

Registered number: SC258568  
Charity number: SC025642

**RAPE CRISIS SCOTLAND**  
(A company limited by guarantee)  
**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**



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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 MARCH 2022**

<b>Trustees</b>	Julia Donnelly Lindsey Millen Katy Wilson-Scott (resigned 27 July 2022) Dorothy West (resigned 27 July 2022) Fatime Krasniqi Alison Macisaac Emma Ritch (deceased 9 July 2021) Esther Dominy (appointed 27 July 2022) Rabia Roshan (appointed 27 July 2022)
<b>Company registered number</b>	SC258568
<b>Charity registered number</b>	SC025642
<b>Registered office</b>	3rd Floor 10 Bothwell Street Glasgow G2 6LU
<b>Company secretary</b>	Sandra Brindley
<b>Independent auditor</b>	Anderson Anderson & Brown Audit LLP Natalie Boyle Senior Statutory Auditor Citypoint 2 25 Tyndrum Street Glasgow G4 0JY
<b>Bankers</b>	Unity Trust Bank plc Nine Brindleyplace Birmingham B1 2HB

**TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 MARCH 2022**

The Trustees present their annual report together with the audited financial statements of the Rape Crisis Scotland for the year 1 April 2021 to 31 March 2022. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

**Objectives and activities**

**a. Objectives and aims**

The principal objects of the network are:-

- to relieve the emotional distress of individuals 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, 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 and by enabling collaboration between organisations in order that they may work more effectively together.

**b. 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 coordinate a national advocacy project, which supports people who have engaged, or are considering engaging, with the criminal justice process following a sexual offence.

**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**Achievements and performance**

**a. 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 continued to support the work of our member centres and worked closely with justice and health agencies through the Chief Medical Officers Taskforce to improve immediate responses to rape and sexual assault across Scotland.

We contributed to work led by the Scottish Government to implement the recommendations from Lady Dorrian's review of the management of sexual offences, which was published in March 2021. RCS has been represented on the governance group established to oversee implementation of the recommendations, and a number of sub-groups, including on the creation of a new, national specialist sexual offences court.

We continued to provide training for Police Scotland, the Crown Office and Procurator Fiscal Service and the Criminal Injuries Compensation Authority.

Other partnership working we took part in included:

- Trauma Training Steering Group chaired by the Deputy First Minister
- Representation on the Joint Strategic Board on Violence Against Women
- Cross party working group on Violence Against Women
- Cross party working group on Adult Survivors of Childhood Sexual Abuse
- Crown Office Expert Group on Sexual Offences
- Scottish National Stalking Group

Helpline – To increase capacity and ensure more survivors are able to access helpline support on their first attempt, we increased the helpline opening hours in early 2022, adding an extra hour of support every day. The helpline is now open from 5pm until midnight, every night. In addition, we recruited 5 new support workers in January 2022 which meant we were able to increase the number of support workers on each shift.

The Rape Crisis Scotland helpline received a total of 5407 support and information contacts over the year and 66% of contacts this year were phone calls. In addition, we also had 839 hang ups and 121 silent calls, evidence that reaching out for support continues to be challenging.

Text support contacts increased by 82% compared to the previous year. This represents a shift in how survivors are reaching out for support, from email to text, which might indicate a greater awareness of the different types of support available or an increase in demand for text support.

This year we explored new ways to increase access to the helpline. The helpline team successfully ran a pilot of webchat support for a six week period throughout November – December 2021 and provided 36 support and information sessions via webchat throughout this time. Written support, including support by email, text, letter and webchat, made up 31% of all support and information contacts over the last year.

In addition to our core helpline support, the helpline team ran a four month paid learning and development programme open to Black, Asian and Minority Ethnic (BAME) women seeking to broaden access to the helpline, and particularly to widen access to recruitment on our helpline for BAME women in Glasgow. Six trainees were recruited for the programme running from February-June 2022.

National advocacy project - The National Advocacy Project is a network of advocacy workers across Scotland who provide support and advocacy to anyone that has engaged, or is considering engaging, with the justice system following a sexual crime.

**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**Achievements and performance (continued)**

In 2021-22, approximately 2000 survivors were supported by the National Advocacy Project, and advocacy workers provided over 20,000 hours of support. We supported survivors at every stage of the criminal justice process, with 185 survivors supported at police statements, 29 supported at precognition, 51 supported to court familiarisation visits, and 142 survivors provided with in court support.

The return of jury trials throughout Scotland meant that we were able to support 193 survivors to attend court, triple the number of people supported to do this in 2020-21. However, the significant court delays that already existed have been made much worse by the impacts of COVID, and the National Advocacy Project saw increased caseloads and waiting lists this year as a result. During the period we received 1,375 referrals for support and 750 survivors spent time on a waiting list for advocacy, a 30% increase on the previous year.

