

1-5
Companies House
REGISTERED COMPANY NUMBER: SC258568 (Scotland)
REGISTERED CHARITY NUMBER: SC025642

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR
ENDED 31 MARCH 2016
FOR
RAPE CRISIS SCOTLAND**



RAPE CRISIS SCOTLAND

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2016**

	Page
Report of the Trustees	1 to 4
Report of the Independent Auditors	5 to 6
Statement of Financial Activities	7
Balance Sheet	8
Cash Flow Statement	9
Notes to the Cash Flow Statement	10
Notes to the Financial Statements	11 to 24
Reconciliation of Income and Expenditure	25
Reconciliation of Funds	26 to 27

RAPE CRISIS SCOTLAND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2016

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2016. The trustees have adopted the provisions of 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 2015).

OBJECTIVES AND ACTIVITIES

Objectives and aims

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; and
- 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.

Significant activities

Rape Crisis Scotland operates a national helpline which offers support and information to anyone affected by sexual violence and which is open 6pm-midnight, seven days a week. We also provide support to our existing member rape crisis centres and work to set up new services in areas where there are gaps in provision. We run a national sexual violence prevention project, with workers in our member centres engaging with young people across Scotland on issues around consent and healthy relationships. We have also established a national advocacy project, which supports people who have engaged, or are considering engaging, with the criminal justice process following a sexual offence.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Directors would like to note their thanks to the staff team for their continued hard work, enthusiasm and commitment to the work of Rape Crisis Scotland. A summary of key areas of work over the past year is given below:

Core activities - we were delighted to see the opening of three new rape crisis services, in Forth Valley, Orkney and Shetland. This represents a significant development of the support available to survivors across Scotland. RCS also secured funding to establish a national advocacy project to provide support and advocacy to people engaged or considering engaging with the criminal justice process following a sexual offence. 15 new full time / full time equivalent workers have been employed, fourteen in rape crisis centres across Scotland and one at DASAT as part of the project. RCS is represented on a number of key working groups, including the Scottish Government's Joint Strategic Board on Violence Against Women, the Crown Office Expert Group on Sexual Offences, the Cross Party Working Groups on Men's Violence Against Women and Adult Survivors of Child Sexual Abuse and the Scottish National Stalking Group.

Helpline - the Rape Crisis Scotland helpline is open 7 days a week from 6pm-midnight and offers free and confidential support and information to anyone affected by sexual violence. In the past year, the helpline responded to 4,834 calls.

Prevention - between October 2013 and March 2016, the RCS Sexual Violence prevention project engaged with 10,030 young people across Scotland, in 102 schools across 18 local authority areas. Workshops were delivered on issues relating to consent, sexualisation and pornography and social media. RCS was successful in securing funding for the continuation of this project for a further three years, including its expansion to three further centres covering five local authority areas.

Scottish Women's Rights Centre - a partnership between RCS, the Legal Services Agency and the University of Strathclyde Law Clinic that aims to make free legal information, advice and representation available to women survivors of gender based violence across Scotland. The Scottish Women's Rights Centre was launched on 22 April 2015 and provides free legal advice and information through a weekly helpline. 206 calls were received during this period. The Centre also benefits from a full time solicitor who is able to provide advice and representations and legal surgeries were established in Glasgow and Hamilton to facilitate advice and representation cases. 44 appointments were provided during this period.

RAPE CRISIS SCOTLAND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2016

FINANCIAL REVIEW

Financial position

The directors are satisfied with the financial position of the company and are grateful for the continuing funding from the Scottish Government. Overall there are net outgoing resources of £3,203 (2015: £9,949) in the year. Overall net assets have decreased from £91,678 to £88,475.

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 core resources expended. This level of reserves has not been met and the directors will endeavour to increase reserves if possible, and to monitor the activities of the charity. The charity recognises the impact on unrestricted reserves of the pension deficit reserve and aims to fund this deficit from income as each annual payment falls due.

Going concern

The directors adopt a range of methods in order to assess and test the principle of going concern. The charity prepares monthly budgets and monitors these against monthly management accounts. The Board regularly reviews income and expenditure trends, both in the short term and medium to long term. On the basis of these procedures, the directors believe the going concern principle is appropriate to these financial statements.

