

SOS RAPE CRISIS
UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

SOS RAPE CRISIS

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SOS RAPE CRISIS

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2024

Trustees

R Dunhill
R J Stone (appointed 13 December 2023)
C Jennings (appointed 13 December 2023)
L Martin
L Richardson
M Dunkley
A Smith MBE
M Howell MBE

Charity registered number

1194207

Principal office

Clarence House
20-24 Clarence Road
Southend on Sea
Essex
SS1 1AN

Accountants

Venthams
Chartered Accountants
Millhouse
32 - 38 East Street
Rochford
Essex
SS4 1DB

Bankers

Metro Bank
One Southampton Row
London
WC1B 5HA

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

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

SOS RAPE CRISIS

CHAIR'S REPORT FOR THE YEAR ENDED 31 MARCH 2024

At Southend on Sea Rape Crisis (SOSRC), we remain unwavering in our mission to offer a robust spectrum of interventions and therapeutic support to children, young people, and adults affected by sexual violence, no matter when the incident occurred. Our services are open to survivors, their families, supporters, and anyone impacted by sexual violence, ensuring they have continuous access to the specialised support they need to heal and rebuild their lives.

Despite the enduring impact of COVID-19 and subsequent lockdowns, our commitment to survivors has been steadfast. The Independent Sexual Violence Advocate (ISVA) service, which provides critical advocacy and support, has faced unprecedented challenges due to significant delays and backlogs in court cases and systemic issues across the Criminal Justice System. These barriers have deeply affected survivors seeking justice. Yet, through additional funding, we have been able to maintain and even enhance our support to both longstanding and new clients accessing SOSRC during this difficult period.

In response to the rising demand, we have dedicated substantial resources to expand our services for young people, recognising that early intervention is key in supporting younger survivors as they navigate the effects of trauma. The increased frequency of young people's groups and workshops has allowed us to foster a supportive environment that prioritises empowerment, resilience-building, and self-confidence. These sessions emphasise the power of peer support and provide a safe space where young survivors can connect, share, and heal together.

Thanks to the vital financial support from The National Lottery Community Fund, Essex Community Foundation, and Children in Need, we have been able to go beyond therapeutic services. By providing essential items like hygiene products, clothing, and food, we are helping these young individuals face the growing pressures of the cost-of-living crisis. This holistic approach aims to address not only the emotional and psychological toll of sexual violence but also the practical challenges that can exacerbate trauma recovery.

Throughout this reporting period, we have observed that survivors are presenting with more complex needs. Many are dealing with intensified emotional and mental health challenges, which have been compounded by the isolation during the pandemic and the economic strains of the cost-of-living crisis. These factors have added layers of anxiety, depression, and insecurity, making our work more critical than ever. Our dedicated team at SOSRC remains resolute in providing trauma-informed, empathetic support to ensure every survivor feels heard, validated, and empowered on their path to recovery.

R Dunhill

Chair of Trustees

Date: 3 December 2024

SOS RAPE CRISIS

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024

The Trustees present their annual report together with the financial statements of the Charity for the year ended 31 March 2024.

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

a. Policies and objectives

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 provision of medical, legal and emotional counselling.

There has been no change to these during the year.

Public Benefit: In accordance with Section 4 of the Charities Act 2006, the trustees confirm that they have met their obligation to consider the Charity Commission's guidance on public benefit. All activities undertaken by SOSRC directly further our charitable purposes and aim to serve the broader public. This is further elaborated upon in our Annual Report, which provides a comprehensive overview of the charity's achievements.

b. Activities undertaken to achieve objectives

Introduction to Services and Philosophy: At SOS Rape Crisis (SOSRC), we are deeply committed to offering a holistic, feminist-centred approach to supporting survivors of sexual violence. Our services are inclusive, ensuring that individuals of all genders and ages receive the support they need. We take pride in delivering a wide range of wraparound services that cater not only to survivors but also to their families, friends, and professionals in the field.