Prevention – With the easing of COVID restrictions and the return to in-person schooling, local Rape Crisis Centres were able to reach pre-pandemic numbers of schools and a record number of young people.

In 2021-22, centres delivered workshops to 27,952 young people across 181 schools, which is approximately half of the secondary schools in Scotland. Centres also supported 415 young people take the lead in helping prevent sexual violence – focusing on what they want to change in their school, community, and wider society.

After several years of piloting and development, we launched Equally Safe at School (ESAS) in August 2021. Developed in partnership with the University of Glasgow, ESAS is a whole school approach to responding to gender-based violence which supports schools and young people to take the lead in their communities. By the end of the period, 50 schools had registered for ESAS across 20 local authorities.

We also worked with local Rape Crisis Centres to deliver the Equally Safe in Colleges and Universities (ESCU) programme which provides specialist training to local colleges and universities to improve responses for survivors. This year we supported 10 centres in delivering First Responder training which was provided to staff in 10 universities and 3 colleges.

Our prevention team also continued to co-chair the Gender-Based Violence in Schools Working Group, alongside Zero Tolerance and the Scottish Government Learning Directorate. The working group is currently engaged in planning a national guidance document which will clearly set out the role of schools in preventing and intervening in gender-based violence, as well as their responsibility to support survivors.

Scottish Women's Rights Centre - The SWRC partnership between Rape Crisis Scotland, JustRight Scotland and the University of Strathclyde Law Clinic delivers Scotland wide legal information helplines, advice surgeries and some representation as well as specialist advocacy support and FollowIt App – an incident recording app for women survivors of stalking.

Despite limited capacity in the legal team during this time, the SWRC legal helpline - which offers information, signposting and initial legal advice to women who have experienced violence and abuse - answered 359 calls in 2021-22 and provided tailored legal advice in 130 legal surgery appointments. By March 2022 the FollowIt App had 382 users.

The SWRC continued to work to improve the justice landscape for survivors. In the last year, they delivered training on domestic abuse to 32 solicitors. In January 2022 RCS and the SWRC received 2 years funding from The Legal Education Foundation to develop Justice Training and Policy remits with shared capacity. The project aims to achieve an impact across a wide network to shape policy development and increase expertise to improve legal outcomes for survivors of gender based violence across Scotland.

**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**Achievements and performance (continued)**

**Financial review**

**a. 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 incoming resources of £74,772 (2021: £85,959) in the year. Overall net assets have increased from £268,342 to £343,114.

**b. 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, excluding grants paid. The directors are satisfied that whilst this level of reserves has not been met, reserves held are sufficient to continue and the directors will endeavour to increase reserves if possible, and to monitor the activities of the charity.

**c. Going concern**

The charity has core and project funding and the funding agreements vary between 1-3 year terms. The level of project activity is directly linked to funding availability. The charity continues to rely on core funding which is essential to allow it to meet its objectives and in addition to seek funding opportunities for specific support projects. Funding has been secured for 2022/23 and 2023/24 for key funding agreements. The trustees and key management continue to seek and secure additional funding for the charity to allow the charity to continue to meet its objectives.

Having considered budgets and cash flows, monthly management accounts and available working capital, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The trustees are not aware of any known material uncertainties regarding the charity's ability to continue as a going concern.

**d. Principle risks and uncertainties**

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.

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.

**e. Future plans**

In consultation with our member rape crisis centres we will develop our next 3 year strategic plan for 2023-2026. We will continue to contribute the efforts to improve legal responses to sexual crime, through our involvement in work to oversee the implementation of Lady Dorrian's review of the management of sexual crime. We will develop the capacity of our helpline to respond to ever increasing demand. We will continue to develop our participation work, supporting our growing survivor reference group to influence change in responses to sexual crime.

**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**Structure, governance and management**

**a. 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.

**b. 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.

**c. 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 comply 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.

**d. 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.

**e. Key management**

The key management of the charity are deemed to be the Trustees, the Chief Executive Officer and the Director of Operations. 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.

**f. 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.



**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**Statement of Trustees' responsibilities**

The Trustees (who are also the directors of the Charity for the purposes of company law) 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).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they 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 judgements 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 Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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.

**Disclosure of information to auditor**

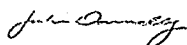
Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditor is unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

**Auditor**

The auditor, Anderson Anderson & Brown Audit LLP, has indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditor at a meeting of the Trustees.

