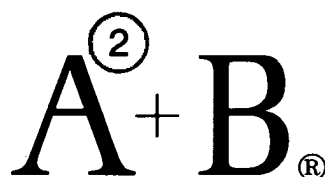
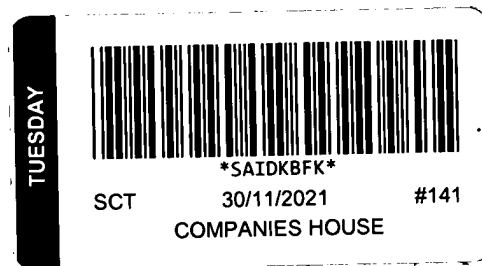


REGISTERED COMPANY NUMBER: SC258568 (Scotland)
REGISTERED CHARITY NUMBER: SC025642

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021
FOR
RAPE CRISIS SCOTLAND



ANDERSON ANDERSON & BROWN LLP
INCORPORATING



HARDIE
CALDWELL

RAPE CRISIS SCOTLAND

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FOR THE YEAR ENDED 31 MARCH 2021**

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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

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 2021. 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 2019).

OBJECTIVES AND ACTIVITIES

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 such organisations in order that they may work most effectively together.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

OBJECTIVES AND ACTIVITIES

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.

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. We would also like to note our gratitude to Emma Ritch, our chair and a member of our Board since 2013, who died suddenly on the 9th July 2021. She made a significant and enduring contribution to the work of rape crisis in 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 Lady Dorrian's review of the management of sexual offences; the report from this review was published in March 2021, and made many welcome recommendations, including the creation of a new, national specialist Court with trauma-informed procedures to deal with serious sexual offence cases in Scotland. We also took part in Lady Dorrian's group considering the feasibility of restarting jury trials, and submitted evidence to the Justice Committee on this issue.

Our training for Police Scotland, the Crown Office and Procurator Fiscal Service and the Criminal Injuries Compensation Authority resumed in October with a mixture of face to face and online delivery.

Other partnership working we took part in included:

- EPPIC (Intelligence Sharing Portal with Police Scotland) steering group
- 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
- Involvement in the Crown Office Expert Group on Sexual Offences
- Scottish National Stalking Group

Helpline - The Rape Crisis Scotland helpline received a total of 5316 support and information contacts in the course of the year. 67% of these were phone calls. Written support comprised of 30% of all support and information contacts, an increase from 21% in 2019-20. This includes support by email, text and letter. This is largely due to the introduction of text support in the spring of 2020, a service which has been growing throughout the year.

In addition to the above we also made 28 intelligence sharing reports on behalf of survivors and signed up 116 individuals to the Scottish Women's Rights Centre's Followit app, enabling survivors to record incidents of stalking. We also offered support to 577 survivors who had recently reported incidents of serious sexual violence to Police Scotland, as part of the Direct Police Referral scheme.

In addition to the support and information contacts above, we also had 1100 hang ups and 143 silent calls in the course of the year, indicating how challenging it can be to reach out for support.

Unmet need continued to be a source of considerable concern, with 8509 phone calls unable to get through to the helpline over the course of the year, an almost 60% increase on the previous year.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

OBJECTIVES AND ACTIVITIES

Charitable activities continued...

Prevention - We continued to work closely with rape crisis centres to deliver the national prevention programme. It was a challenging period with schools closed for a substantial part of the year, but we nevertheless delivered programmes to 5,190 young people in 29 schools.

Centres found creative ways of reaching young people during the pandemic, delivering programmes in schools via online video link, creating video resources for schools and developing a range of online content such as podcasts and videos. With usual programme delivery limited, centres were able to devote more time to their relationships with local partner agencies, working together to better meet the needs of specific groups of young people, planning joint campaigns for the 16 Days of Action Against Violence against Women and delivering training to a range of agencies. There was also a programme of training for prevention workers including transformative practice, trans-inclusion and a session on online misogyny with writer Laura Bates.

