

Charity Registration No. 1194207

Company Registration No. (England and Wales)

SOS RAPE CRISIS CIO
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

SOS RAPE CRISIS CIO

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

M. Howell MBE
M. Dunkley
R. Dunhil
A. Smith MBE
L. Martin
L. Richardson

Charity number

1194207

Principal address

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

Independent examiner

L Keith FCA
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

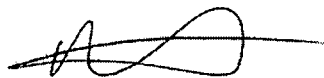
CHAIR'S REPORT

FOR THE YEAR ENDED 31 MARCH 2023

SOSRC stands firm in its commitment to providing a comprehensive range of interventions and therapies for children, young people, and adults impacted by sexual violence, regardless of when it occurred. Our doors remain open to survivors, their supporters, and anyone affected by sexual violence, ensuring access to our specialised support services.

Despite persistent challenges posed by COVID-19 and subsequent lockdowns, our dedication to serving survivors has persevered. The ISVA service faced significant hurdles due to court case backlogs and staffing issues across the Criminal Justice System. However, our additional funding played a crucial role in ensuring uninterrupted support for both existing and new survivors accessing SOSRC during this period.

Recognising the growing need, we invested considerable time and resources into expanding our young people's service. The remarkable 113% increase in referrals for those aged 17 and under prompted us to enhance our service. We've increased the frequency of young person's groups and workshops, focusing on peer support, empowerment, resilience building, and boosting self-confidence. Thanks to funding support from The National Lottery Community Fund, we've been able to provide essential items like hygiene products, clothing, and food to support these young individuals amidst the ongoing cost of living crisis.



Chair of Trustees

Date: 13.12.2023

SOS RAPE CRISIS CIO

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

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

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 Charities Act 2011 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 year.

Charitable Activities

Our services are deeply rooted in a women-centred, feminist perspective, providing counselling irrespective of gender. We cater to individuals of all ages, offering specialised wrap around holistic support to Survivors, their supporters and professionals.

Our **ISVA and Advocacy** services provide survivors with comprehensive practical and emotional aid, particularly navigating the complexities of the Criminal Justice System.

Our dedication to **children and young people** is evident through our specialised Young Persons Service, which received specialist funding from BBC Children in Need and The National Lottery Community Fund.

This service, tailored for ages 4-17 years old, aims to empower and support individuals through workshops, activities, play therapy and talking therapy.

Education remains at the forefront of our strategy to help reduce sexual violence in our community by delivering lessons about consent, toxic masculinity, the harms of pornography, and active bystander in secondary schools. Not only do these lessons encourage young people to reach out for support but we hope to prevent future behaviours that can lead to sexual violence towards women and girls.

Therapy in addition to the children and young people therapy, we continue to deliver specialist therapy to adult survivors and their supporters. Although we have seen most of the individuals who access our services return to face-to-face sessions we still offer, online and telephone support when needed.

Achievements and performance

In the last financial year, SOS Rape Crisis received 717 new referrals and provided support to a total of 1082 individuals, including 41 children (aged 12 and under), 190 young people (13 years – 17 years old) and 851 adults. We can also break this data down that reflects 938 women, 121 men and 9 people who identify as being transgender. We continue with our commitment to survivors, striving to provide comprehensive support while adapting to the evolving needs of those we serve.

Financial review

Charity has achieved income of £639,452 (2022: £543,047) and has spent £586,966 (2022 : £468,655) on its charitable activities. This has created a surplus for the period of £52,486 (2022 : £74,392) from charitable activities. At the period end the charity holds cash at the bank of £635,596 (2022: £589,082) and has reserves of £685,754 (2022: £633,269), £22,358 (2022 : £9,161) of which are restricted creating £663,396 (2022 : £624,108) of unrestricted reserves.

SOS RAPE CRISIS CIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Following guidance from the Charity Commission for England and Wales, the charity maintains unrestricted reserves equal to about six months of budgeted expenditure. These reserves serve to cover unforeseen expenses and fulfil statutory obligations, including provisions for scenarios like redundancy, maternity leave, long term sickness and additional a provision for repair and maintenance of the office building. They also encompass running costs for up to 6 months in case the charity faces operational cessation. These six months running costs are estimated to equate to approximately £100,000.

BBC Children in Need grant was due to end in November 2022, but SOSRC was granted with additional 1 year extension until November 2023. We also received £500 from CiN as a cost-of-living payment – this was spent on supermarket vouchers for survivors who were affected by the cost-of-living crisis and identified as having a low economic status.

The National Lottery Community Fund moved into its second year of its three-year grant. This fund was spent on 2.5 FTE therapist delivering face to face sessions to survivors. TNL provided an uplift fund over this financial period of £4850.00 to directly support the GTTF (Girls to the Front) group with essential cost of living items and resources for activities including a budget for food and snacks.

