for the male survivor/victim to access a male therapist if they chose. This option was also available for fathers who may be accessing parent/carer support too.

To help reduce waiting list times SOSRC received funding from the Captain Tom Grant helping the charity to employ a specialist play therapist working with under 11's in the dedicated play therapy room at the Southend office.

Cathryn Cardoza continues as Service Director, Liz Lockwood was appointed at the Clinical and Counselling Manager and Anne Marie Betts continued as the Advocacy and ISVA Manager.

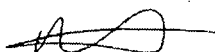
As part of the Lloyds Bank Foundation COVID Recovery Fund, SOSRC was provided with a specialist development partner, Jean Barclay who worked with the Trustees and SOSRC team over a period of six months producing a three year strategy for the charity which is now been embedded in the service delivery and values and aims of the organisation.

SOSRC participated in the PROSPER Study (University of Birmingham) which is the first national study of voluntary sector services for survivors/victims in England. Cathryn, Liz, Anne Marie and two SOSRC survivors/victims were interviewed over a period of two weeks to provide insight and knowledge into the challenges and successes experienced within the voluntary sector. We look forward to the outcomes of this project next year.

SOSRC ISVA team and service users took part in the Essex PFCC Victim Scrutiny Panels over this year providing valuable feedback with their experiences of their engagement with the criminal justice system.

Alison Smith received the Member of the British Empire this year for her charitable work, I would like to congratulate Alison on behalf of the all the Trustees.

Many Thanks to all at SOS Rape Crisis, it's stakeholders, the funders and the survivors/victims who accessed our service specialist support services.



.....
M Dunkley
Chairwoman

Date: 12.12.2022

SOS RAPE CRISIS CIO

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE PERIOD ENDED 31 MARCH 2022

The trustees present their annual report and financial statements for the period ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, 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)" (effective 1 January 2019).

Objectives and activities

The charity's principle objectives are:

1. To relieve the sickness and distress of women and girls who have suffered any form of sexual violence.
2. To promote education and research in the subject of rape and its affects on the victim, whether physical, medical, psychological or social and to train women as counsellors to be able to cope with the problems of rape victims by the provision of medical, legal and emotional counselling

There has been no change in these during the period.

The trustees confirm that they have complied with the duty of Section 4 of the Charities Act 2006 to have due regard to the Charity Commission's guidance on public benefit. The main activities of the charity are described in this report. These activities are undertaken to further our charitable purposes for the public benefit. Further information regarding the charities achievements is provided in the Chair Report.

Achievements and performance

Counselling Services: The charity provides a women centred, feminist perspective when counselling survivors of sexual violence regardless of gender. Counselling is provided for all ages with specialist child and young person counselling as well as therapeutic support for adults.

ISVA and Advocacy: Practical and emotional support is provided to survivors through the wider impacts of sexual violence including practical help and advocacy particularly through the criminal justice system. This is provided for all adult, children young people and their families.

Young Persons Service: Specialist Young Persons Service (funded by BBC Children in Need) is available to support ages from 11 to 25 who have experienced recent or non recent sexual violence. Girl's and Young Persons Groups provide workshops and activities with the aim to empower and support young people.

Under 11 's : This is part of a specialist therapy that is facilitated in the dedicated therapeutic play space with a trauma informed child centred approach.

Education Lessons and Training: SOSRC has delivered a school's outreach service since 2017 continuing to build up working relationships with several schools and education institutions across Southend, Castle Point and Rochford. The Young person's worker delivers to year and tutor groups on consent. During the COVID 19 pandemic our education lessons with schools have been on hold following Government Guidelines.

Volunteers: SOS Rape Crisis celebrates the fact that it has a committed and diverse volunteer team. Staff donate additional work time and, together with volunteers, contribute many hours to the charity.