Principal risks and uncertainties

A key risk identified by the trustees is the limited sources of funding coming into the charity. The trustees are addressing this through the identification of other funders for additional projects within RCS. The trustees also recognise the risks associated with the pension scheme deficit and the resultant annual funding of the pension scheme deficit repayment plan.

FUTURE PLANS

We will continue to provide immediate and crisis support to anyone affected by sexual violence through our national helpline and support and further develop the service offered by the Scottish Women's Rights Centre. We will seek funding for additional staff within RCS to enable us to more fully meet the needs of our member centres.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is controlled by its governing document, a Memorandum and Articles of Association, and constitutes a company, limited by guarantee, as defined by the Companies Act 2006. It is also a charity registered in Scotland.

Recruitment and appointment of new 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 trustee 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 directors one shall retire from office.

Organisational structure

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 individual who adhere to and complies with the terms of the Rape Crisis Scotland Best Practice Model and the National Service Standards and which provides support to individuals who have been raped or sexually abused. The company may in general meeting admit as an associate member any individual or organisation who does not meet the conditions of full membership. Associate members do not have voting rights. Membership requires the approval of the directors.

As a company limited by guarantee, the company has no share capital in which the directors can have a beneficial interest.

RAPE CRISIS SCOTLAND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2016

STRUCTURE, GOVERNANCE AND MANAGEMENT

Induction and training of new directors

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.

Key management remuneration

The key management of the charity are deemed to be the Trustees, the National Co-ordinator and the Head of Helpline. The remuneration policy for all employees is to match skills, experience and qualifications of each position consistent with a framework allowing market levels in the locality of the employment base.

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.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC258568 (Scotland)

Registered Charity number

SC025642

Registered office

1st Floor
Tara House
46 Bath Street
Glasgow
G2 1HG

Trustees

Clare Winifred McFeely
Jan Macleod
Susan Lawson
Julia Donnelly
Susan Edgar
Emma Ritch

- resigned 3.6.15

Company Secretary

Sandra Brindley

Auditors

Hardie Caldwell LLP
Citypoint 2
25 Tyndrum Street
Glasgow
G4 0JY

Bankers

Unity Trust Bank plc
Nine Brindleyplace
Birmingham
B1 2HB

RAPE CRISIS SCOTLAND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2016

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (who are also the directors of Rape Crisis Scotland for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

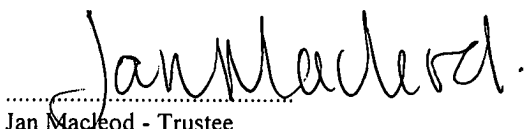
In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Hardie Caldwell LLP, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 10 August 2016 and signed on its behalf by:



Jan Macleod - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES AND MEMBERS OF RAPE CRISIS SCOTLAND

We have audited the financial statements of Rape Crisis Scotland for the year ended 31 March 2016 on pages seven to twenty four. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and trustees those matters we are required to state to them in an auditors' 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 charitable company and the charitable company's members and trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of trustees and auditors

As explained more fully in the Statement of Trustees Responsibilities set out on page four, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

We have been appointed as auditors under Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with regulations made under those Acts.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Report of the Trustees to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2016 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Opinion on other matter prescribed by the Companies Act 2006

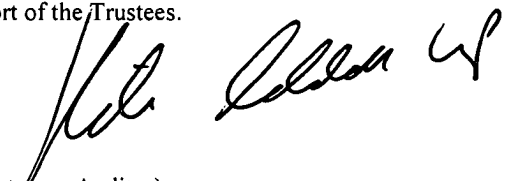
In our opinion the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES AND MEMBERS OF
RAPE CRISIS SCOTLAND**

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- the charitable company has not kept proper and adequate accounting records or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.



Marion Hopper (Senior Statutory Auditor)

for and on behalf of Hardie Caldwell LLP

Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006

Citypoint 2

25 Tyndrum Street

Glasgow

G4 0JY

Date: 10 August 2016.