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



.....  
**Julia Donnelly**

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF RAPE CRISIS SCOTLAND**

**Opinion**

We have audited the financial statements of Rape Crisis Scotland (the 'charitable company') for the year ended 31 March 2022 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

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 2022 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; and
- have been prepared in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF RAPE CRISIS SCOTLAND (CONTINUED)**

**Other information**

The other information comprises the information included in the Annual report other than the financial statements and our Auditor's report thereon. The Trustees are responsible for the other information contained within the Annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**Matters on which we are required to report by exception**

*In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report.*

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

- adequate and proper accounting records have not been kept, 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' exemptions in preparing the Trustees' report and from the requirement to prepare a Strategic report.

**Responsibilities of trustees**

As explained more fully in the Trustees' responsibilities statement, 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, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF RAPE CRISIS SCOTLAND (CONTINUED)**

**Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations - this responsibility lies with management with the oversight of the Trustees.

Based on our understanding of the Charity and industry, discussions with management and trustees we identified financial reporting standards and Charity SORP as having a direct effect on the amounts and disclosures in the financial statements.

As part of the engagement team discussion about how and where the Charity's financial statements may be materially misstated due to fraud, we did not identify any areas with an increased risk of fraud.

Our audit procedures included:

- completing a risk-assessment process during our planning for this audit that specifically considered the risk of fraud;
- enquiry of management about the Charity's policies, procedures and related controls regarding compliance with laws and regulations and if there are any known instances of non-compliance;
- examining supporting documents for all material balances, transactions and disclosures;
- review, where applicable, of the Board of Trustees' minutes;
- enquiry of management, about litigations and claims and inspection of relevant correspondence
- analytical procedures to identify any unusual or unexpected relationships;
- specific audit testing on and review of areas that could be subject to management override of controls and potential bias, most notably around the key judgments and estimates, including the carrying value of accruals and income recognition;
- considering management override of controls outside of the normal operating cycles including testing the appropriateness of journal entries recorded in the general ledger and other adjustments made in the preparation of the financial statements including evaluating the business rationale of significant transactions, outside the normal course of business;

Owing to the inherent limitations of an audit, there is an unavoidable risk that some material misstatements of the financial statements may not be detected, even though the audit is properly planned and performed in accordance with the ISAs (UK).

The potential effects of inherent limitations are particularly significant in the case of misstatement resulting from fraud because fraud may involve sophisticated and carefully organised schemes designed to conceal it, including deliberate failure to record transactions, collusion or intentional misrepresentations being made to us.

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF RAPE CRISIS SCOTLAND (CONTINUED)**

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Auditor's report.

**Use of our report**

This report is made solely to the charitable company's trustees, as a body, in accordance with 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 trustees 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 charitable company, its members, as a body, and its trustees, as a body, for our audit work, for this report, or for the opinions we have formed.

*Anderson Anderson & Brown Audit LLP*

**Anderson Anderson & Brown Audit LLP**

Natalie Boyle  
Senior Statutory Auditor  
Citypoint 2  
25 Tyndrum Street  
Glasgow  
G4 0JY

Date: 6 December 2022

Anderson Anderson & Brown Audit LLP are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2022**

	Note	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
<b>Income from:</b>					
Donations and legacies	3	30,935	171,693	202,628	329,689
Charitable activities	4	5,486,065	-	5,486,065	3,970,460
Investments	5	-	74	74	137
<b>Total income</b>		<b>5,517,000</b>	<b>171,767</b>	<b>5,688,767</b>	<b>4,300,286</b>
<b>Expenditure on:</b>					
Charitable activities		5,408,444	205,731	5,614,175	4,213,021
<b>Total expenditure</b>		<b>5,408,444</b>	<b>205,731</b>	<b>5,614,175</b>	<b>4,213,021</b>
<b>Net income/(expenditure)</b>		<b>108,556</b>	<b>(33,964)</b>	<b>74,592</b>	<b>87,265</b>
Transfers between funds	16	(93,094)	93,094	-	-
<b>Net movement in funds before other recognised gains/(losses)</b>		<b>15,462</b>	<b>59,130</b>	<b>74,592</b>	<b>87,265</b>
<b>Other recognised gains/(losses):</b>					
Actuarial gains/(losses) on defined benefit pension schemes		-	180	180	(1,306)
<b>Net movement in funds</b>		<b>15,462</b>	<b>59,310</b>	<b>74,772</b>	<b>85,959</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		111,120	157,222	268,342	182,383
Net movement in funds		15,462	59,310	74,772	85,959
<b>Total funds carried forward</b>		<b>126,582</b>	<b>216,532</b>	<b>343,114</b>	<b>268,342</b>

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

The notes on pages 15 to 33 form part of these financial statements.