The Equally Safe at School (ESAS) whole school approach for secondary schools moved into a new phase. We developed an online platform so that schools across the country could access ESAS, with interactive tools to take them through a series of steps to embed a preventative approach, including tools for student participation and information developed by young survivors about their needs when disclosing to schools. ESAS will be ready for schools to access in the next academic year.

Training delivery to colleges and universities was adapted to webinar format and delivered in 12 institutions in partnership with rape crisis centres and women's aid groups, and we delivered a programme of capacity-building support to centres to increase skills and confidence for workers delivering the training. We also launched a student eLearning module so that institutions could reach students at scale with key messages about consent, sexual violence and access to support. 19 institutions undertook to implement the module this year with others also expressing interest. We also supported strategic work around prevention at a national level through participation in the Gender Equality Taskforce in Education & Learning and the gender-based violence working group for schools.

National Advocacy Project - The National Advocacy Project provides support and advocacy to anyone who has engaged with, or is considering engaging with the criminal justice system following a sexual crime. There continues to be growing demand for advocacy support, which has led to ongoing issues with capacity across the network, and high caseloads and waiting lists in several centres which has been exacerbated by the suspension of trials during the pandemic.

The suspension of Jury Trials has led to significant delays in cases moving through the Criminal Justice System. National Advocacy Project workers have experienced first-hand the impact this has had on survivors' wellbeing and have reported that they provided far more crisis and emotional support during the year than in previous years.

In response to the COVID pandemic, most advocacy workers in the network moved to remote working, with some face-to-face work restarting in line with local lockdown restrictions. Jury Trials restarted in August 2020 and advocacy workers throughout the country have continued to provide support to survivors whose cases come to trial.

Quarterly network-wide National Advocacy Project meetings offered an opportunity to consider particular areas of work in depth as well as an opportunity for peer support during a difficult year.

An increase in funding in September 2020 allowed a number of centres to recruit additional advocacy workers and by the end of 2020-21 there were 49 advocacy workers throughout the network. This funding increase has allowed there to be a National Advocacy Project team in Moray Rape Crisis Centre for the first time, meaning survivors in all areas of the country can now access the National Advocacy Project at their local centre. As well as offering additional capacity for individual centres the increase in funding allowed Rape Crisis Scotland to recruit its own team of Advocacy workers who provide additional floating capacity for the whole network. We would like to welcome Kim Walker, Nida Khalid and Sarah Higgins to the Rape Crisis Scotland National Advocacy Project team.

Key National Advocacy Project statistics for 2020-21:

- Approx. 1600 survivors were supported by the National Advocacy Project
- 527 survivors spent some time on a needs assessed waiting list for advocacy

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

OBJECTIVES AND ACTIVITIES

Charitable activities continued...

- 67 survivors were supported during police statements
- 54 people were supported in court to give evidence.
- A further 9 were supported at court (but not whilst giving evidence)
- 10,256 advocacy sessions were done in the period
- 14 survivors were supported at a court familiarisation visit
- 13 survivors were support at a VIPER
- 42 people were supported to complete a Victim Impact Statement

Scottish Women's Rights Centre - This year presented a number of challenges and changes for the SWRC due to the ongoing COVID-19 pandemic. Efforts were mainly focused on responding to the challenges that survivors of gender-based violence faced during this time, including finding safety, continuing or starting a justice process and accessing support.

The SWRC's legal and advocacy helpline continued to operate as usual, but with solicitors and advocacy workers staffing shifts from home. Furthermore, advice surgeries moved to telephone and video calls. As women no longer needed to travel for surgery appointments, we could open up our surgeries to women located anywhere in Scotland. During this time, we also implemented temporary measures so women had more opportunities to reach us, including an online contact form and urgent legal appointments.

In December, the legal helpline was adjusted to increase its capacity in light of the high demand. This was done by integrating Thursday's sexual harassment legal helpline into our regular schedule of legal helplines. Thus, our legal helpline is now available Monday to Friday and women can now call any day of the week with questions about sexual harassment cases

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 incoming resources of £85,959 (2020: £37,838) in the year. Overall net assets have increased from £182,383 to £268,342.