RAPE CRISIS SCOTLAND

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2016

		Unrestricted funds £	Restricted funds £	2016 Total funds £	2015 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	252,143	-	252,143	253,080
Charitable activities	5				
Sexual violence support		-	1,134,620	1,134,620	668,194
Investment income	4	845	89	934	804
Total		<u>252,988</u>	<u>1,134,709</u>	<u>1,387,697</u>	<u>922,078</u>
EXPENDITURE ON					
Charitable activities	6				
Sexual violence support		<u>267,425</u>	<u>1,111,821</u>	<u>1,379,246</u>	<u>928,016</u>
NET INCOME/(EXPENDITURE)		(14,437)	22,888	8,451	(5,938)
Transfers between funds	18	19,875	(19,875)	-	-
Other recognised gains/(losses)					
Actuarial gains/losses on defined benefit schemes		(11,654)	-	(11,654)	(4,011)
Net movement in funds		<u>(6,216)</u>	<u>3,013</u>	<u>(3,203)</u>	<u>(9,949)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>79,567</u>	<u>12,111</u>	<u>91,678</u>	<u>101,627</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>73,351</u></u>	<u><u>15,124</u></u>	<u><u>88,475</u></u>	<u><u>91,678</u></u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

RAPE CRISIS SCOTLAND

BALANCE SHEET AT 31 MARCH 2016

	Notes	Unrestricted funds £	Restricted funds £	Total 2016 funds £	Total 2015 funds £
FIXED ASSETS					
Tangible assets	14	2,283	2,282	4,565	5,489
CURRENT ASSETS					
Debtors	15	12,797	9,856	22,653	12,385
Cash at bank and in hand		<u>141,332</u>	<u>202,622</u>	<u>343,954</u>	<u>173,244</u>
		154,129	212,478	366,607	185,629
CREDITORS					
Amounts falling due within one year	16	(19,162)	(199,636)	(218,798)	(44,295)
NET CURRENT ASSETS		<u>134,967</u>	<u>12,842</u>	<u>147,809</u>	<u>141,334</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		137,250	15,124	152,374	146,823
PENSION LIABILITY	19	(63,899)	-	(63,899)	(55,145)
NET ASSETS		<u>73,351</u>	<u>15,124</u>	<u>88,475</u>	<u>91,678</u>
FUNDS	18				
Unrestricted funds:					
General fund				137,250	134,712
Pension reserve				<u>(63,899)</u>	<u>(55,145)</u>
Restricted funds				73,351	79,567
				<u>15,124</u>	<u>12,111</u>
TOTAL FUNDS				<u>88,475</u>	<u>91,678</u>

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies.

The financial statements were approved by the Board of Trustees on 10 August 2016 and were signed on its behalf by:



Jan Macleod - Trustee

The notes form part of these financial statements

RAPE CRISIS SCOTLAND**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2016**

		2016 £	2015 £
Cash flows from operating activities:	Notes		
Cash generated from operations	1	<u>170,374</u>	<u>(35,449)</u>
Net cash provided by (used in) operating activities		<u>170,374</u>	<u>(35,449)</u>
Cash flows from investing activities:			
Purchase of tangible fixed assets		(598)	(7,140)
Interest received		<u>934</u>	<u>804</u>
Net cash provided by (used in) investing activities		<u>336</u>	<u>(6,336)</u>
Change in cash and cash equivalents in the reporting period		170,710	(41,785)
Cash and cash equivalents at the beginning of the reporting period		<u>173,244</u>	<u>215,029</u>
Cash and cash equivalents at the end of the reporting period		<u>343,954</u>	<u>173,244</u>

The notes form part of these financial statements

RAPE CRISIS SCOTLAND**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2016**

**1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM
OPERATING ACTIVITIES**

	2016 £	2015 £
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	8,451	(5,938)
Adjustments for:		
Depreciation charges	1,522	1,830
Interest received	(934)	(804)
Increase in debtors	(10,268)	(6,349)
Increase/(decrease) in creditors	174,503	(21,979)
Difference between pension charge and cash contributions	<u>(2,900)</u>	<u>(2,209)</u>
Net cash provided by (used in) operating activities	<u>170,374</u>	<u>(35,449)</u>

RAPE CRISIS SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2016

1. GENERAL INFORMATION

Rape Crisis Scotland is a charitable company registered in Scotland. The registered office is First Floor, Tara House, 46 Bath Street, Glasgow, G2 1HG.