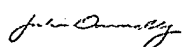
**RAPE CRISIS SCOTLAND**  
(A company limited by guarantee)

**BALANCE SHEET**  
**AS AT 31 MARCH 2022**

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	12	2,988	4,481
		<u>2,988</u>	<u>4,481</u>
<b>Current assets</b>			
Debtors	13	50,361	42,277
Cash at bank and in hand		1,106,504	1,033,852
		<u>1,156,865</u>	<u>1,076,129</u>
Creditors: amounts falling due within one year	14	(804,693)	(783,258)
<b>Net current assets</b>		<u>352,172</u>	<u>292,871</u>
<b>Total assets less current liabilities</b>		<u>355,160</u>	<u>297,352</u>
<b>Net assets excluding pension liability</b>		<u>355,160</u>	<u>297,352</u>
Defined benefit pension scheme liability		(12,046)	(29,010)
<b>Total net assets</b>		<u><u>343,114</u></u>	<u><u>268,342</u></u>
<b>Charity funds</b>			
Restricted funds	16	126,582	111,120
Unrestricted funds	16	216,532	157,222
<b>Total funds</b>		<u><u>343,114</u></u>	<u><u>268,342</u></u>

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

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



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**Julia Donnelly**

Date: 15 November 2022

The notes on pages 15 to 33 form part of these financial statements.

**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

	2022 £	2021 £
<b>Cash flows from operating activities</b>		
Net cash used in operating activities	72,578	101,112
	<hr/>	<hr/>
<b>Cash flows from investing activities</b>		
Interest received	74	137
	<hr/>	<hr/>
<b>Net cash provided by investing activities</b>	74	137
	<hr/>	<hr/>
<b>Cash flows from financing activities</b>		
<b>Change in cash and cash equivalents in the year</b>	72,652	101,249
Cash and cash equivalents at the beginning of the year	1,033,852	932,603
	<hr/>	<hr/>
<b>Cash and cash equivalents at the end of the year</b>	<u>1,106,504</u>	<u>1,033,852</u>

The notes on pages 15 to 33 form part of these financial statements



**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**1. General information**

Rape Crisis Scotland is a charitable company limited by guarantee, incorporated and registered in Scotland, under company number SC258568 and has no share capital. The liability of each member in the event of winding up is limited to £1. The registered charity number is SC025642. The registered office is 10 Bothwell Street, 1st Floor, Glasgow, G2 6LU.

**2. Accounting policies**

**2.1 Basis of preparation of 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)', 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.

**2.2 Going concern**

The charity has core and project funding and the funding agreements vary between 1-3 year terms. The level of project activity is directly linked to funding availability. The charity continues to rely on core funding which is essential to allow it to meet its objectives and in addition to seek funding opportunities for specific support projects. Funding has been secured for 2022/23 and 2023/24 for key funding agreements. The trustees and key management continue to seek and secure additional funding for the charity to allow the charity to continue to meet its objectives.

Having considered budgets and cash flows, monthly management accounts and available working capital, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The trustees are not aware of any known material uncertainties regarding the charity's ability to continue as a going concern.

**2.3 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.

**2.4 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  
FOR THE YEAR ENDED 31 MARCH 2022**

**2. Accounting policies (continued)**

**2.5 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.

**2.6 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.

**2.7 Governance costs**

Governance costs, a category within support costs, are costs attributable to compliance with the charity's constitutional and statutory requirements.

**2.8 Tangible fixed assets**

Depreciation of fixed assets is calculated to write off the cost or valuation less the residual value over their estimated useful lives as follows:

Fixtures, fittings & equipment - 25% reducing balance.

**2.9 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.

**2.10 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.

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.

**2.11 Cash and cash equivalents**

Cash and cash equivalents in the balance sheet comprise cash on hand and cash at bank with a short term of maturity, being twelve months or less, from the opening of the deposit or similar account.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**2. Accounting policies (continued)**

**2.12 Trade and other debtors**

Trade and other debtors and accrued income 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.

**2.13 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.

**2.14 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.

**2.15 Employee benefits**

**Defined benefit scheme**

The charity participates in the Scottish Voluntary Sector Pension Scheme. Pension costs and the pension provision for the defined benefit scheme are calculated on the basis of actuarial advice and are charged to the statement of financial activities on a basis to spread the costs over the employees' working lives. A pension liability has been created within unrestricted funds in compliance with the SORP, as detailed within note 18.