Comprehensive ISVA and Advocacy Services: Our Independent Sexual Violence Advocate (ISVA) and Advocacy services provide vital, hands-on support to survivors. These services are tailored to offer both practical and emotional assistance, with a particular focus on helping survivors navigate the complexities of the Criminal Justice System (CJS). We understand that the legal processes surrounding sexual violence cases can be daunting and overwhelming. Therefore, our ISVAs guide survivors through each step of their journey, ensuring they are well-informed, supported, and empowered. This not only includes accompaniment to court hearings but also practical advice on legal rights, reporting to the police, accessing compensation, and safeguarding.

Dedicated Support for Children and Young People: Our commitment to supporting children and young people is exemplified by our specialised Young Persons Service, which has been made possible through grants from BBC Children in Need (Ended in November 2023) and The National Lottery Community Fund. Designed for individuals aged 4-17, this service offers a variety of therapeutic and educational interventions aimed at empowering younger survivors. Key features of this service include workshops, creative activities, play therapy, and talking therapy, all of which are designed to address the unique needs of younger clients in a safe and supportive environment. Our objective is not only to help these young people heal but also to provide them with tools and strategies to thrive beyond their traumatic experiences.

Educational Initiatives for Preventing Sexual Violence: In alignment with our goal to combat and reduce the prevalence of sexual violence, SOSRC places a strong emphasis on education. Our outreach work in secondary schools includes delivering lessons on vital topics such as consent, toxic masculinity, the harms of pornography, and the importance of active bystander intervention. These educational initiatives are designed not only to inform but to spark critical conversations about sexual violence, encouraging young people to challenge harmful

SOS RAPE CRISIS

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Objectives and activities (continued)

behaviours and cultural norms. By providing this education, we aim to empower young people to seek help when needed and foster a future generation that is less tolerant of behaviours contributing to sexual violence against women and girls.

Therapeutic Services for All Ages: SOSRC continues to offer specialist therapy services for adult survivors and their families. We continue to be flexible by providing face to face, online and telephone support options for those who need them. Our therapeutic offerings include one-on-one counselling, group work, wellbeing groups and specialist therapeutic interventions. These services are designed to help individuals process their trauma, regain a sense of control, and ultimately, heal. For many of our clients, therapy has been a lifeline that allows them to reconnect with their sense of self, build healthier relationships, and overcome the long-term effects of sexual violence.

Achievements and performance

a. Main achievements of the Charity

Charitable Impact and Reach: Over the last financial year, SOSRC provided critical services to a total of 979 individuals. This includes 43 children under the age of 12, 183 young people between the ages of 13 and 17, and 753 adults. The demographic breakdown of our client base reflects 871 women, 89 men, and 18 individuals who identify as transgender/other. The volume of new referrals has been on par for the year before, with 646 new cases recorded during the year. These figures underscore the growing demand for our services and our continued commitment to meeting the needs of a diverse population of survivors.

b. Review of activities

Total income for the year was £697,760 (2023: £639,452) and the total expenditure was £608,375 (2023: £589,966) resulting in a surplus of £89,385 (2023: £52,486). At the period end the charity held cash at the bank of £750,223 (2023: £635,596) and has reserves of £775,139 (2023: £685,754). £41,179 (2023: £22,358) of which are restricted creating £733,960 (2023: £663,396) of unrestricted reserves.

c. Investment policy and performance

Investment Policy and Objectives: Our trustees have the authority to manage and invest the charity's funds prudently, ensuring that resources are allocated effectively to sustain our mission. At present, the general reserve funds are held in a dedicated savings account, separate from our operational accounts with CAF Bank, ensuring that these reserves are available when needed while still providing a modest return.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