The functional currency of the financial statements is Sterling.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

The financial statements of the charitable company 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 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Going Concern

The Directors adopt a range of methods in order to assess and test the principle of going concern. The charity prepares monthly budgets and monitors these against monthly management accounts. The Board regularly reviews income and expenditure trends, both in the short term and medium to long term. On the basis of these procedures, the directors believe the going concern principle is appropriate to these financial statements.

Income

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

Donations, grants, and other income received and specified by the donor to be for expenditure to be incurred after the year end are carried forward in deferred income.

Grant income

Grants are received from government departments, local authorities and charitable trusts.

Revenue based grants are credited to the Income and Expenditure Account as income for the year in which they are receivable.

Grants in respect of capital expenditure are recognised as an expendable endowment fund in the year of receipt and reported through the Statement of Financial Activities.

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2016**

2. ACCOUNTING POLICIES - continued

Expenditure

Resources expended are accounted for on an accruals basis and are recognised when there is a legal or constructive obligation to pay for expenditure. Expenditure is inclusive of any VAT which cannot be recovered.

Expenditure is directly attributable to specific activities and has been included in those cost categories.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Charitable activities

Costs of charitable activities incurred on delivering the services of the charity, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

Governance costs

Governance costs are costs attributable to compliance with the charity's constitutional and statutory requirements.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures, fittings & equipment	- 25% reducing balance.
--------------------------------	-------------------------

Taxation

The charity is exempt from corporation tax on its charitable activities. As the charity is not registered for VAT all VAT suffered is non recoverable and as such is included in the associated expense or asset within the financial statements.

Fund accounting

Unrestricted funds: these are funds which can be used in accordance with the charitable objects at the discretion of the directors.

Restricted funds: these funds relate to income which is made available under specific direction by the donor or when funds are raised for a particular restricted purpose.

Designated funds: these are funds set aside by the directors out of unrestricted general funds for specific future purposes or projects.

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2016**

2. ACCOUNTING POLICIES - continued

Cash and cash equivalents

Cash and cash equivalents in the balance sheet comprise cash at banks and in hand all held available on demand.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method except where the effect of discounting would be immaterial, less impairment losses for bad and doubtful debts.

Impairment of financial assets

Financial assets are assessed for indicators of impairment at the end of each reporting period. Financial assets are considered to be impaired when there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows of the asset have been affected.

Trade and other payables

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method unless the effect of discounting would be immaterial, in which case they are stated at cost.

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.

3. DONATIONS AND LEGACIES

	2016	2015
	£	£
Donations	8,143	9,080
Grants - Core Funding (Scottish Government)	<u>244,000</u>	<u>244,000</u>
	<u>252,143</u>	<u>253,080</u>

4. INVESTMENT INCOME

	2016	2015
	£	£
Deposit account interest	<u>934</u>	<u>804</u>

RAPE CRISIS SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 MARCH 2016

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2016 £	2015 £
Helpline funding grants	Sexual violence support	260,000	260,000
Other restricted fund grants	Sexual violence support	874,620	408,194
		<u>1,134,620</u>	<u>668,194</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct costs (See note 7) £	Grant funding of activities (See note 8) £	Support costs (See note 9) £	Totals £
Sexual violence support	<u>651,292</u>	<u>656,846</u>	<u>71,108</u>	<u>1,379,246</u>

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2016 £	2015 £
Staff Costs	382,748	313,793
Premises	52,500	43,779
General office	51,227	74,598
Travel and subsistence	13,136	8,032
Legal and professional fees	696	6,493
Training and conference	13,971	11,680
Project costs	50,959	21,362
Sessional workers	46,525	-
IT costs	38,160	-
Depreciation	<u>1,370</u>	<u>1,647</u>
	<u>651,292</u>	<u>481,384</u>