**3. Income from donations and legacies**

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Donations	25,463	49,693	75,156	85,689
Grants - Core Funding (Scottish Government)	5,472	122,000	127,472	244,000
	<u>30,935</u>	<u>171,693</u>	<u>202,628</u>	<u>329,689</u>

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**4. Income from charitable activities**

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Other restricted fund grants - Sexual violence support	5,356,065	-	5,356,065	3,710,460
Helpline funding grants - Sexual violence support	130,000	-	130,000	260,000
	<u>5,486,065</u>	<u>-</u>	<u>5,486,065</u>	<u>3,970,460</u>

Details of other restricted fund grants are presented in Note 16.

**5. Investment income**

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Deposit account interest	<u>74</u>	<u>74</u>	<u>137</u>

**6. Charitable activities costs**

	Activities undertaken directly 2022 £	Grant funding of activities 2022 £	Support costs 2022 £	Total funds 2022 £	Total funds 2021 £
Sexual violence support	<u>1,649,576</u>	<u>3,781,969</u>	<u>182,630</u>	<u>5,614,175</u>	<u>4,213,021</u>

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**6. Charitable activities costs (continued)**

**Analysis of direct costs**

	Sexual violence support 2022 £	Total funds 2022 £	Total funds 2021 £
Staff costs	1,132,503	1,132,503	789,780
Premises	66,767	66,767	51,212
General office & related costs	162,103	162,103	127,020
Travel and subsistence	26,418	26,418	18,958
Legal and professional fees	16,800	16,800	1,873
Training and conference	46,174	46,174	15,562
Project costs	70,317	70,317	119,622
IT Costs	127,149	127,149	90,829
Depreciation	1,345	1,345	1,345
	<u>1,649,576</u>	<u>1,649,576</u>	<u>1,216,201</u>

**Analysis of support costs**

	Sexual violence support 2022 £	Total funds 2022 £	Total funds 2021 £
Staff costs	125,626	125,626	104,634
Premises	6,580	6,580	5,690
IT Costs	10,215	10,215	10,092
General office & related costs	24,914	24,914	14,113
Depreciation of tangible and heritage assets	149	149	149
Interest on pension scheme liabilities	228	228	750
Governance costs	14,918	14,918	12,812
	<u>182,630</u>	<u>182,630</u>	<u>148,240</u>

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

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

	2022 £	2021 £
Staff costs	6,023	5,312
Auditors' remuneration	9,287	7,500
	<u>15,310</u>	<u>12,812</u>

**7. Grants payable**

	2022 £	2021 £
Sexual violence support	3,781,969	2,848,580
	<u>3,781,969</u>	<u>2,848,580</u>

The total grants paid to institutions during the year was as follows:

	2022 £	2021 £
Scottish Women's Rights Centre - Legal Project	281,222	231,352
Sexual Violence Prevention Project - Rape Crisis Centre payments	316,220	312,861
National Advocacy Project - Rape Crisis Centre payments	1,213,615	951,139
Prevention Expansion - Rape Crisis Centre payments	285,672	247,129
COVID 19 Fund - Rape Crisis Centre payments	-	200,432
COVID Recovery - Rape Crisis Centre payments	1,213,130	792,517
Tampon Tax - Rape Crisis Centre payments	472,110	113,150
	<u>3,781,969</u>	<u>2,848,580</u>

**8. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL).

During the year ended 31 March 2022, no Trustee expenses have been incurred (2021 - £NIL).

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**9. Net income/(expenditure)**

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

	2022 £	2021 £
Auditor's remuneration (net of VAT)	7,739	6,250
Depreciation - owned assets	1,493	1,493
	<u>9,232</u>	<u>7,743</u>

**10. Staff costs**

	2022 £	2021 £
Wages and salaries	1,098,462	776,296
Social security	70,061	49,113
Pension	87,737	74,317
	<u>1,256,260</u>	<u>899,726</u>

Included within wages and salaries costs above are settlement payments totaling £54,540.

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

	2022 £	2021 £
Sexual violence support staff	45	35
Management and administration	4	4
	<u>49</u>	<u>39</u>

The key management of the charity are deemed to be the trustees, the Chief Executive Office and the Director of Operations. The total employee benefits, including Employer's NIC, of the key management personnel in the year were £112,625 (2021: £106,232).