SOS RAPE CRISIS CIO

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2022

Charitable Activities

This financial year, SOS Rape Crisis received 690 new referrals. The total number of individuals supported throughout the 2021/2022 period was 997. Survivors ranged in age and genders: Children aged 13 years and under 27, Young People aged 14 to 17 years 129 and 18 years and over 841. SOSRC supported 97 men and 10 people who identify as transgender.

NHS England continued to fund the Talking Therapy project which provided specialist therapeutic support for individuals who have experienced a recent incident and attended the SARC (Sexual Assault Referral Centre) for Essex.

This financial year the charity has increased its capacity within the ISVA team to ensure the high demand for specialist advocacy support from survivors/victims is met. Engagement ISVAs were employed to ensure people who are from marginalised communities have their individual needs met while progressing through the criminal justice system.

Achievements data:

New Referrals:	690
Existing Clients:	307
Total Clients in Supported:	997

Including 97 male survivors and 10 people that identify as Transgender

Age Breakdown for survivors/victims supported:

Children Under 13 years old:	27
Young People 13-17 years:	129
Adults 18 year plus:	841
People from marginalised communities:	184

Average waiting time counselling:	141 days
Average waiting time ISVA:	84 days
Counselling Sessions Provided:	3140
ISVA contacts	17428

(telephone calls, emails to client and external workers)

Financial review

In the charity's first eleven months of operating as a CIC it has achieved income of £543,047 and has spent £468,655 on its charitable activities. This has created a surplus for the period of £74,392 from charitable activities. The charity also benefitted from £558,877 of transferred funds from the previous entity, creating a total movement in funds for the year of £633,269.

At the period end the charity holds cash at the bank of £589,082 and has reserves of £633,269, £9,161 of which are restricted creating £624,108 of unrestricted reserves.

In accordance with the advice of the Charity Commission for England and Wales, the charity currently holds unrestricted reserves at a level of approximately 3 months of budgeted expenditure in order to meet unforeseen costs and statutory obligations such as redundancy, maternity leave and long term sickness as well as running costs for a period for up to 3 months in the event the charity ceases to operate. Three month's running costs is estimated to be approximately £100,000 and this money has been invested in a 60 day notice account.

SOS RAPE CRISIS CIO

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2022

Lloyds Bank Foundation COVID Recovery Fund began its first year of funding core costs for SOSRC. This fund is due to complete in Jan 2023

Children in Need continued it's support providing salary costs for a specialist child and young person play therapist, volunteer and groups costs .

From 1st April 2021 The Big Lottery fund started ensuring that SOSRC can employ 2.5 FTE specialist sexual violence therapists. This fund is due to end March 2024 .

Ministry of Justice Funds - Extraordinary Fund, Male Rape Support Fund, Rape Support Fund, Engagement ISVA Fund these additional funds were fundamental to SOSRC ensuring a high quality service could be delivered to survivors/victims through the challenges and impacts of COVID 19.

The Partnership FPCC contract funding continued into the second year of a three year contract fund. This contract is fixed until March 2023 with a continuation plus one year and plus one year (March 2025). SOSRC receives 20%, SERICC 40% and CARA 40%.

NHS Talking Therapy continued supporting survivors/victims how have been referred into SOSRC via the SARC.

In August 2021, SOSRC received 20% of Partnership Funding on behalf of CARA. This fund was from the money Captain Tom raised during COVID. SERICC and SOSRC combined both their shares to employ a specialist play therapist to provide support for children across, Southend, Cast le Point, Rochford and Basildon.

The Girls Group (Girls to the Front) were successful applying for their own funding from a local Community Fund managed by SAVS. The girls received £3,203 of a £10,000 total.

We saw the completion of the Henry Smith Fund which was managed by Essex Community Foundation. This fund ended in November 2021.

Investment Policy:

The constitution authorises the trustees to make and hold investments using the general funds of the charity. The trustees have the power to invest these funds in ways that they see fit. The current policy of the trustees is to invest surplus general funds into a savings account held separately from CAF Bank.