8. GRANTS PAYABLE

	2016 £	2015 £
Sexual violence support	<u>656,846</u>	<u>388,762</u>

The total grants paid to rape crisis centres during the year were as follows:

	2016 £	2015 £
Prevention workers	226,240	249,277
Helpline	-	4,047
Highland RCC	-	50,000
Advocacy	271,415	85,438
Resilience and infrastructure	140,000	-
Project Workforce	12,240	-
Orkney Women's Aid and RASASH	<u>6,951</u>	<u>-</u>
	<u>656,846</u>	<u>388,762</u>

RAPE CRISIS SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 MARCH 2016

9. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Sexual violence support	<u>60,586</u>	<u>10,522</u>	<u>71,108</u>

Support costs, included in the above, are as follows:

Management

	2016 Sexual violence support £	2015 Total activities £
Staff costs	42,991	33,100
Premises	5,833	4,864
IT costs	4,240	-
General office	5,692	8,289
Pension scheme expenses	473	-
Depreciation of tangible assets	152	183
Interest on pension scheme liabilities	<u>1,205</u>	<u>1,777</u>
	<u>60,586</u>	<u>48,213</u>

Governance costs

	2016 Sexual violence support £	2015 Total activities £
Staff costs	4,171	4,109
Auditors' remuneration	4,800	4,892
Board expenses	<u>1,551</u>	<u>656</u>
	<u>10,522</u>	<u>9,657</u>

10. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2016 £	2015 £
Auditors' remuneration	4,800	4,892
Depreciation - owned assets	<u>1,522</u>	<u>1,830</u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2016

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2016 nor for the year ended 31 March 2015.

Trustees' expenses

There were directors' expenses paid of £874 (2015: £410) during the year to 31 March 2016.

12. STAFF COSTS

	2016 £	2015 £
Wages and salaries	362,272	298,201
Social security	27,506	20,685
Pension	<u>40,132</u>	<u>32,116</u>
	<u>429,910</u>	<u>351,002</u>

The average monthly number of employees during the year was as follows:

	2016	2015
Sexual violence support staff	17	16
Management and administration	<u>3</u>	<u>3</u>
	<u>20</u>	<u>19</u>

The key management of the charity are deemed to be the trustees, the National Co-ordinator and the Head of Helpline. The total employee benefits of the key management personnel in the year were £83,419 (2015: £82,189).

RAPE CRISIS SCOTLAND

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2016**

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	2015 Unrestricted funds £	2015 Restricted funds £	2015 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	253,080	-	253,080
Charitable activities			
Sexual violence support	-	668,194	668,194
Investment income	<u>731</u>	<u>73</u>	<u>804</u>
Total	253,811	668,267	922,078
 EXPENDITURE ON			
Charitable activities			
Sexual violence support	<u>244,623</u>	<u>683,393</u>	<u>928,016</u>
Total	<u>244,623</u>	<u>683,393</u>	<u>928,016</u>
 NET INCOME/(EXPENDITURE)	9,188	(15,126)	(5,938)
Transfers between funds	4,519	(4,519)	-
Other recognised gains/(losses)			
Actuarial gains/losses on defined benefit schemes	<u>(4,011)</u>	<u>-</u>	<u>(4,011)</u>
Net movement in funds	9,696	(19,645)	(9,949)
 RECONCILIATION OF FUNDS			
Total funds brought forward	<u>69,871</u>	<u>31,756</u>	<u>101,627</u>
 TOTAL FUNDS CARRIED FORWARD	<u><u>79,567</u></u>	<u><u>12,111</u></u>	<u><u>91,678</u></u>

RAPE CRISIS SCOTLAND

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2016**

14. TANGIBLE FIXED ASSETS

	Fixtures, fittings & equipment £
COST	
At 1 April 2015	31,469
Additions	<u>598</u>
At 31 March 2016	<u>32,067</u>
DEPRECIATION	
At 1 April 2015	25,980
Charge for year	<u>1,522</u>
At 31 March 2016	<u>27,502</u>
NET BOOK VALUE	
At 31 March 2016	<u>4,565</u>
At 31 March 2015	<u>5,489</u>