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.

Going concern

In their assessment of going concern the trustees have considered the impact on the business as a result of the COVID-19 virus. The charity has continued to provide services and support during the COVID-19 outbreak. The charity has received additional funding in light of the COVID-19 outbreak and continues to meet performance criteria within existing projects.

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 2021/22 and 2022/23 for key funding agreements that came to the end of their term in 2021. 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 to include considerations for COVID-19, 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.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

FINANCIAL REVIEW

Principal 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.

FUTURE PLANS

We will work with funders to explore additional funding for key services, including our helpline, advocacy project and local rape crisis services, to better enable them to meet the demand from survivors of sexual violence. We will continue to provide legal advice and representation through the Scottish Women's Rights Centre, and work to prevent sexual violence through our prevention programmes in schools and in our work in universities.

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 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.

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

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.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

STRUCTURE, GOVERNANCE AND MANAGEMENT

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
3rd Floor
10 Bothwell Street
Glasgow
G2 6LU

Trustees

Jan Macleod (resigned 16.12.20)
Julia Donnelly
Emma Ritch (deceased 9.7.21)
Lindsey Millen
Katy Wilson-Scott (appointed 16.7.21)
Dorothy West
Fatime Krasniqi
Alison Macisaac (appointed 3.6.20)
Isabelle Kerr (appointed 27.5.20) (resigned 10.12.20)

Company Secretary
Sandra Brindley

Auditors

Hardie Caldwell LLP
Statutory Auditors
Chartered Accountants
Citypoint 2
25 Tyndrum Street
Glasgow
G4 0JY

Bankers

Unity Trust Bank plc
Nine Brindleyplace
Birmingham
B1 2HB

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"

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

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.

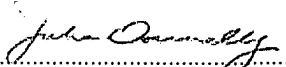
In so far as the trustees are aware:

- 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 29th September 2021 and signed on its behalf by:


.....
Julia Donnelly - Trustee

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES AND MEMBERS OF
RAPE CRISIS SCOTLAND (REGISTERED NUMBER: SC258568)**

Opinion

We have audited the financial statements of Rape Crisis Scotland (the 'charitable company') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, 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 (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

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 2021 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 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.

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 Auditors' 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 UK, including the FRC'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.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

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.

In connection with our audit of the financial statements, 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 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.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- 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; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES AND MEMBERS OF
RAPE CRISIS SCOTLAND (REGISTERED NUMBER: SC258568)**

Matters on which we are required to report by exception

In the light of the 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 Report of the Trustees.

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:

- 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 take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees 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.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES AND MEMBERS OF RAPE CRISIS SCOTLAND (REGISTERED NUMBER: SC258568)

Our responsibilities for the audit of the financial statements

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 a Report of the Independent Auditors 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 organized schemes designed to conceal it, including deliberate failure to record transactions, collusion or intentional misrepresentations being made to us.

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. This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES AND MEMBERS OF
RAPE CRISIS SCOTLAND (REGISTERED NUMBER: SC258568)**

Use of our report

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 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 the 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 as a body, for our audit work, for this report, or for the opinions we have formed.

Hardie Caldwell LLP

Natalie Boyle (Senior Statutory Auditor)
for and on behalf of Hardie Caldwell LLP
Statutory Auditors
Chartered Accountants
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: 22/11/2021