Risks and uncertainties:

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The strategy for risk management comprises of:

1. Annual review of the risks the charity may face
2. The establishment of systems and procedures to mitigate those risks identified in the plan
3. Implementation of the procedures designed to minimise any potential impact on the charity should those risks materialise.

Plans for future periods

Trustees continue to be inspired by exploring self sustainable income to enable longevity support for the charity.

Structure, governance and management

The charity is controlled by its governing document, the charity's constitution dated 23rd April 2021 and constitutes incorporated charity.

SOS RAPE CRISIS CIO

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2022

The trustees, who are also the directors for the purpose of company law, and who served during the period and up to the date of signature of the financial statements were:

M. Howell MBE

M. Dunkley

R. Dunhil

(Appointed 23 April 2021)

A. Smith MBE

L. Martin

L. Richardson

As set out in the constitution the Chair of Trustees is nominated by her fellow trustees. The trustees have no beneficial interest in the charity. The trustees have the power to appoint additional trustees by majority vote and the training of new trustees becomes the responsibility of existing trustees upon appointment. In compliance with Rape Crisis England and Wales Membership criteria all honorary roles within the Trustee Board and Senior Management positions within the charity are held by women.

Organisational Structure

Service Director:	C Cardoza
Advocacy ISVA Service Manager:	A M Betts
Clinical Counselling Manager:	L Lockwood
Children Young Person Service Lead:	H McDonald
Engagement and Information Co:	N Jolly
Engagement and Information Co:	R Thomas
Engagement ISVA:	J Markusenkaite
CHISVA and ISVA:	S McKenna
CHISVA and ISVA:	C Woodcock
CHISVA and ISVA:	E McGregor
Sexual Violence Counsellor:	S Lowndes King
Sexual Violence Counsellor:	A Pedzikowska
Sexual Violence Counsellor:	K Maybury
Sexual Violence Counsellor:	Y Kiraz
Sexual Violence Counsellor:	V Ramalingum
Sexual Violence Counsellor:	D Cole
Sexual Violence Counsellor:	J Dilliway
Counselling Manager:	J Oldacre

Staff Left Service during 2021/2022:

N Jolly

S McKenna

C Woodcock

K Maybury

D Cole

J Dilliway

J Oldacre

Governance: The Board of Trustees operate a rolling programme throughout the year to review and update existing policies and ratify any new ones. Trustees are conscientious in their duties to fulfil their obligations as guardians of the charity and to uphold the high standards achieved through the Rape Crisis England Wales (RCEW) National Service Standards. SOSRC successfully achieved its validation of the National Service Standards in February 2020 for a further three years. The charity is also a member of the National Council for Voluntary Organisation (NCVO) which provides frequent and varied training opportunities related to good governance and topical issues and is regularly attended by trustees.

Decision making within the charity is undertaken at a general members meeting where decisions, including those of the remuneration of key management personnel, are taken on a majority vote basis.

SOS RAPE CRISIS CIO

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2022

The trustees' report was approved by the Board of Trustees.

R. Dunhill

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R. Dunhill
Treasurer

Date: 12.12.2022

SOS RAPE CRISIS CIO

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SOS RAPE CRISIS CIO

I report to the trustees on my examination of the financial statements of SOS Rape Crisis CIO (the charity) for the period ended 31 March 2022.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 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 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of , which is one of the listed bodies.

I have completed my examination. I confirm that no 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 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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



L Keith ACA

457 Southchurch Road
Southend on Sea
Essex
SS1 2PH

Dated: 20/01/2023.

SOS RAPE CRISIS CIO

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD ENDED 31 MARCH 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
<u>Income from:</u>				
Donations and legacies	3	452,809	89,697	542,506
Investments	4	541	-	541
Total income		<u>453,350</u>	<u>89,697</u>	<u>543,047</u>
<u>Expenditure on:</u>				
Charitable activities	5	<u>99,587</u>	<u>369,068</u>	<u>468,655</u>
Transfer of assets from SOS Rape Crisis	9	<u>270,345</u>	<u>288,532</u>	<u>558,877</u>
Net income for the period/ Net movement in funds		624,108	9,161	633,269
Fund balances at 23 April 2021		-	-	-
Fund balances at 31 March 2022		<u>624,108</u>	<u>9,161</u>	<u>633,269</u>

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

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.