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TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

b. Reserves policy

Financial Overview and Reserves Policy: SOSRC adheres to the guidelines set by the Charity Commission for England and Wales by maintaining unrestricted reserves equivalent to approximately 9 months of budgeted expenditure. This reserve policy serves as a safety net, enabling the charity to cover unforeseen costs such as redundancy, maternity leave, long-term sickness, and essential building maintenance. The reserve also guarantees that, in the event of operational cessation, we can continue providing services for up to six months.

c. Principal risks and uncertainties

Risk Management: Risk management is a priority at SOSRC, and the trustees are proactive in identifying and mitigating potential threats to the charity. This includes conducting an annual risk assessment and establishing procedures to manage and reduce identified risks. The systems in place aim to safeguard the charity from fraud, financial mismanagement, and operational disruptions, ensuring that any risks that do materialise have minimal impact on our services.

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TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

d. Principal funding

Grants, Funds, and Income (2023/24)

BBC Children in Need: Originally scheduled to conclude in November 2022, this grant was extended for an additional year, now continuing until November 2023. The funding is specifically designated for staff hours and resources, ensuring that specialist support is available for children and young people. This extension allows us to provide ongoing, dedicated care and services to meet the unique needs of these vulnerable individuals.

The National Lottery Community Fund: In the third year of a three-year grant, this fund supports 2.5 full-time equivalent therapists delivering face-to-face sessions to survivors. An uplift of £9700 was granted to fund the "Girls to the Front" (GTTF) group, covering essential living costs, resources for activities, and food – this grants end in March 2024.

The National Lottery Cost Living Grant: We received a payment of £50,727.45, which has been allocated to support survivors by providing food vouchers, assistance with utility bills, and covering staffing costs. This funding will be utilized until the grant concludes in March 2024, helping to address the essential needs of survivors during this period.

Essex Community Foundation: We received a grant of £10,000 to contribute towards the rent for 24 Clarence Road for a period of one year. This grant will be in effect until it concludes in August 2024.

Police Fire Crime Commissioner Community Fund: We received £1,000 to support staffing costs for delivering school education lessons. This grant concluded in March 2023.

Essex County Council Sexual Violence Domestic Abuse Fund: We received £51,943.50 in commissioned funding, which was allocated to increase staff hours dedicated to supporting survivors residing in secure accommodation who have experienced both domestic abuse and sexual violence. This funding allowed us to extend our services to these vulnerable individuals, ensuring they received the necessary emotional and practical support. Additionally, SOSRC provided support to survivors within our own service areas and extended our reach by delivering services on behalf of SERICC in their designated areas. This collaborative effort ensured comprehensive care for survivors across multiple regions – this fund started in August 2023 and ends in March 2025.

Synergy Partnership Funding: Through funding from the Fire, Police, and Crime Commissioner (FPCC) and the Ministry of Justice (MOJ), we have been able to support the ISVA service and other core functions of the charity. We received £200,700.00 which is our core funding without the extra funds from the MOJ. £207,306.00 additional funding came from several funds including The Rape Support Fund, Domestic ISVA fund, Male Support Fund and Engagement ISVA fund.

Better Outcomes through Linked Data Project (BOLD): received £8,675 from the Ministry of Justice (MOJ) to contribute valuable data and insights towards the initiative. The BOLD project aims to improve outcomes for survivors of sexual violence by using linked data to better understand their experiences and needs, particularly those whose cases have been marked 'no further action' (NFA) by the Criminal Justice System. Through this funding, SOSRC is supporting the collection and analysis of data that highlights the ongoing engagement of survivors with support services, such as counselling and emotional support, even when legal proceedings do not advance. Our contributions help ensure that the project is grounded in real-world experiences, ultimately aiming to improve services and resources for survivors, enhance decision-making processes, and inform policy development within the sector.

SOS RAPE CRISIS

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Structure, governance and management

a. Constitution

SOS Rape Crisis is a registered charity, number 1194207, and is constituted under a CIO Association.