RAPE CRISIS SCOTLAND

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	273,981	55,708	329,689	344,940
Charitable activities	5				
Sexual violence support		3,693	3,966,767	3,970,460	2,520,511
Investment income	4	<u>137</u>	<u>-</u>	<u>137</u>	<u>575</u>
Total		277,811	4,022,475	4,300,286	2,866,026
EXPENDITURE ON					
Charitable activities	6				
Sexual violence support		<u>324,957</u>	<u>3,888,064</u>	<u>4,213,021</u>	<u>2,829,332</u>
NET INCOME/(EXPENDITURE)		(47,146)	134,411	87,265	36,694
Transfers between funds	18	<u>83,959</u>	<u>(83,959)</u>	<u>-</u>	<u>-</u>
Other recognised gains/(losses)					
Actuarial gains/(losses) on defined benefit schemes		<u>(1,306)</u>	<u>-</u>	<u>(1,306)</u>	<u>1,144</u>
Net movement in funds		35,507	50,452	85,959	37,838
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>121,715</u>	<u>60,668</u>	<u>182,383</u>	<u>144,545</u>
TOTAL FUNDS CARRIED FORWARD		<u>157,222</u>	<u>111,120</u>	<u>268,342</u>	<u>182,383</u>

The notes form part of these financial statements

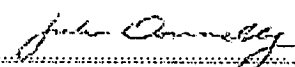
RAPE CRISIS SCOTLAND (REGISTERED NUMBER: SC258568)

**BALANCE SHEET
31 MARCH 2021**

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	14	2,005	2,476	4,481	5,974
CURRENT ASSETS					
Debtors	15	26,002	16,275	42,277	130,250
Cash at bank and in hand		<u>524,937</u>	<u>508,915</u>	<u>1,033,852</u>	<u>932,603</u>
		550,939	525,190	1,076,129	1,062,853
CREDITORS					
Amounts falling due within one year	16	(366,712)	(416,546)	(783,258)	(854,592)
NET CURRENT ASSETS		<u>184,227</u>	<u>108,644</u>	<u>292,871</u>	<u>208,261</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		186,232	111,120	297,352	214,235
PENSION LIABILITY	19	(29,010)	-	(29,010)	(31,852)
NET ASSETS		<u>157,222</u>	<u>111,120</u>	<u>268,342</u>	<u>182,383</u>
FUNDS	18				
Unrestricted funds:					
General fund				186,232	153,567
Pension reserve				(29,010)	(31,852)
				<u>157,222</u>	<u>121,715</u>
Restricted funds				<u>111,120</u>	<u>60,668</u>
TOTAL FUNDS				<u>268,342</u>	<u>182,383</u>

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

The financial statements were approved by the Board of Trustees and authorised for issue on 29th September 2021 and were signed on its behalf by:


Julia Donnelly - Trustee

The notes form part of these financial statements

RAPE CRISIS SCOTLAND

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2021**

	Notes	2021 £	2020 £
Cash flows from operating activities			
Cash generated from operations	1	<u>101,112</u>	<u>(261,311)</u>
Net cash provided by/(used in) operating activities		<u>101,112</u>	<u>(261,311)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		-	(2,892)
Interest received		<u>137</u>	<u>575</u>
Net cash provided by/(used in) investing activities		<u>137</u>	<u>(2,317)</u>
Change in cash and cash equivalents in the reporting period		101,249	(263,628)
Cash and cash equivalents at the beginning of the reporting period		<u>932,603</u>	<u>1,196,231</u>
Cash and cash equivalents at the end of the reporting period		<u><u>1,033,852</u></u>	<u><u>932,603</u></u>

The notes form part of these financial statements

RAPE CRISIS SCOTLAND**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2021****1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	2021 £	2020 £
Net income for the reporting period (as per the Statement of Financial Activities)	87,265	36,694
Adjustments for:		
Depreciation charges	1,493	1,390
Interest received	(137)	(575)
Decrease/(increase) in debtors	87,973	(101,546)
Decrease in creditors	(71,334)	(193,026)
Difference between pension charge and cash contributions	<u>(4,148)</u>	<u>(4,248)</u>
Net cash provided by/(used in) operations	<u>101,112</u>	<u>(261,311)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.20 £	Cash flow £	At 31.3.21 £
Net cash			
Cash at bank and in hand	<u>932,603</u>	<u>101,249</u>	<u>1,033,852</u>
	<u>932,603</u>	<u>101,249</u>	<u>1,033,852</u>
Total	<u>932,603</u>	<u>101,249</u>	<u>1,033,852</u>

The notes form part of these financial statements

RAPE CRISIS SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

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 First Floor, Tara House, 46 Bath Street, Glasgow, G2 1HG.