Captain Tom Fund provided support for the counselling services providing extra hours for the counselling service. This fund is due to end in August 2023.

Lloyds Foundation COVID Recovery Fund ended in Jan 2023. This fund provided much needed core costs over 2022/23 which went towards rent of our office space which ensured safe spaces are available for Survivors who access our services. £2250.00 was also give as a cost-of-living crisis fund – this grant went towards the Crisis Fund we have set up to support survivors with any essential costs they be facing for example providing credit for gas, electric and winter clothing.

Waitrose donation of £750 was received to purchase new tables for the young people groups to use for workshop and sessions.

Olympus (KEYMED) donation of £500 was received and was spent on activities and resources for the children and young person's service.

Essex Community Foundation funded a camping trip for the GTTF (Girls to the Front) group.

SYNERGY Partnership Funding – FPCC (Fire, Police, Crime, Commission) and MOJ (Ministry of Justice) provided funding to support the ISVA service and other core funding for centralised services.

Investment Policy and Objectives: The constitution grants the Trustees the authority to manage and invest the charity's general funds. The trustees possess the discretion to make investments deemed suitable. Presently, the trustees' strategy involves allocating the reserve general funds to a distinct savings account, maintained independently from CAF Bank.

Risk management: The trustees are responsible for identifying and assessing risks that the charity faces, ensuring the implementation of effective controls to mitigate fraud and errors. The approach to manage risk involves:

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

SOS RAPE CRISIS CIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Public Benefit: 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 Annual Report.

Plans for future periods

Future Developments: The Trustees remain committed to seeking self-sustaining income avenues that will ensure long-term 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.

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

M. Howell MBE
M. Dunkley
R. Dunhil
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
Counselling Manager:	L Lockwood
Children, Young Person and Family Lead:	E McGregor
Information Admin:	S. Thomas
CHISVA and ISVA:	C Bentley
CHISVA and ISVA:	S Ingle
Engagement ISVA:	J Markusenkaite
CH/ISVA and Young Person Worker:	L Murphy
Adult Counsellor:	S Lowndes King
Adult and Young Person Counsellor:	A Pedzikowska
Adult Counsellor:	V Ramalingum
Child and Young Person Counsellor:	Y Kiraz

Staff Left Service during 2022/2023:

J. Markusenkaite - Engagement ISVA
H. McDonald - Young Person Service Lead

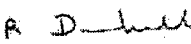
SOS RAPE CRISIS CIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Governance, Structure and Management: The Board of Trustees at SOSRC diligently conducts ongoing reviews of existing policies and consistently ratifies new ones throughout the year. Their commitment to upholding the charity's standards aligns with their role, ensuring adherence to the high benchmarks set by the Rape Crisis England Wales (RCEW) National Service Standards. The charity is an active member in the National Council for Voluntary Organisation (NCVO) which provides trustees with regular access to diverse training opportunities, focusing on enhancing governance practices and addressing contemporary issues. These sessions are routinely attended by the trustees, further enriching their knowledge and expertise. The charity is controlled by its governing document.

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


.....
R. Dunhil
Treasurer

Date: 13.12.2023

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 year ended 31 March 2023.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of 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.

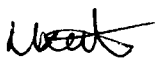
Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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.

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 FCA

457 Southchurch Road
Southend on Sea
Essex
SS1 2PH

Dated: 12/01/2024

SOS RAPE CRISIS CIO

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Income from:							
Donations and legacies	3	475,348	161,025	636,373	452,809	89,697	542,506
Charitable activities	4	1,770	-	1,770	-	-	-
Investments	5	1,309	-	1,309	541	-	541
Total income		478,427	161,025	639,452	453,350	89,697	543,047
Expenditure on:							
Charitable activities	6	436,172	150,794	586,966	99,587	369,068	468,655
Transfer of assets from SOS Rape Crisis	10	-	-	-	270,345	288,532	558,877
Net incoming resources before transfers		42,255	10,231	52,486	624,108	9,161	633,269
Gross transfers between funds		(2,967)	2,967	-	-	-	-
Net income for the year/ Net movement in funds		39,288	13,198	52,486	624,108	9,161	633,269
Fund balances at 1 April 2022		624,108	9,160	633,268	-	-	-
Fund balances at 31 March 2023		663,396	22,358	685,754	624,108	9,161	633,269

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

All income and expenditure derive from continuing activities.