The governance of SOSRC is overseen by a dedicated Board of Trustees, whose role is to ensure the charity's operations align with best practices and high standards, particularly those set by Rape Crisis England and Wales (RCEW) National Service Standards. Throughout the year, the Board undertakes regular reviews of existing policies and adopts new ones as necessary to maintain the charity's compliance and effectiveness. SOSRC is a member of the National Council for Voluntary Organisations (NCVO), which allows our trustees access to ongoing training and professional development. This ensures that our leadership is well-equipped to tackle contemporary challenges facing the charity sector.

b. Methods of appointment or election of Trustees

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 Trustees Board and Senior Management position within the charity are held by women.

c. Organisational structure and decision-making policies

Board of Trustees and Key Staff: The following individuals served as trustees during the financial year:

- Chair: Ms. Ros Dunhill
- Vice Chair: Ms. Alison Smith MBE
- Secretary: Ms. Mali Dunkley
- Treasurer: Ms. Laura Martin
- Trustee: Ms. Maggi Howell
- Trustee: Ms. Lesley Richardson
- Trustee: Ms. Rachelle Stone
- Trustee: Ms. Caroline Jennings

The Chair is nominated by her fellow trustees, and all trustees serve without a beneficial interest in the charity. All honorary roles within the Board, as well as senior management positions within the charity, are held by women, in compliance with Rape Crisis England and Wales membership criteria.

- **Key Staff (2023/24)**
- CEO: Ms. Cathryn Cardoza
- Operations Manager: Ms. Ellie McGregor
- ISVA Manager: Ms. Anne-Marie Betts
- Clinical Manager: Ms. Liz Lockwood
- Counselling Lead: Ms. Caroline Parry
- Information Lead: Ms. Becki Scott
- CH/ISVA: Ms. Sam Anderson (previous surname Ingle)
- CH/ISVA: Ms. Cat Bentley
- CH/ISVA & YP Worker: Ms. Louise Murphy
- Sexual Violence Counsellor: Ms. Sarah Lowndes-King (sessional)
- Sexual Violence Counsellor: Ms. Ariana Pedzikowska
- Sexual Violence Counsellor: Ms. Yazmin Kiraz (departure Dec 2023)
- Sexual Violence Counsellor: Ms. Veedia Ramalingum (departure Nov 2023)
- First Contact Navigator: Ms. Lauren Ashton
- Young Person Engagement Worker: Ms. Kelly Farrell

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TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Plans for future periods

Future Developments: Looking ahead, the Board of Trustees remains committed to seeking sustainable income streams that will enable the charity to continue delivering essential services. While we have secured several key grants, we recognize the importance of diversifying our funding sources to ensure long-term stability and resilience.

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' 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 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 its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the CIO Association. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:

L Martin
Trustee

Date: 3 December 2024

SOS RAPE CRISIS

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2024

Independent examiner's report to the Trustees of SOS Rape Crisis ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2024.

Responsibilities and basis of report

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

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

SOS RAPE CRISIS

INDEPENDENT EXAMINER'S REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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 Institute of Chartered Accountants in England & Wales, which is one of the listed bodies.

Your attention is drawn to the fact that the Charity has prepared the accounts 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 (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 been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the 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 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.

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 accounts to be reached.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:

Dated: 3 December 2024

Stuart Harrison FCA

Venthams

Chartered Accountants
Millhouse
32 - 38 East Street
Rochford
Essex
SS4 1DB

SOS RAPE CRISIS

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024

	Note	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:					
Donations and legacies	3	175,868	517,612	693,480	636,373
Charitable activities	4	-	2,520	2,520	1,770
Investments	5	-	1,760	1,760	1,309
Total income		175,868	521,892	697,760	639,452
Expenditure on:					
Charitable activities	6	157,047	451,328	608,375	586,966
Total expenditure		157,047	451,328	608,375	586,966
Net movement in funds		18,821	70,564	89,385	52,486
Reconciliation of funds:					
Total funds brought forward		22,358	663,396	685,754	633,268
Net movement in funds		18,821	70,564	89,385	52,486
Total funds carried forward		41,179	733,960	775,139	685,754

