

RAPE CRISIS SCOTLAND
(formerly Scottish Rape Crisis Network)
(Limited by Guarantee)
Company number SC258568

Report and Financial Statements

For the year ended
31 March 2006

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**RAPE CRISIS SCOTLAND
(Limited by Guarantee)**

Legal and Administrative Information

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Directors

Frances O'Boyle
Susan Lawson
Jan MacLeod
Kate Cavanagh

Secretary

Sandy Brindley

Auditors

Campbell Dallas
Sherwood House
7 Glasgow Road
Paisley
PA1 3QS

Bankers

Unity Trust Bank plc
Nine Brindley Place
Birmingham
B1 2HB

Registered Office

Suite 58
Central Chambers
93 Hope Street
Glasgow
G2 6LD

Charity Number

SC025642

Company Number

SC258568

The directors present their report together with the accounts for the year ended 31 March 2006

Reference and administrative information

The company is limited by guarantee and has no share capital

The company is a recognised Scottish charity, number SC025642

Change of name

The company changed its name from Scottish Rape Crisis Network to Rape Crisis Scotland on 5 October 2006

Structure, governance and management

The company is governed by the Memorandum and Articles of Association

The company is managed by the Board of Directors who meet on a regular basis to discuss and consider the operations of the company

Full membership of the company is open to any company or other corporate body or any woman who is the nominee of any society, unincorporated association or trust not established for the purposes of profit which supports the objects and which provides support to women and girls who have been raped or sexually abused. The company may in general meeting admit as an associate member any woman or organisation who does not meet the conditions of full membership. Associate members do not have any voting rights. Membership requires the approval of the directors.

Directors

The directors of the company during the period were as follows

Oona Books	(resigned 30 September 2005)
Frances O'Boyle	
Susan Lawson	(appointed 30 September 2005)
Jan MacLeod	(appointed 5 October 2006)
Kate Cavanagh	(appointed 5 October 2006)

Recruitment and appointment of directors

The directors are appointed at the annual general meeting of the company. Any full member may be appointed a director. A corporate full member can only have one representative holding office as a director at any time and nominate one member on any occasion of election/reappointment. The directors may at any time appoint any woman, on the basis that she has special skills or experience which would be of assistance to the board as a co-opted director. Any director appointed since the last annual general meeting shall retire from office and out of the remaining member directors one shall retire from office.

Director induction and training

Most members are already familiar with the practical work of the network. New directors are provided with copies of the Memorandum and Articles of Association and the aims and objectives. Additionally they are given the opportunity to spend some time with the Network to familiarise themselves with the Network and the context in which it operates. They are also required to attend a Board meeting prior to formal appointment as a director.

Objects and activities

The principal objects of the network are

- To relieve the emotional distress of women and girls who have been raped or in any way sexually assaulted or abused, and
- To advance the education of the general public and of professional bodies about the nature and extent of sexual violence against women and girls, to broaden understanding about its prevention and to develop appropriate responses,
- By encouraging and assisting the development of locally based charitable and voluntary organisations which provide relevant support services to women and girls and by enabling collaboration between such organisations in order that they may work most effectively together

Achievements and performance

In the past year, we have provided funding – through the Scottish Executive – to support the development of a rape crisis service in Argyll & Bute. Two new rape crisis centres which were established in Western Isles and Lanarkshire in 2003 became autonomous organisations by the end of the financial year.

In order to inform any future service development, RCS has commissioned an evaluation of the processes used to establish new rape crisis centres.

In the past year, RCS has invested in building infrastructure to support the development of new rape crisis services in Scotland, including the development of a volunteer training pack, model policies, starter pack and model business plan.

RCS also contributed to two major legal reviews, as well as to the development of a national policy framework on violence against women.

Financial review

The directors are satisfied with the financial position of the company and are grateful for the continuing funding from the Scottish Executive. Overall there are net incoming resources of £66,437 in the year after transfers to separately established centres. This funding allows various developments to be undertaken particularly the establishment of separate rape crisis centres in areas not presently covered.