SOS RAPE CRISIS CIO

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£
Fixed assets			
Tangible assets	10		26,751
Current assets			
Debtors	11	29,015	
Cash at bank and in hand		589,082	
		<u>618,097</u>	
Creditors: amounts falling due within one year	12	<u>(11,579)</u>	
Net current assets			606,518
Total assets less current liabilities			<u>633,269</u>
Income funds			
Restricted funds	13		9,161
Unrestricted funds			624,108
			<u>633,269</u>

The financial statements were approved by the Trustees on 12/12/2022


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R. Dunhil
Trustee

Company Registration No.

SOS RAPE CRISIS CIO

STATEMENT OF CASH FLOWS

FOR THE PERIOD ENDED 31 MARCH 2022

	Notes	2022 £	£
Cash flows from operating activities			
Cash generated from/(absorbed by) operations	17		70,831
Investing activities			
Purchase of tangible fixed assets		(35,417)	
Purchase of associates		(6,500)	
Proceeds on disposal of associates		750	
Proceeds on funds transferred in creation of CIO		558,877	
Investment income received		541	
		<hr/>	
Net cash generated from/(used in) investing activities			518,251
Net cash used in financing activities			<hr/> -
Net increase in cash and cash equivalents			589,082
Cash and cash equivalents at beginning of period			<hr/> -
Cash and cash equivalents at end of period			<hr/> 589,082

SOS RAPE CRISIS CIO

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 MARCH 2022

1 Accounting policies

Charity information

SOS Rape Crisis CIO is a charitable incorporated organisation, registered with the Charity Commission for England and Wales, and is governed by its constitution as created on 23rd April 2021. The principle address of the entity is 20-22 Clarence House, Southend on Sea, Essex, SS1 1AN.

The assets of the predecessor charity (SOS Rape Crisis, Charity number 1143021) have been transferred into this charity on 23rd April 2021.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's constitution, 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 entity is presenting its financial information for a period less than a year due to this being the first period since incorporating on 23rd April 2021.

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. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

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

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.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

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.

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.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

SOS RAPE CRISIS CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.5 Expenditure

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.

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:

Fixtures and fittings	33% reducing balance
Computers	33% 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.

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.

SOS RAPE CRISIS CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

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 trustees 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.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total
	2022 £	2022 £	2022 £
Donations and gifts	1,555	1,450	3,005
Grants receivable	451,254	88,247	539,501
	<u>452,809</u>	<u>89,697</u>	<u>542,506</u>

SOS RAPE CRISIS CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2022

4 Investments

Unrestricted funds

2022
£

Interest receivable	541
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5 Charitable activities

2022
£

Staff costs	327,966
Depreciation and impairment	14,416
Cleaning costs	6,187
Group work	10,050
Premises rent	37,323
Insurance	1,844
Telecommunications	7,286
Office Expenses	9,180
Bank charges	88
Travel and subsistence	4,973
Computer software and expenses	7,382
Maintenance, equipment hire, repairs and renewals	6,600
Staff training	12,126
Staff support costs	333
Volunteer expenses and supervision	5,555

451,309

Share of governance costs (see note 6)	17,346
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468,655

Analysis by fund

Unrestricted funds	99,587
Restricted funds	369,068

468,655

SOS RAPE CRISIS CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2022

6 Support costs

	Support	Governance	2022
	costs	costs	
	£	£	£
Legal and professional	-	12,058	12,058
Accountancy fees	-	5,288	5,288
	<u>-</u>	<u>17,346</u>	<u>17,346</u>
Analysed between			
Charitable activities	-	17,346	17,346
	<u>-</u>	<u>17,346</u>	<u>17,346</u>

Governance costs includes payments to the independent examiner of £3,600 for independent examination fees.