SOS RAPE CRISIS

BALANCE SHEET FOR THE YEAR ENDED 31 MARCH 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	11	16,758	21,205
Investments	12	1	1
		<u>16,759</u>	<u>21,206</u>
Current assets			
Debtors	13	26,039	45,193
Cash at bank and in hand		750,223	635,596
		<u>776,262</u>	<u>680,789</u>
Creditors: amounts falling due within one year	14	(17,882)	(16,241)
Net current assets		<u>758,380</u>	<u>664,548</u>
Total assets less current liabilities		<u>775,139</u>	<u>685,754</u>
Total net assets		<u>775,139</u>	<u>685,754</u>
Charity funds			
Restricted funds	15	41,179	22,358
Unrestricted funds	15	733,960	663,396
Total funds		<u>775,139</u>	<u>685,754</u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

L Martin
Trustee
Date: 3 December 2024

SOS RAPE CRISIS

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2024

	2024 £	2023 £
Cash flows from operating activities		
Net cash used in operating activities	116,799	50,104
Cash flows from investing activities		
Dividends, interests and rents from investments	1,760	1,308
Purchase of tangible fixed assets	(3,932)	(4,897)
Net cash used in investing activities	(2,172)	(3,589)
Cash flows from financing activities		
Net cash provided by financing activities	-	-
Change in cash and cash equivalents in the year	114,627	46,515
Cash and cash equivalents at the beginning of the year	635,596	589,081
Cash and cash equivalents at the end of the year	750,223	635,596

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

1. General information

SOS Rape Crisis CIO is a charitable incorporated organisation, registered with the Charity Commission, and is governed by its constitution dated 23 April 2021. The principal address of the charity is Clarence House, 20-24 Clarence Road, Southend-on-Sea, Essex, SS1 1AN.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

SOS Rape Crisis meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.3 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 allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

2. Accounting policies (continued)

2.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.5 Tangible fixed assets and depreciation

Tangible fixed assets costing £250 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following bases:

Fixtures and fittings	-
Computer equipment	-

2.6 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of financial activities.

2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

2. Accounting policies (continued)

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.10 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.11 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

SOS RAPE CRISIS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

3. Income from donations and legacies

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Donations	-	789	789	1,150
Grants	175,868	516,823	692,691	635,223
	<u>175,868</u>	<u>517,612</u>	<u>693,480</u>	<u>636,373</u>
<i>Total 2023</i>	<u>161,025</u>	<u>475,348</u>	<u>636,373</u>	

4. Income from charitable activities

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from charitable activities - Support and education	2,520	2,520	1,770
	<u>2,520</u>	<u>2,520</u>	<u>1,770</u>
<i>Total 2023</i>	<u>1,770</u>	<u>1,770</u>	

5. Investment income

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Investment income - local cash	1,760	1,760	1,309
	<u>1,760</u>	<u>1,760</u>	<u>1,309</u>
<i>Total 2023</i>	<u>1,309</u>	<u>1,309</u>	

SOS RAPE CRISIS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

6. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total 2024 £	<i>Total 2023 £</i>
Support and education	157,047	451,328	608,375	586,966
<i>Total 2023</i>	150,794	436,172	586,966	

7. Analysis of expenditure by activities

	Activities undertaken directly 2024 £	Support costs 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Support and education	599,913	8,462	608,375	586,967
<i>Total 2023</i>	576,361	10,606	586,967	