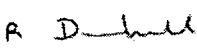
SOS RAPE CRISIS CIO

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	11		21,205		26,751
Investments	12		1		-
			<u>21,206</u>		<u>26,751</u>
Current assets					
Debtors	13	45,193		29,015	
Cash at bank and in hand		635,596		589,082	
		<u>680,789</u>		<u>618,097</u>	
Creditors: amounts falling due within one year	14	(16,241)		(11,579)	
Net current assets			664,548		606,518
Total assets less current liabilities			<u>685,754</u>		<u>633,269</u>
Income funds					
Restricted funds	15		22,358		9,161
Unrestricted funds			663,396		624,108
			<u>685,754</u>		<u>633,269</u>

The financial statements were approved by the Trustees on 13/12/23.


.....
R. Dunhil
Trustee

SOS RAPE CRISIS CIO

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Cash flows from operating activities					
Cash generated from operations	20		50,104		70,831
Investing activities					
Purchase of tangible fixed assets		(4,897)		(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		1,308		541	
Net cash (used in)/generated from investing activities			(3,589)		518,251
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			46,515		589,082
Cash and cash equivalents at beginning of year			589,082		-
Cash and cash equivalents at end of year			635,596		589,082

SOS RAPE CRISIS CIO

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

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.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's constitution, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention. 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 YEAR ENDED 31 MARCH 2023

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 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

An associate is an entity, being neither a subsidiary nor a joint venture, in which the charity holds a long-term interest and where the charity has significant influence. The charity considers that it has significant influence where it has the power to participate in the financial and operating decisions of the associate.

1.8 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).

1.9 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.

SOS RAPE CRISIS CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.10 Financial instruments

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

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

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

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.11 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.

1.12 Retirement benefits

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

SOS RAPE CRISIS CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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	Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Donations and gifts	1,150	-	1,150	1,555	1,450	3,005
Grants receivable	474,198	161,025	635,223	451,254	88,247	539,501
	<u>475,348</u>	<u>161,025</u>	<u>636,373</u>	<u>452,809</u>	<u>89,697</u>	<u>542,506</u>

4 Charitable activities

	Charitable Income 2023 £	2022 £
Education income	<u>1,770</u>	<u>-</u>

5 Investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	<u>1,309</u>	<u>541</u>

SOS RAPE CRISIS CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

6 Charitable activities

	2023 £	2022 £
Staff costs	416,455	327,966
Depreciation and impairment	10,443	14,416
Cleaning costs	6,501	6,187
Group work	32,945	10,050
Premises rent	40,856	37,323
Insurance	1,932	1,844
Telecommunications	7,609	7,286
Office Expenses	9,280	9,180
Bank charges	69	88
Travel and subsistence	6,847	4,973
Computer software and expenses	12,354	7,382
Maintenance, equipment hire, repairs and renewals	8,226	6,600
Staff training	13,794	12,126
Sundry expenses	130	-
Staff support costs	1,794	333
Volunteer expenses and supervision	7,125	5,555
	<u>576,360</u>	<u>451,309</u>
Share of governance costs (see note 7)	10,606	17,346
	<u>586,966</u>	<u>468,655</u>
Analysis by fund		
Unrestricted funds	436,172	99,587
Restricted funds	150,794	369,068
	<u>586,966</u>	<u>468,655</u>

SOS RAPE CRISIS CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

7 Support costs

	Support costs £	Governance costs £	2023 Support costs £	Governance costs £	2022 £
Legal and professional	-	6,154	6,154	-	12,058
Accountancy fees	-	4,452	4,452	-	5,288
	-	10,606	10,606	-	17,346
Analysed between					
Charitable activities	-	10,606	10,606	-	17,346

Governance costs includes payments to the independent examiner of £1,800 for independent examination fees.

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year. In the year two trustees received a total of £147 (2022 - £615) in relation to incurred expenses during the year. These amounts entirely related to travel and subsistence expenses incurred by trustees. No amounts were paid directly to third parties in relation to trustees expenses

9 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	13	12
Employment costs	2023 £	2022 £
Wages and salaries	380,773	293,982
Social security costs	29,261	27,418
Other pension costs	6,421	6,566
	416,455	327,966

Key management personnel, considered to be the Service Director, were remunerated a total of £41,825, £5,657.76 of which constitutes employer's national insurance contributions.