Investments

The Memorandum of Association authorises the directors to make and hold investments using the general funds of the charity, but no such investments are presently held. All monies are held in deposit or current bank/building society accounts.

Risk Management

The directors actively review the major risks which the charity faces on a regular basis and believe that maintaining reserve levels, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions.

Reserves policy

The directors have established a policy whereby unrestricted funds not committed or invested in tangible fixed assets held by the charity should be equivalent to approximately three months of resources expended. At this level the directors believe they would be able to continue the current activities in the short term in the event of a significant drop in funding.

Future Plans

In the coming year, RCS plans to develop and secure funding for and run a public awareness campaign on rape. We further intend to progress plans to develop a national rape crisis helpline for Scotland, and to secure funding for this development. We will also be developing an oral history project for the rape crisis movement in Scotland.

Directors' responsibilities

Company law requires the directors to prepare accounts that give a true and fair view of the state of affairs of the company and of the profit or loss for its financial period. In doing so the directors are required to

- Select suitable accounting policies and apply them consistently,
- Make judgements and estimates that are reasonable and prudent,
- Prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business.

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The directors are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the accounts comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

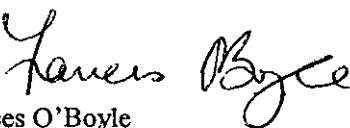
Statement as to disclosure of information to auditors

So far as the directors are aware, there is no relevant audit information (as defined by Section 234ZA of the Companies Act 1985) of which the company's auditors are unaware, and each director has taken all the steps that he ought to have taken as a director in order to make himself aware of any relevant audit information and to establish that the company's auditors are aware of that information.

Small Company Exemptions

The accounts have been prepared in accordance with the special provision of Part VII of the Companies Act 1985 relating to Small Companies.

By order of the Board


Frances O'Boyle
15/12 2006

RAPE CRISIS SCOTLAND
(Limited by Guarantee)

**Report of the Independent Auditors to the members of
Rape Crisis Scotland**

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We have audited the financial statements of Rape Crisis Scotland for the year ended 31 March 2006 on pages 8 to 18. These financial statements have been prepared under the historical cost convention and in accordance with the accounting policies set out therein.

This report is made solely to the company's members, as a body, in accordance with Section 235 of the Companies Act 1985. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective Responsibilities of Directors and Auditors

As described on page 5, the company's directors are responsible for the preparation of the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Our responsibility is to audit the financial statements in accordance with the relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Companies Act 1985 and other relevant legislation. We also report to you if, in our opinion, the Report of the Directors is consistent with the financial statements.

In addition we report to you, if in our opinion, if the company has not kept proper accounting records, if we have not received all the information and explanations we require for our audit, or if information specified by law regarding directors' remuneration and transactions with the company is not disclosed.

We read the Report of the Directors and consider the implications for our report if we become aware of any apparent misstatements within it.

Basis of Audit Opinion

We conducted our audit in accordance with United Kingdom Auditing Standards issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the directors in the preparation of the financial statements, and of whether the accounting policies are appropriate to the company's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

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RAPE CRISIS SCOTLAND
(Limited by Guarantee)

Report of the Independent Auditors to the members of
Rape Crisis Scotland (cont'd)

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Opinion

In our opinion the company's financial statements give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice, of the state of the affairs of the company at 31 March 2006 and of the incoming resources and resources expended including its income and expenditure for the period then ended and have been properly prepared in accordance with the Companies Act 1985

In our opinion the information given in the report of the directors is consistent with the financial statements



Campbell Dallas
Chartered Accountants and Registered Auditors
Sherwood House
7 Glasgow Road
Paisley
PA1 3QS

2006

RAPE CRISIS SCOTLAND
(Limited by Guarantee)