SOS RAPE CRISIS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

7. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Support and education 2024 £	Total funds 2024 £	Total funds 2023 £
Staff costs	437,507	437,507	416,456
Depreciation	8,379	8,379	10,443
Cleaning costs	6,011	6,011	6,500
Group work	8,974	8,974	32,945
Premises rent	42,372	42,372	40,856
Insurance	3,079	3,079	1,932
Telecommunications	8,399	8,399	7,609
Office expenses	11,870	11,870	9,281
Bank charges	60	60	69
Travel and subsistence	8,061	8,061	6,847
Computer software and expenses	14,125	14,125	12,354
Maintenance, equipment hire, repairs and renewals	20,641	20,641	8,226
Staff training	18,834	18,834	13,794
Sundry expenses	1,760	1,760	130
Staff support costs	3,024	3,024	1,794
Volunteer expenses and supervision	6,817	6,817	7,125
	<u>599,913</u>	<u>599,913</u>	<u>576,361</u>
<i>Total 2023</i>	<u>576,361</u>	<u>576,361</u>	

Analysis of support costs

	Support and education 2024 £	Total funds 2024 £	Total funds 2023 £
Legal and professional	4,088	4,088	6,154
Accountancy	4,374	4,374	4,452
	<u>8,462</u>	<u>8,462</u>	<u>10,606</u>
<i>Total 2023</i>	<u>10,606</u>	<u>10,606</u>	

SOS RAPE CRISIS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

8. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £2,274 (2023 - £3,600), and other services of £ - (2023 - £ -).

9. Staff costs

	2024 £	2023 £
Wages and salaries	396,258	380,773
Social security costs	34,248	29,261
Contribution to defined contribution pension schemes	7,001	6,421
	<u>437,507</u>	<u>416,455</u>

The average number of persons employed by the Charity during the year was as follows:

	2024 No.	2023 No.
Employees	<u>9</u>	<u>13</u>

No employee received remuneration amounting to more than £60,000 in either year.

Key management personnel, considered to be the Service Director, whose cost of remuneration was £54,580 (2023: £41,825) including employers national insurance of £5,516 (2023: £5,658).

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 31 March 2024, expenses totalling £115 were reimbursed or paid directly to 3 Trustees (2023 - £147 to 2 Trustees). The amounts received related to travel and subsistence expenses incurred by the trustees.

SOS RAPE CRISIS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

11. Tangible fixed assets

	Fixtures and fittings £	Computer equipment £	Total £
Cost or valuation			
At 1 April 2023	13,813	26,501	40,314
Additions	1,834	2,098	3,932
At 31 March 2024	15,647	28,599	44,246
Depreciation			
At 1 April 2023	6,003	13,106	19,109
Charge for the year	3,215	5,164	8,379
At 31 March 2024	9,218	18,270	27,488
Net book value			
At 31 March 2024	6,429	10,329	16,758
At 31 March 2023	7,810	13,395	21,205

SOS RAPE CRISIS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

12. Fixed asset investments

	Investments in associates £
Cost or valuation	
At 1 April 2023	1
At 31 March 2024	<u>1</u>

Principal associates

The fixed asset investment is a 20% shareholding in Icena Ltd, a company registered in England and Wales, registration number 12100766, registered office, Pavilion Court, 600 Pavilion Drive, Northampton, United Kingdom, NN4 7SL. SOSRC and 4 other Rape Crisis Centre in the region are Shareholders of ICENA with voting rights to the decision-making process, one vote per Centre. ICENA is a social enterprise company that provides training and other paid for services that are external to the services delivery of SOSRC as a whole.

SOS RAPE CRISIS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

13. Debtors

	2024 £	2023 £
Due within one year		
Amounts owed by participating interests	15,000	15,000
Other debtors	-	18,597
Prepayments and accrued income	11,039	11,596
	<u>26,039</u>	<u>45,193</u>

14. Creditors: Amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	9,150	9,040
Other creditors	1,262	-
Accruals and deferred income	7,470	7,201
	<u>17,882</u>	<u>16,241</u>