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**11. Comparatives for the Statement of Financial Activities**

	Restricted funds 2021 £	Unrestricted funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
<b>Income and endowments from:</b>				
Donations and legacies	273,981	55,708	329,689	344,940
<b>Charitable activities</b>				
Sexual violence support	3,693	3,966,767	3,970,460	2,520,511
Investment income	137	-	137	575
<b>Total</b>	277,811	4,022,475	4,300,286	2,866,026
<b>Expenditure on:</b>				
Charitable activities				
Sexual violence support	324,957	3,888,064	4,213,021	2,829,332
<b>NET INCOME/(EXPENDITURE)</b>	(47,146)	134,411	87,265	36,694
Transfers between funds	83,959	(83,959)	-	-
<b>Total Expenditure</b>				
<b>Other recognised gains/(losses)</b>				
Actuarial gains/(losses) on defined benefit schemes	(1,306)	0	(1,306)	1,144
<b>Net movement in funds</b>	35,507	50,452	85,959	37,838
<b>Reconciliation of funds:</b>				
Total funds brought forward	121,715	60,668	182,383	144,545
<b>Total funds carried forward</b>	121,715	60,668	268,342	182,383



**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**12. Tangible fixed assets**

	Fixtures and fittings £
<b>Cost or valuation</b>	
At 1 April 2021	38,770
At 31 March 2022	<u>38,770</u>
<b>Depreciation</b>	
At 1 April 2021	34,289
Charge for the year	1,493
At 31 March 2022	<u>35,782</u>
<b>Net book value</b>	
At 31 March 2022	<u>2,988</u>
At 31 March 2021	<u>4,481</u>

**13. Debtors**

	2022 £	2021 £
<b>Due within one year</b>		
Factored debts	2,553	3,000
Other debtors	46	1,555
Prepayments and accrued income	47,762	37,722
	<u>50,361</u>	<u>42,277</u>

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**14. Creditors: Amounts falling due within one year**

	2022 £	2021 £
Trade creditors	64,568	13,000
Social security and other taxes	26,740	22,513
Other creditors	28,334	16,804
Accruals and deferred income	685,051	730,941
	<u>804,693</u>	<u>783,258</u>

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.

	2022 £	2021 £
Opening deferred income	605,195	698,721
Element utilised in year	<u>(605,195)</u>	<u>(698,721)</u>
Funding received in the year and deferred to future accounting periods	<u>604,995</u>	<u>605,195</u>
<b>Closing deferred income</b>	<u><b>604,995</b></u>	<u><b>605,195</b></u>

**15. Leasing arrangements**

Minimum lease payments under non-cancelable operating leases fall due as follows:

	2022 £	2021 £
Within one year	44,791	45,951
Between one and five years	161,221	182,567
In more than five years	108,000	108,000
	<u>314,012</u>	<u>336,518</u>

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**16. Statement of funds**

**Statement of funds - current year**

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2022 £
<b>Unrestricted funds</b>						
General fund	186,232	171,767	(222,515)	93,094	-	228,578
Pension reserve	(29,010)	-	16,784	-	180	(12,046)
	<u>157,222</u>	<u>171,767</u>	<u>(205,731)</u>	<u>93,094</u>	<u>180</u>	<u>216,532</u>
<b>Restricted funds</b>						
Scottish Government Justice Funding	4,001	1,364,767	(1,351,766)	(17,002)	-	-
National Helpline	67,652	135,537	(127,750)	1,168	-	76,607
Scottish Womens' Rights Centre	8,187	611,496	(562,174)	(42,140)	-	15,369
Moray - Scottish Government Funding	24,107	40,908	(65,015)	-	-	-
Access fund	1,524	-	-	-	-	1,524
Emergency/ Justice Fund	5,649	-	-	22,744	-	28,393
Sexual Harassment Campaign	-	50,000	(45,990)	(4,010)	-	-
Training and Education Coordinator	-	21,615	(18,662)	(2,953)	-	-
Whole School's Approach	-	42,289	(39,801)	(2,488)	-	-
Children, Young People and Families Early Intervention Fund	-	327,927	(319,458)	(3,780)	-	4,689
Tampon Tax	-	642,328	(624,588)	(17,740)	-	-
COVID 19 Recovery Fund	-	941,993	(923,810)	(18,183)	-	-
Prevention Program Expansion	-	171,774	(167,255)	(4,519)	-	-
Waiting List	-	562,500	(557,445)	(5,055)	-	-

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**16. Statement of funds (continued)**

**Statement of funds - current year (continued)**

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2022 £
Delivering Equally Safe (DES)	-	412,895	(412,895)	-	-	-
DES Partnership	-	190,971	(190,971)	-	-	-
Survivor Reference Group	-	-	(864)	864	-	-
	<u>111,120</u>	<u>5,517,000</u>	<u>(5,408,444)</u>	<u>(93,094)</u>	<u>-</u>	<u>126,582</u>
<b>Total of funds</b>	<u>268,342</u>	<u>5,688,767</u>	<u>(5,614,175)</u>	<u>-</u>	<u>180</u>	<u>343,114</u>

**Statement of funds - prior year**

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2021 £
<b>Unrestricted funds</b>						
General fund	153,567	277,811	(329,105)	83,959	-	186,232
Pension reserve	(31,852)	-	4,148	-	(1,306)	(29,010)
	<u>121,715</u>	<u>277,811</u>	<u>(324,957)</u>	<u>83,959</u>	<u>(1,306)</u>	<u>157,222</u>