Profit and Loss Account and Statement of Financial Activities

For the year ended 31 March 2006

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	Note	Unrestricted £	Designated £	Restricted £	Total 2006 £	Total 2005 £
Incoming resources from Generated funds						
Bank interest	3	8,123		1,934	10,057	9,434
Donations		422			422	471
Incoming resources from Charitable activities						
Grants	3	150,000		655,799	805,799	718,032
Other income		5,243		4,976	10,219	7,060
		<u>163,788</u>	<u></u>	<u>662,709</u>	<u>826,497</u>	<u>734,997</u>
Resources expended						
	4					
Charitable activities		142,832	908	478,158	621,898	571,827
Governance costs		3,088			3,088	4,101
		<u>145,920</u>	<u>908</u>	<u>478,158</u>	<u>624,986</u>	<u>575,928</u>
Net incoming(outgoing) resources		17,868	(908)	184,551	201,511	159,069
Transfers		(573)	41,500	(175,461)	(135,074)	
Reconciliation of funds						
Total funds brought forward		<u>17,811</u>	<u>25,000</u>	<u>208,638</u>	<u>251,449</u>	<u>92,380</u>
Total funds carried forward		<u>35,106</u>	<u>65,592</u>	<u>217,188</u>	<u>317,886</u>	<u>251,449</u>

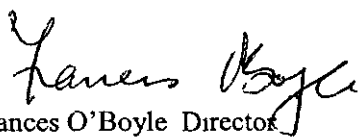
RAPE CRISIS SCOTLAND
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Balance Sheet as at 31 March 2006

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	Note	Year ended 31.3.06 £	Period ended 31.3.05 £
Fixed assets			
Tangible assets	6	7,316	21,256
Current assets			
Debtors and prepayments	7	2,360	3,907
Cash at bank		337,917	240,876
Cash in hand		35	177
		<u>340,312</u>	<u>244,960</u>
Current liabilities			
Creditors and accruals	8	29,742	14,767
Net current assets		<u>310,570</u>	<u>230,193</u>
Total net assets		<u>317,886</u>	<u>251,449</u>
Funds			
Unrestricted funds			
General	9	35,106	17,811
Designated	10	65,592	25,000
Restricted funds	11	217,188	208,638
		<u>317,886</u>	<u>251,449</u>

The financial statements of the company have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies and were approved by the Board of Directors on 15. 12. 2006


Frances O'Boyle Director

The notes on pages 10 to 18 form part of these accounts

1 ACCOUNTING POLICIES

Basis of Preparation of Accounts

The financial statements have been prepared under the historic cost convention. In preparing the financial statements the charity follows best practices laid down in the Statement of Recommended Practice "Accounting for Charities".

Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the company earns the right to consideration by its performance.

Resources expended

Expenditure is recognised on an accrued basis as a liability is incurred. Expenditure includes VAT and is reported as part of the expenditure to which it relates.

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

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

Depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life as follows: Fixtures, fittings and equipment – 25% on cost.

Pension Costs

The charity participates in The Pensions Trust SCVO Final Salary Pension Scheme. This is a multi employer defined benefits scheme. Contributions are charged to the income and expenditure account as they become payable in accordance with the rules of the scheme. Further details are given in Note 13.

Value Added Tax

Value Added Tax is not recoverable by the Charity and as such is included in the relevant costs in the financial statements.

Taxation

The charity is a registered charity for tax purposes.