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2016 £	2015 £
Other debtors	150	30
Prepayments and accrued income	<u>22,503</u>	<u>12,355</u>
	<u>22,653</u>	<u>12,385</u>

RAPE CRISIS SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 MARCH 2016

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2016	2015
	£	£
Trade creditors	38,011	9,323
Social security and other taxes	9,015	6,860
Accruals and deferred income	147,969	21,279
Accrued expenses	<u>23,803</u>	<u>6,833</u>
	<u>218,798</u>	<u>44,295</u>

Deferred income analysis

The deferred income all relates to grants received for charitable activities where at the year end the performance criteria has not been met and will be met in future accounting periods.

	2016	2015
	£	£
Opening deferred income	21,279	28,900
Element utilised in year	<u>(21,279)</u>	<u>(28,900)</u>
	-	-
Funding received in year and deferred to future accounting periods	<u>147,969</u>	<u>21,279</u>
Closing deferred income	<u>147,969</u>	<u>21,279</u>

17. OPERATING LEASE COMMITMENTS

The following operating lease payments are committed to be paid within one year:

	Land and buildings		Other operating leases	
	2016	2015	2016	2015
	£	£	£	£
Expiring:				
Between one and five years	<u>121,271</u>	<u>155,920</u>	<u>5,893</u>	<u>8,598</u>

RAPE CRISIS SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 MARCH 2016

18. MOVEMENT IN FUNDS

	At 1.4.15 £	Net movement in funds £	Transfers between funds £	At 31.3.16 £
Unrestricted funds				
General fund	134,712	(17,337)	19,875	137,250
Pension reserve	<u>(55,145)</u>	<u>(8,754)</u>	<u>-</u>	<u>(63,899)</u>
	79,567	(26,091)	19,875	73,351
Restricted funds				
Lankelly Chase - prevention coordinator	-	1,105	(1,105)	-
Scottish Government Forth Valley RCC	4,743	5,485	(3,400)	6,828
Scottish Government National Helpline	-	9,474	(9,474)	-
Scottish Women's Rights Centre	-	3,332	(3,332)	-
Project Workforce Development	-	4,191	(4,191)	-
Scottish Government Prevention Post	-	564	(564)	-
Centre Access Fund	-	-	2,191	2,191
Compensation Fund	5,650	-	-	5,650
ILR Project	<u>1,718</u>	<u>(1,263)</u>	<u>-</u>	<u>455</u>
	12,111	22,888	(19,875)	15,124
TOTAL FUNDS	<u>91,678</u>	<u>(3,203)</u>	<u>-</u>	<u>88,475</u>

RAPE CRISIS SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 MARCH 2016

18. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	252,988	(270,325)	-	(17,337)
Pension reserve	-	2,900	(11,654)	(8,754)
	252,988	(267,425)	(11,654)	(26,091)
Restricted funds				
Big Lottery Fund - centre prevention workers	226,240	(226,240)	-	-
Lankelly Chase - prevention coordinator	20,176	(19,071)	-	1,105
Scottish Government National Advocacy Funding	302,025	(302,025)	-	-
Scottish Government Forth Valley RCC	74,994	(69,509)	-	5,485
Scottish Government National Helpline	260,089	(250,615)	-	9,474
Scottish Women's Rights Centre	31,606	(28,274)	-	3,332
Scottish Government Orkney RCC	18,750	(18,750)	-	-
Scottish Government Shetland RCC	18,749	(18,749)	-	-
Scottish Government RII	140,000	(140,000)	-	-
Project Workforce Development	24,580	(20,389)	-	4,191
Scottish Government Prevention Post ILR Project	17,500	(16,936)	-	564
	-	(1,263)	-	(1,263)
	1,134,709	(1,111,821)	-	22,888
TOTAL FUNDS	<u>1,387,697</u>	<u>(1,379,246)</u>	<u>(11,654)</u>	<u>(3,203)</u>

RAPE CRISIS SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 MARCH 2016

18. MOVEMENT IN FUNDS - continued

The Big Lottery Fund is to enable thirteen of our rape crisis centres to employ part time prevention workers to work with young people.