SOS RAPE CRISIS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

15. Statement of funds

Statement of funds - current year

	Balance at 1 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
Unrestricted funds				
General Fund	663,396	521,892	(451,328)	733,960
Restricted funds				
Children in Need	22,358	(18,597)	(3,761)	-
The Big Lottery - Cost of living	-	50,727	(50,727)	-
CARA Talking Therapy	-	4,050	(4,050)	-
ECF Rent	-	10,000	(10,000)	-
PFCC Community Fund	-	5,000	(5,000)	-
The Big Lottery	-	102,934	(83,509)	19,425
Violence and Vulnerability grant	-	21,754	-	21,754
	22,358	175,868	(157,047)	41,179
Total of funds	685,754	697,760	(608,375)	775,139

SOS RAPE CRISIS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

15. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 March 2023 £</i>
Unrestricted funds					
General Fund	624,108	478,427	(436,172)	(2,967)	663,396
Restricted funds					
Children in Need	8,063	56,291	(41,996)	-	22,358
Girls Camping Trip	-	3,500	(3,640)	140	-
Girls Group Fund	1,097	-	(1,097)	-	-
Sir Captain Tom	-	8,000	(8,954)	954	-
The Big Lottery Fund	-	93,234	(95,107)	1,873	-
	9,160	161,025	(150,794)	2,967	22,358
Total of funds	633,268	639,452	(586,966)	-	685,754

16. Summary of funds

Summary of funds - current year

	Balance at 1 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
General funds	663,396	521,892	(451,328)	733,960
Restricted funds	22,358	175,868	(157,047)	41,179
	685,754	697,760	(608,375)	775,139

SOS RAPE CRISIS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

16. Summary of funds (continued)

Summary of funds - prior year

	<i>Balance at 1 April 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 March 2023 £</i>
General funds	624,108	478,427	(436,172)	(2,967)	663,396
Restricted funds	9,160	161,025	(150,794)	2,967	22,358
	<u>633,268</u>	<u>639,452</u>	<u>(586,966)</u>	<u>-</u>	<u>685,754</u>

17. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	-	16,758	16,758
Fixed asset investments	-	1	1
Current assets	41,179	735,083	776,262
Creditors due within one year	-	(17,882)	(17,882)
Total	<u>41,179</u>	<u>733,960</u>	<u>775,139</u>

Analysis of net assets between funds - prior period

	<i>Restricted funds 2023 £</i>	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Tangible fixed assets	-	21,205	21,205
Fixed asset investments	-	1	1
Current assets	22,358	658,431	680,789
Creditors due within one year	-	(16,241)	(16,241)
Total	<u>22,358</u>	<u>663,396</u>	<u>685,754</u>

SOS RAPE CRISIS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

18. Reconciliation of net movement in funds to net cash flow from operating activities

	2024 £	2023 £
Net income for the period (as per Statement of Financial Activities)	89,385	52,486
Adjustments for:		
Depreciation charges	8,379	10,443
Dividends, interests and rents from investments	(1,760)	(1,309)
Decrease/(increase) in debtors	19,154	(16,178)
Increase in creditors	1,641	4,662
Net cash provided by operating activities	116,799	50,104

19. Analysis of cash and cash equivalents

	2024 £	2023 £
Cash in hand	750,223	635,596
Total cash and cash equivalents	750,223	635,596

20. Analysis of changes in net debt

	At 1 April 2023 £	Cash flows £	At 31 March 2024 £
Cash at bank and in hand	635,596	114,627	750,223
	635,596	114,627	750,223

21. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £7,001 (2023 - £3,628). Amounts of £1,262 (2023: £nil) were payable to the fund at the balance sheet date and are included in creditors.

SOS RAPE CRISIS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

22. Operating lease commitments

At 31 March 2024 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2024 £	2023 £
Not later than 1 year	35,640	36,645
Later than 1 year and not later than 5 years	35,640	73,291
	<u>71,280</u>	<u>109,936</u>

23. Related party transactions

The Charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charity at 31 March 2024.