Fund Accounting

Funds held by the charity are either

- *Unrestricted general funds* – these are funds which can be used in accordance with the charitable objects at the discretion of the directors
- *Designated funds* – these are funds set aside by the directors out of unrestricted general funds for specific future purposes or projects
- *Restricted funds* – these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

2	NET MOVEMENT IN FUNDS FOR THE PERIOD	Year ended	Period ended
		31.3.06	31.3.05
		£	£
	The net movements in funds is stated after charging		
	Audit fees	2,750	2,750
	Depreciation	11,570	5,100
		<u> </u>	<u> </u>
3	INCOMING RESOURCES	2006	2005
		£	£
	Scottish Executive grants		
	Core funding	150,000	103,032
	Restricted funds (see note 10)	644,029	615,000
		<u> </u>	<u> </u>
		794,029	718,032
	Other grants	11,770	
		<u> </u>	<u> </u>
		805,799	718,032
		<u> </u>	<u> </u>
	Interest		
	Ordinary activities	8,123	7,212
	Centres	1,934	2,222
		<u> </u>	<u> </u>
		10,057	9,434
		<u> </u>	<u> </u>

RAPE CRISIS SCOTLAND
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Notes to the Accounts (cont'd)
For the year ended 31 March 2006

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4 ANALYSIS OF TOTAL RESOURCES EXPENDED

	Basis of Allocation £	Charitable Activities £	Governance Costs £	Year 2006 £	Period 2005 £
Costs allocated directly to activities					
Staff costs	direct	85,712	0	85,712	121,840
Premises	direct	11,815	0	11,815	13,985
General office	direct	11,803	0	11,803	23,511
Travel and subsistence	direct	2,273	0	2,273	11,223
Professional fees	direct	11,811	0	11,811	1,107
Audit fees	direct	0	2,500	2,500	2,750
Management group expenses	direct	0	588	588	1,351
Training and conference	direct	10,529	0	10,529	13,823
Depreciation	direct	3,261	0	3,261	2,892
Grants	direct	245,000	0	245,000	245,000
Project costs	direct	239,694	0	239,694	138,446
		<u>621,898</u>	<u>3,088</u>	<u>624,986</u>	<u>575,928</u>

5 STAFF COSTS

	Year ended 31.3.06 £	Period ended 31.3.05 £
Wages and salaries	155,931	166,254
Employers NIC	13,300	14,518
Pension	7,388	10,812
	<u>176,079</u>	<u>191,584</u>

No employee received more than £50,000 remuneration

The average full time equivalents employed in the year was as follows

Development	6	5
Administrative	2	2
	<u>8</u>	<u>7</u>

RAPE CRISIS SCOTLAND

Notes to the Accounts (cont'd)
For the year ended 31 March 2006

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6	TANGIBLE FIXED ASSETS	2005
	Fixtures, fittings and equipment	£
	Cost	
	At 1 April 2005	26,999
	Additions	18,169
	Transfer to individual centres	(31,064)
		<hr/>
	At 31 March 2006	14,104
	Depreciation	
	At 1 April 2005	5,743
	Charge for period	11,570
	Transfer to individual centres	(10,525)
		<hr/>
	At 31 March 2006	6,788
	Net Book Value	
	At 31 March 2006	7,316
		<hr/>
	At 31 March 2005	21,256
		<hr/>

The fixed assets held by the centres in Lanarkshire and the Western Isles were transferred to their newly established separately constituted centres in the year

7	DEBTORS AND PREPAYMENTS	2006	2005
		£	£
	Prepayments	2,360	3,907
		<hr/>	<hr/>
8	CREDITORS AND ACCRUALS	2006	2005
		£	£
	Trade Creditors and accruals	27,409	8,159
	Tax and Social Security	2,333	6,608
		<hr/>	<hr/>
		29,742	14,767
		<hr/>	<hr/>

RAPE CRISIS SCOTLAND

Notes to the Accounts (cont'd)
For the year ended 31 March 2006

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9 STATEMENT OF FUNDS

	At 31.3.05	Income £	Expenditure £	Transfers £	At 31.3.06 £
Unrestricted funds					
General Reserve	17,811	163,788	145,920	(573)	35,106
Designated Reserve	25,000		908	41,500	65,592
Restricted funds					
Total Restricted funds	208,638	662,709	478,698	(175,461)	217,188
Total Funds	<u>251,449</u>	<u>826,497</u>	<u>625,526</u>	<u>(134,534)</u>	<u>317,886</u>