The Lankelly Chase Fund was the funding of the post of Sexual Violence Prevention Co-ordinator over a three year period.

The Scottish Government National Advocacy Project funding is to fund advocacy posts in rape crisis centres across Scotland.

Scottish Government Forth Valley RCC is to enable the development of a Centre in the Forth Valley Region.

Scottish Government National Helpline is funded to provide a Helpline service across Scotland.

Scottish Women's Rights Centre is funding towards the cost of a part-time Co-ordinator to establish Scotland's first Women's Law Centre. This funding was provided by Foundation Scotland and the Scottish Legal Aid Board.

Scottish Government Orkney and Shetland RCC is funding to develop rape crisis services on those islands.

The Scottish Government RII funding was provided to improve the resilience and infrastructure of local rape crisis centres.

The Project Workforce Development fund was to fund the setup and implementation of a project to ensure that in future the majority of victims of rape and sexual violence have access to high quality rape crisis services.

The Scottish Government Prevention Post funding covers the costs of the sexual violence prevention coordinator post.

The Centre Access Fund provides funding to improve access for those with language or communication issues.

The Compensation Fund is used to assist with any shortfalls in funding arising from a local rape crisis centre losing funding due to another centre being set up in an area previously covered by the original centre.

The ILR project relates to developing proposals for independent legal representation for sexual offence complainers.

Transfers between funds

Transfers are made in respect of contributions to core costs of the charity, specifically contributing to administrative support and other related costs.

19. EMPLOYEE BENEFIT OBLIGATIONS

The company participates in the Scottish Voluntary Sector Pension Scheme ('the Scheme'), a multi-employer scheme which provides benefits to some 95 non-associated employers. The scheme is a defined benefit scheme in the UK.

It is not possible for the company to obtain sufficient information to enable it to account for the scheme as a defined benefit scheme. Therefore it accounts for the scheme as a defined contribution scheme.

The scheme is subject to the funding legislation outlined in the Pensions Act 2004 which came into force on 30 December 2005. This, together with documents issued by the Pensions Regulator and Technical Actuarial Standards issued by the Financial Reporting Council, set out the framework for funding defined benefit occupational pension schemes in the UK.

RAPE CRISIS SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 MARCH 2016

19. EMPLOYEE BENEFIT OBLIGATIONS - continued

The scheme is classified as a 'last-man standing arrangement'. Therefore the company is potentially liable for other participating employers' obligations if those employers are unable to meet their share of the scheme deficit following withdrawal from the scheme. Participating employers are legally required to meet their share of the scheme deficit on an annuity purchase basis on withdrawal from the scheme.

A full actuarial valuation for the scheme was carried out at 30 September 2014. This actuarial valuation showed assets of £88.22m, liabilities of £122.15m and a deficit of £33.93m. To eliminate this funding shortfall, the trustees and the participating employers have agreed that additional contributions will be paid to the scheme as follows:

Deficit contributions

From 1 April 2016 to 31 October 2029:

£1,323,116 per annum
(payable monthly and increasing by 3% each on 1st April)

The recovery plan contributions are allocated to each participating employer in line with their estimated share of the scheme liabilities.

Where the scheme is in deficit and where the company has agreed to a deficit funding arrangement the company recognises a liability for this obligation. The amount recognised is the net present value of the deficit reduction contributions payable under the agreement that relates to the deficit. The present value is calculated using the discount rate detailed in these disclosures. The unwinding of the discount rate is recognised as a finance cost.