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the period. In the year two trustees received a total of £615 in relation to incurred expenses during the year. These amounts entirely related to travel and accommodation expenses incurred by trustees. No amounts were paid directly to third parties in relation to trustees expenses

8 Employees

The average monthly number of employees during the period was:

	2022
	Number
	12
	<u>12</u>
Employment costs	2022
	£
Wages and salaries	293,982
Social security costs	27,418
Other pension costs	6,566
	<u>327,966</u>

There were no employees whose annual remuneration was more than £60,000.

SOS RAPE CRISIS CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2022

9 Transfer of Assets

	Unrestricted funds	Restricted funds	Total
	2022 £	2022 £	2022 £
Transfer of assets from SOS Rape Crisis on creation of CIO	270,345	288,532	558,877

10 Tangible fixed assets

	Fixtures and fittings £	Computers £	Total £
Cost			
Additions	11,085	24,332	35,417
At 31 March 2022	11,085	24,332	35,417
Depreciation and Impairment			
Depreciation charged in the period	2,157	6,509	8,666
At 31 March 2022	2,157	6,509	8,666
Carrying amount			
At 31 March 2022	8,928	17,823	26,751

11 Debtors

	2022 £
Amounts falling due within one year:	
Other debtors	19,702
Prepayments and accrued income	9,313
	29,015

12 Creditors: amounts falling due within one year

	2022 £
Other taxation and social security	7,979
Accruals and deferred income	3,600
	11,579

SOS RAPE CRISIS CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2022

13 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:

	Movement in funds		Balance at 31 March 2022
	Incoming resources £	Resources expended £	
Lloyds Bank Foundation	11,356	(11,356)	-
BBC Children in Need	79,608	(71,544)	8,064
Essex Community Foundation	13,935	(13,935)	-
Talking Therapy	67,089	(67,089)	-
Digital Transformation Project	4,062	(4,062)	-
Find a Centre Project	16,000	(16,000)	-
Henry Smith Charity	34,035	(34,035)	-
Southend CCG Supervision	1,375	(1,375)	-
Tesco	776	(776)	-
ROSCA Trust	26	(26)	-
MOJ Extraordinary fund	29,542	(29,542)	-
Lloyds Covid PPE	3,188	(3,188)	-
Brooks Trust	13,174	(13,174)	-
CARA TT	8,885	(8,885)	-
Girls Group Fund	4,653	(3,556)	1,097
The Big Lottery	90,525	(90,525)	-
	<u>378,229</u>	<u>(369,068)</u>	<u>9,161</u>

BBC Children in Need - Funding from BBC Children in Need funds the salaries of counselling staff. The balance held at the year end is to pay staff until the next funding payment is received from the grantor in the subsequent year.

Girls Group Fund - These funds relate to an ongoing project which is set to run to January 2023. The funds held at the year end are allocated to provide the programme for this project in the subsequent year.

14 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 March 2022 are represented by:			
Tangible assets	26,751	-	26,751
Current assets/(liabilities)	597,357	9,161	606,518
	<u>624,108</u>	<u>9,161</u>	<u>633,269</u>

SOS RAPE CRISIS CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2022

15 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2022 £
Within one year	33,022
Between two and five years	16,511
	<u>49,533</u>

16 Related party transactions

The Charity paid a sum of £2,307 to ICENA Ltd, a company linked to the Charity via two Trustees holding the position of Director in ICENA Ltd, for training services during the year.

17 Cash generated from operations

	2022 £
Surplus for the period	633,269
Adjustments for:	
Investment income recognised in statement of financial activities	(541)
Gain on disposal of investments	(558,877)
Depreciation and impairment of tangible fixed assets	14,416
Movements in working capital:	
(Increase) in debtors	(29,015)
Increase in creditors	11,579
Cash generated from/(absorbed by) operations	<u><u>70,831</u></u>