10 DESIGNATED FUNDS

	At 31.3.05 £	Transfers £	Expenditure £	At 31.3.06 £
Development of funding model		15,000		15,000
Development of accreditation strategies		2,000		2,000
Rape awareness campaign		30,000		30,000
Legal fees		6,775		6,775
Staff training		125		125
Legal research		4,000		4,000
Structure review		4,000		4,000
Development of model policies		600		600
Evaluation of new centre development		4,000	908	3,092
Resource reserve	25,000	(25,000)		
	<u>25,000</u>	<u>41,500</u>	<u>908</u>	<u>65,592</u>

The balance of £43,612 on the development fund from the Scottish Executive has been transferred with their agreement to designated funds for developing a funding model, accreditation strategies and the Rape Awareness Campaign. The other funds have been designated by the directors.

RAPE CRISIS SCOTLAND

Notes to the Accounts (cont'd)
For the year ended 31 March 2006

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11 RESTRICTED FUNDS

	At 31.3.05 £	Income £	Expenditure £	Transfers £	At 31.3.06 £
Capital grant	7,386		3,261		4,125
Existing centres					
Aberdeen		95,000	95,000		
Dundee		50,000	50,000		
Edinburgh		50,000	50,000		
Glasgow		50,000	50,000		
Lanarkshire	47,642	114,845	111,613	(47,935)	2,939
Western Isles	43,631	101,235	57,718	(86,599)	549
New centres					
Argyll & Bute		75,000	16,585		58,415
Perth		75,000			75,000
Compensation fund for RCC's	20,000		14,350		5,650
National helpline	1,600	15,594	2,394	2,685	17,485
Review of Rape Crisis Service Provision	38,514		10,200		28,314
Development funding	49,865		6,253	(43,612)	
New volunteer training pack		20,000	3,740		16,260
SE database		6,710	6,300		410
Rape Crisis Network Europe		6,725			6,725
SCASE		2,600	1,284		1,316
	<u>208,638</u>	<u>662,709</u>	<u>478,698</u>	<u>(175,461)</u>	<u>217,188</u>

The capital grant is being released over the same period of time as the related assets are depreciated

The centres in Lanarkshire and Western Isles established separately constituted bodies during the year and funds were transferred to these bodies

Work on the other projects listed above will continue in the next financial year

12 SUMMARY OF NET ASSETS BY FUND

	Unrestricted £	Designated £	Restricted £	Total £
Fixed assets	3,191		4,125	7,316
Net Current Assets	31,915	65,592	213,063	310,570
	<u>35,106</u>	<u>65,592</u>	<u>217,188</u>	<u>317,886</u>

RAPE CRISIS SCOTLAND
(Limited by Guarantee)

Notes to the Accounts (contd)
For the year ended 31 March 2006

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13 SHARE CAPITAL

As the company is Limited by Guarantee there is no share capital. The guarantee by members is restricted to an amount not exceeding £1 per member.

14 PENSION SCHEME

Rape Crisis Scotland participates in the SCVO Pension Scheme.

The SCVO Pension Scheme is a multi employer defined benefit scheme. The scheme is funded and is contracted out of the state scheme.

The Trustee commissions an actuarial valuation of the scheme every 3 years. The main purpose of the valuation is to determine the financial position of the scheme in order to determine the level of future contributions required so that the scheme can meet its pension obligations as they fall due.

The actuarial valuation assesses whether the scheme's assets at the valuation date are likely to be sufficient to pay the pension benefits accrued by members as at the valuation date. Asset values are calculated by reference to market levels. Accrued pension benefits are valued by discounting expected future benefit payments using a discount rate calculated by reference to the expected future investment returns.

During the accounting period Rape Crisis Scotland paid contributions at the rate of 9.9%. Member contributions were 6.0%.

As at the balance sheet date there were 4 active members of the scheme employed by Rape Crisis Scotland. Rape Crisis Scotland continues to offer membership of the scheme to its employees.