The amounts recognised in the statement of financial activities are as follows:

	Defined benefit pension plans	
	2016	2015
	£	£
Net interest from net defined benefit asset/liability	<u>1,205</u>	<u>1,777</u>
	<u>1,205</u>	<u>1,777</u>

Changes in the present value of the defined benefit obligation are as follows:

	Defined benefit pension plans	
	2016	2015
	£	£
Defined benefit obligation	(55,145)	(53,343)
Contributions by scheme participants	4,105	3,986
Interest cost	(1,205)	(1,777)
Actuarial (gains)/losses from changes in financial assumptions	<u>(11,654)</u>	<u>(4,011)</u>
	<u>(63,899)</u>	<u>(55,145)</u>

The amounts recognised in other recognised gains and losses are as follows:

	Defined benefit pension plans	
	2016	2015
	£	£
Actuarial (gains)/losses from changes in financial assumptions	<u>(11,654)</u>	<u>(4,011)</u>
	<u>(11,654)</u>	<u>(4,011)</u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2016

19. EMPLOYEE BENEFIT OBLIGATIONS - continued

Principal actuarial assumptions at the balance sheet date (expressed as weighted averages)

	2016	2015
Discount rate	2.55%	2.27%

Amounts for the current and previous two periods are as follows:

	2016 £	2015 £	2015 £
Defined benefit pension plans			
Defined benefit obligation	(63,899)	(55,145)	(53,343)
Deficit	(63,899)	(55,145)	(53,343)

20. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2016.

RAPE CRISIS SCOTLAND

RECONCILIATION OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31 MARCH 2015

	Notes	UK GAAP £	Effect of transition to FRS 102 £	FRS 102 £
INCOME AND ENDOWMENTS FROM				
Donations and legacies		9,080	244,000	253,080
Charitable activities		912,194	(244,000)	668,194
Investment income		<u>804</u>	<u>-</u>	<u>804</u>
Total		922,078	-	922,078
EXPENDITURE ON				
Charitable activities		924,677	3,339	928,016
Governance costs		<u>5,548</u>	<u>(5,548)</u>	<u>-</u>
NET INCOME/(EXPENDITURE)		<u>(8,147)</u>	<u>2,209</u>	<u>(5,938)</u>

RAPE CRISIS SCOTLAND

RECONCILIATION OF FUNDS

AT 1 APRIL 2014

(DATE OF TRANSITION TO FRS 102)

	Notes	UK GAAP £	Effect of transition to FRS 102 £	FRS 102 £
FIXED ASSETS				
Tangible assets		<u>179</u>	<u>-</u>	<u>179</u>
		179	-	179
CURRENT ASSETS				
Debtors		6,036	-	6,036
Cash at bank and in hand		<u>215,029</u>	<u>-</u>	<u>215,029</u>
		221,065	-	221,065
CREDITORS				
Amounts falling due within one year		<u>(66,274)</u>	<u>-</u>	<u>(66,274)</u>
NET CURRENT ASSETS		<u>154,791</u>	<u>-</u>	<u>154,791</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		154,970	-	154,970
PENSION LIABILITY		-	(53,343)	(53,343)
		<u>154,970</u>	<u>(53,343)</u>	<u>101,627</u>
FUNDS				
Unrestricted funds		123,214	(53,343)	69,871
Restricted funds		<u>31,756</u>	<u>-</u>	<u>31,756</u>
TOTAL FUNDS		<u>154,970</u>	<u>(53,343)</u>	<u>101,627</u>

RAPE CRISIS SCOTLAND

RECONCILIATION OF FUNDS AT 31 MARCH 2015

	Notes	UK GAAP £	Effect of transition to FRS 102 £	FRS 102 £
FIXED ASSETS				
Tangible assets		5,489	-	5,489
CURRENT ASSETS				
Debtors		12,385	-	12,385
Cash at bank and in hand		<u>173,244</u>	<u>-</u>	<u>173,244</u>
		185,629	-	185,629
CREDITORS				
Amounts falling due within one year		(44,295)	-	(44,295)
NET CURRENT ASSETS		<u>141,334</u>	<u>-</u>	<u>141,334</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		146,823	-	146,823
PENSION LIABILITY		-	(55,145)	(55,145)
NET ASSETS		<u>146,823</u>	<u>(55,145)</u>	<u>91,678</u>
FUNDS				
Unrestricted funds		134,712	(55,145)	79,567
Restricted funds		<u>12,111</u>	<u>-</u>	<u>12,111</u>
TOTAL FUNDS		<u>146,823</u>	<u>(55,145)</u>	<u>91,678</u>