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

SOS RAPE CRISIS CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

10 Transfer of Assets

	Total	Unrestricted funds	Restricted funds	Total
	2023	2022	2022	2022
	£	£	£	£
Transfer of assets from SOS Rape Crisis on creation of CIO	-	270,345	288,532	558,877

11 Tangible fixed assets

	Fixtures and fittings	Computers	Total
	£	£	£
Cost			
At 1 April 2022	11,085	24,332	35,417
Additions	2,728	2,169	4,897
At 31 March 2023	13,813	26,501	40,314
Depreciation and impairment			
At 1 April 2022	2,157	6,509	8,666
Depreciation charged in the year	3,846	6,597	10,443
At 31 March 2023	6,003	13,106	19,109
Carrying amount			
At 31 March 2023	7,810	13,395	21,205
At 31 March 2022	8,928	17,823	26,751

12 Fixed asset investments

	Other investments
Cost or valuation	
At 1 April 2022	-
Valuation changes	1
At 31 March 2023	1
Carrying amount	
At 31 March 2023	1
At 31 March 2022	-

SOS RAPE CRISIS CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

12 Fixed asset investments

(Continued)

Investment represents share capital owned in an associate undertaking; Icena Ltd. The ownership of this share capital grants the charity 20% control over the Icena Ltd. Icena Ltd (12100766) is a company registered in England and Wales with a registered office of 2 Pavilion Court, 600 Pavilion Drive, Northampton, United Kingdom, NN4 7SL.

		2023 £	2022 £
Other investments comprise:	Notes		
Investments in associates	19	1	-

13 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Amounts owed by associate undertakings	15,000	-
Other debtors	18,597	19,702
Prepayments and accrued income	11,596	9,313
	45,193	29,015

14 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	9,040	7,979
Accruals and deferred income	7,201	3,600
	16,241	11,579

SOS RAPE CRISIS CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

15 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			Movement in funds			Transfers	Balance at 31 March 2023
	Incoming resources	Resources expended	Balance at 1 April 2022	Incoming resources	Resources expended			
	£	£	£	£	£	£		
CARA TT Fund	11,356	(11,356)	-	-	-	-	-	
Children in Need	79,608	(71,544)	8,063	56,291	(41,996)	-	22,358	
Girls Camping Trip	13,935	(13,935)	-	3,500	(3,640)	140	-	
Girls Group Fund	67,089	(67,089)	1,097	-	(1,097)	-	-	
Lloyds Bank Foundation	4,062	(4,062)	-	-	-	-	-	
Male Support Fund	16,000	(16,000)	-	-	-	-	-	
MOJ Capacity Fund	34,035	(34,035)	-	-	-	-	-	
MOJ Engagement ISVA Fund	1,375	(1,375)	-	-	-	-	-	
MOJ Extraordinary Fund	776	(776)	-	-	-	-	-	
MOJ ISVA FUND	26	(26)	-	-	-	-	-	
Navigator Big Lottery Fund	29,542	(29,542)	-	-	-	-	-	
SERICCC Fund for 24	3,188	(3,188)	-	-	-	-	-	
Sir Captain Fund	13,174	(13,174)	-	-	-	-	-	
Sir Captain Tom	8,885	(8,885)	-	8,000	(8,954)	954	-	
Talking Therapy	4,653	(3,556)	-	-	-	-	-	
The Big Lottery Fund	90,525	(90,525)	-	93,234	(95,107)	1,873	-	
	378,229	(369,068)	9,160	161,025	(150,794)	2,967	22,358	

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 end of the funding agreement duration in the subsequent year.

SOS RAPE CRISIS CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

16 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 March 2023 are represented by:						
Tangible assets	21,205	-	21,205	26,751	-	26,751
Investments	1	-	1	-	-	-
Current assets/(liabilities)	642,190	22,358	664,548	597,357	9,161	606,518
	<u>663,396</u>	<u>22,358</u>	<u>685,754</u>	<u>624,108</u>	<u>9,161</u>	<u>633,269</u>

17 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:

	2023 £	2022 £
Within one year	36,645	33,022
Between two and five years	73,291	16,511
	<u>109,936</u>	<u>49,533</u>

18 Related party transactions

The only related party transaction in the period was a working capital loan made to Icena Ltd totaling £15,000. This loan is repayable on demand, bears no interest and is shown in Debtors (note 13).

19 Associates

Details of the charity's associates at 31 March 2023 are as follows:

Name of undertaking	Registered office	Nature of business	Class of shares held	% Held Direct Indirect
ICENA LTD	England	Training and education	Ordinary Share	20.00 -

SOS RAPE CRISIS CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

20	Cash generated from operations	2023 £	2022 £
	Surplus for the year	52,486	633,269
	Adjustments for:		
	Investment income recognised in statement of financial activities	(1,309)	(541)
	Gain on disposal of investments	-	(558,877)
	Depreciation and impairment of tangible fixed assets	10,443	14,416
	Movements in working capital:		
	(Increase) in debtors	(16,178)	(29,015)
	Increase in creditors	4,662	11,579
	Cash generated from operations	<u>50,104</u>	<u>70,831</u>