**Restricted  
funds**

Sexual Harassment Campaign	-	41,443	(37,443)	(4,000)	-	-
Scottish Government Justice Funding	4,000	1,036,049	(1,027,548)	(8,500)	-	4,001
Scottish Government National Helpline	33,702	293,951	(267,585)	7,584	-	67,652
Scottish Women's Rights Centre	7,360	582,228	(542,580)	(38,821)	-	8,187

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**16. Statement of funds (continued)**

**Statement of funds - prior year (continued)**

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2021 £
Moray - Scottish Government Funding	6,050	69,345	(48,288)	(3,000)	-	24,107
Access Fund	1,524	-	-	-	-	1,524
Emergency/ Justice Fund	5,649	-	-	-	-	5,649
Prevention Programme Coordinator	2,383	295,507	(290,935)	(6,955)	-	-
Training and Education Coordinator	-	40,428	(34,598)	(5,830)	-	-
Whole School's Approach	-	46,187	(42,700)	(3,487)	-	-
Children, Young People and Families Early Intervention Fund	-	320,000	(316,108)	(3,892)	-	-
Tampon Tax	-	124,460	(123,152)	(1,308)	-	-
COVID 19 Fund	-	226,309	(226,309)	-	-	-
COVID 19 Recovery Fund	-	946,568	(930,818)	(15,750)	-	-
	<u>60,668</u>	<u>4,022,475</u>	<u>(3,888,064)</u>	<u>(83,959)</u>	<u>-</u>	<u>111,120</u>
<b>Total of funds</b>	<u>182,383</u>	<u>4,300,286</u>	<u>(4,213,021)</u>	<u>-</u>	<u>(1,306)</u>	<u>268,342</u>

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**16. Statement of funds (continued)**

The Sexual Harassment campaign funding from the Scottish Government funded part of the cost of our Press & Campaigns Worker. The campaign is still ongoing.

The Scottish Government Justice funding is to fund advocacy posts in RCS and in rape crisis centres across Scotland.

National Helpline is funding to provide a Helpline service across Scotland. This is made up of a grant from Scottish Government along with donation income.

Scottish Women's Rights Centre is funding towards the cost of a Co-ordinator, Advocacy Support Worker, Communications support and other related costs for the Scottish Women's Rights Centre. This funding was provided by Foundation Scotland and the Scottish Legal Aid Board.

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

The Emergency Justice Fund is a fund aimed at covering costs for survivors.

The Children and Young People's Participation Fund provides funding to engage directly with children and young people, to inform the Scottish Government Equally Safe Strategy implementation plan.

The Whole School's Approach Fund enables RCS to employ a part-time Coordinator to develop and pilot a whole school approach to tackling gender based violence, in partnership with Zero Tolerance.

The Prevention Programme Expansion funding covers the costs of the sexual violence prevention co-ordinator post.

The Training and Education Coordinator funding covers the costs of a coordinator to support the implementation of the Equally Safe in Higher Education Toolkit, working with local centres to build capacity to deliver training and education and to increase access to support for student survivors.

Moray Rape Crisis Centre - Scottish Government funding was received to address waiting lists at centres.

The COVID-19 Fund is emergency funding from the Scottish Government to enable Rape Crisis centres across Scotland to adapt their services with the onset of the pandemic.

The COVID-19 Recovery Fund is funding from the Scottish Government for Rape Crisis services across Scotland to enable them to meet increased demand as lockdown restrictions ease.

The Tampon Tax Fund is funding from Westminster Government for Rape Crisis Scotland and local Rape Crisis centres to improve accessibility of services, develop accredited training and an online knowledge exchange.

Delivering Equally Safe (DES) - Funding from Scottish Government to cover the costs of running RCS; providing strategic and policy capacity, communications, information, survivor reference group support, training and campaigning, daily multichannel national helpline support to survivors and support to member centres and national programmes for change.

Delivering Equally Safe Partnership (DES Partnership) - Funding from Scottish Government to contribute to the continued delivery of the national sexual violence prevention programme and the implementation of the ESAS whole school approach to preventing GBV.

Waiting Lists - Funding from Scottish Government to assist in reducing waiting lists that have increased as a result of the COVID-19 pandemic.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**16. Statement of funds (continued)**

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.