It is not possible in the normal course of events to identify the share of underlying assets and liabilities belonging to individual participating employers. Accordingly, due to the nature of the Plan, the accounting charge for the period under FRS17 represents the employer contribution payable.

The last formal valuation of the scheme was performed as at 30 September 2002 by a professionally qualified actuary using the "projected unit credit" method.

The financial assumptions underlying the valuation as at 30 September 2002 were as follows:

	% pa
• Investment return on future contributions	6.6
• Investment return on accumulated assets	7.2
• Rate of salary increases	4.5
• Rate of pension increases	2.5
• Rate of price inflation	2.5

14 PENSION SCHEME (contd)

The market value of the scheme's assets at the valuation date was £12.8 million. The valuation revealed a shortfall of assets compared with the value of liabilities of £2.2 million (equivalent to a past service funding level of 85%).

The ongoing future service joint contribution rate (i.e. employer and employee contributions) was assessed as 15.9% of pensionable salaries.

In view of the past service shortfall it was agreed that employers would continue to pay contributions at the rate of 12.0% of pensionable salaries and that member contributions would be increased to 6.0% with effect from 1 April 2004.

New employers joining the scheme, including Rape Crisis Scotland, pay contributions at the ongoing employer future service contribution rate. This rate applies from the date the employer joins the scheme to the date of the second actuarial valuation of the scheme following the date of joining.

New employers also pay an additional age loading if the average age of their members is higher than the average age of the scheme membership. This loading applies from the date the employer joins the scheme to the date of the second actuarial valuation of the scheme following the date of joining, or such earlier date as agreed between the SCVO pensions committee and the scheme actuary.

Rape Crisis Scotland pays contributions at the rate of 9.9%, being the current ongoing contribution rate. Rape Crisis Scotland does not pay an age loading. This rate will be payable until 30 September 2008 after which Rape Crisis Scotland will pay contributions at the standard contribution rate per the most recent actuarial valuation.

Employers that have closed the scheme to new entrants and are required to pay an additional contribution loading to reflect the higher costs of a closed arrangement. This loading is based on actuarial advice and is subject to change from time to time. The loading is currently 3.5%.

If the valuation assumptions are borne out in practice this pattern of contributions should be sufficient to eliminate the past service deficit, on an ongoing funding basis by 30 September 2012.

The scheme actuary is currently carrying out an actuarial valuation of the scheme as at 30 September 2005. The results of this valuation will be available by the end of the next financial year.

Following a change in legislation in September 2005 there is a potential debt on the employer that could be levied by the Trustee of the scheme. The debt is due in the event of the employer ceasing to participate in the scheme or the scheme is winding up.

The debt for the scheme as a whole is calculated by comparing the liabilities for the scheme (calculated on a buy out basis, i.e. the cost of securing benefits by purchasing annuity policies from an insurer, plus an allowance for expenses) with the assets of the scheme. If the liabilities exceed assets there is a buy out debt.

RAPE CRISIS SCOTLAND
(Limited by Guarantee)

Notes to the Accounts (contd)
For the year ended 31 March 2006

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14 PENSION SCHEME (contd)

The leaving employer's share of the buy out debt is the proportion of the scheme's liability attributable to employment with the leaving employer compared to the total amount of the scheme's liabilities (relating to employment with all the currently participating employers). The leaving employer's debt therefore includes a share of any "orphan" liabilities in respect of previously participating employers. The amount of the debt therefore depends on many factors including total scheme liabilities, scheme investment performance, the liabilities in respect of current and former employees of the employer, financial conditions at the time of the cessation event and the insurance buy out market. The amounts of debt can therefore be volatile over time.

Rape Crisis Scotland understands that the scheme actuary will calculate potential employer debt figures, as at 30 September 2005, for each employer participating in the SCVO pension scheme as part of the current actuarial valuation process. These figures will be available from late 2006.

The next valuation will be as at 30 September 2008.