**17. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	1,651	1,337	2,988
Current assets	798,873	357,992	1,156,865
Creditors due within one year	(673,942)	(130,751)	(804,693)
Provisions for liabilities and charges	-	(12,046)	(12,046)
<b>Total</b>	<b>126,582</b>	<b>216,532</b>	<b>343,114</b>

**Analysis of net assets between funds - prior year**

	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	2,476	2,005	4,481
Current assets	525,190	550,939	1,076,129
Creditors due within one year	(416,546)	(366,712)	(783,258)
Provisions for liabilities and charges	-	(29,010)	(29,010)
<b>Total</b>	<b>111,120</b>	<b>157,222</b>	<b>268,342</b>

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**18. Employee benefit obligation**

The company participates in the Scottish Voluntary Sector Pension Scheme ('the Scheme'), a multi-employer scheme which provides benefits to some 82 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.

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 with an effective date of 30 September 2020. This actuarial valuation was certified on 19 December 2021 and showed assets of £153.3m, liabilities of £160.0m and a deficit of £6.7m.

To eliminate the funding shortfall, the trustees and the participating employers have agreed that additional contributions will be paid to the scheme as follows:

**Deficit Contribution**

From 1 April 2022 to 30 May 2024: £1,507,960 per annum  
(payable monthly and increasing by 3% each year on the 1st April)

Some employers have agreed concessions (both past and present) with the Trustee and have contributions up to 29 February 2028.

Note that the scheme's previous valuation was carried out with an effective date of 30 September 2017. This valuation showed assets of £120.0m, liabilities of £145.9m and a deficit of £25.9m. To eliminate this funding shortfall, the Trustee asked the participating employers to pay additional contributions to the scheme as follows:

**Deficit Contribution**

From 1 April 2019 to 30 September 2026: £1,404,638 per annum  
(payable monthly and increasing by 3% each year on the 1st April)

From 1 April 2019 to 30 September 2027: £136,701 per annum  
(payable monthly and increasing by 3% each year on the 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.



**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

The amounts recognised in the Balance Sheet are as follows:

	Defined benefit pension plans 2022 £	Defined benefit pension plans 2021 £
Present value of funded obligations	-	-
Fair value of plan assets	-	-
	-	-
Present value of unfunded obligations	(12,046)	(29,010)
Deficit	(12,046)	(29,010)
Net Liability	(12,046)	(29,010)

Amounts recognised in the Statement of Financial Activities are as follows:

	Defined benefit pension plans 2022 £	Defined benefit pension plans 2021 £
Current service cost	-	-
Net interest from net defined benefit asset/liability	228	750
Past service cost	(11,967)	-
Actuarial gains/(losses) from changes in financial assumptions	(180)	(1,306)
	(11,919)	(556)
Actual return on plan assets	-	-

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

	Defined benefit pension plans 2022 £	Defined benefit pension plans 2021 £
Opening defined benefit obligation	29,010	31,852
Contributions by the scheme participants	(5,045)	(4,898)
Interest cost	228	750
Actuarial (gains)/losses from changes in financial assumptions	(180)	1,306
Remeasurement - amendment to contribution scheme	(11,967)	-

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

12,046	29,010
<u>12,046</u>	<u>29,010</u>

Changes in the fair value of the scheme assets are as follows:

Defined benefit pension plans 2022 £	Defined benefit pension plans 2021 £
<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>

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

	Defined benefit pension plans 2022 £	Defined benefit pension plans 2021 £
Actuarial gains/(losses) from changes in financial assumptions	180	(1,306)
	<u>180</u>	<u>(1,306)</u>

Principal actuarial assumptions at the Balance Sheet date (expressed as weighted averages):

	2022 £	2021 £
Discount rate	2.30%	0.86%
	<u>2.30%</u>	<u>0.86%</u>

**19. Related parties**

There were no related party transactions for the year ended 31 March 2022.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

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

	2022 £	2021 £
Net income for the year (as per Statement of Financial Activities)	74,592	87,265
<b>Adjustments for:</b>		
Depreciation charges	1,494	1,493
Decrease/(increase) in debtors	(8,084)	87,973
Increase/(decrease) in creditors	21,435	(71,334)
Interest received	(74)	(137)
Difference between pension charge and cash contributions	(16,785)	(4,148)
<b>Net cash provided by operating activities</b>	<b>72,578</b>	<b>101,112</b>

**21. Analysis of cash and cash equivalents**

	2022 £	2021 £
Cash in hand	1,106,504	1,033,852
<b>Total cash and cash equivalents</b>	<b>1,106,504</b>	<b>1,033,852</b>

**22. Analysis of changes in net debt**

	At 1 April 2021 £	Cash flows £	At 31 March 2022 £
Cash at bank and in hand	1,033,852	72,652	1,106,504
	<b>1,033,852</b>	<b>72,652</b>	<b>1,106,504</b>