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)', 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

In their assessment of going concern the trustees have considered the impact on the business as a result of the COVID-19 virus. The charity has continued to provide services and support during the COVID-19 outbreak. The charity has received additional funding in light of the COVID-19 outbreak and continues to meet performance criteria within existing projects.

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 2021/22 and 2022/23 for key funding agreements that came to the end of their term in 2021. 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 to include considerations for COVID-19, 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.

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 2021**

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

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.
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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.

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.

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.

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.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

2. ACCOUNTING POLICIES - continued

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.

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 19.

3. DONATIONS AND LEGACIES

	2021	2020
	£	£
Donations	85,689	62,238
Legacies	-	38,702
Grants - Core Funding (Scottish Government)	<u>244,000</u>	<u>244,000</u>
	<u>329,689</u>	<u>344,940</u>

4. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	<u>137</u>	<u>575</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2021	2020
		£	£
Helpline funding grants	Sexual violence support	260,000	260,000
Other restricted fund grants	Sexual violence support	<u>3,710,460</u>	<u>2,260,511</u>
		<u>3,970,460</u>	<u>2,520,511</u>

Details of other restricted fund grants are presented in Note 18.

RAPE CRISIS SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2021

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>1,216,201</u>	<u>2,848,580</u>	<u>148,240</u>	<u>4,213,021</u>

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2021 £	2020 £
Staff Costs	789,780	692,443
Premises	51,212	64,707
General office & related costs	127,020	102,658
Travel and subsistence	18,958	39,901
Legal and professional fees	1,873	10,422
Training and conference	15,562	20,936
Project costs	119,622	118,814
IT costs	90,829	37,831
Depreciation	<u>1,345</u>	<u>1,251</u>
	<u>1,216,201</u>	<u>1,088,963</u>

8. GRANTS PAYABLE

	2021 £	2020 £
Sexual violence support	<u>2,848,580</u>	<u>1,620,775</u>

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

	2021 £	2020 £
Scottish Women's Rights Centre - Legal Project	231,352	208,959
Sexual Violence Prevention Project - Rape Crisis Centre payments	312,861	318,300
National Advocacy Project - Rape Crisis Centre payments	951,139	887,586
Prevention Expansion - Rape Crisis Centre payments	247,129	205,930
COVID 19 Fund - Rape Crisis Centre payments	200,432	-
COVID Recovery - Rape Crisis Centre payments	792,517	-
Tampon Tax - Rape Crisis Centre payments	<u>113,150</u>	<u>-</u>
	<u>2,848,580</u>	<u>1,620,775</u>

RAPE CRISIS SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2021

9. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Sexual violence support	<u>135,428</u>	<u>12,812</u>	<u>148,240</u>

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

Management

	2021 Sexual violence support £	2020 Total activities £
Staff costs	104,634	77,501
Premises	5,690	7,190
IT costs	10,092	4,203
General office & related costs	14,113	17,951
Depreciation of tangible and heritage assets	149	139
Interest on pension scheme liabilities	<u>750</u>	<u>507</u>
	<u>135,428</u>	<u>107,491</u>

Governance costs

	2021 Sexual violence support £	2020 Total activities £
Staff costs	5,312	5,067
Auditors' remuneration	7,500	7,000
Board of director expenses	<u>-</u>	<u>36</u>
	<u>12,812</u>	<u>12,103</u>

10. NET INCOME/(EXPENDITURE)

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

	2021 £	2020 £
Auditor's remuneration (net of VAT)	6,250	5,834
Depreciation - owned assets	<u>1,493</u>	<u>1,390</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were directors' expenses paid of £NIL (2020: £36) during the year to 31 March 2021.

12. STAFF COSTS

	2021 £	2020 £
Wages and salaries	776,296	662,117
Social security	49,113	47,228
Pension	<u>74,317</u>	<u>65,666</u>
	<u>899,726</u>	<u>775,011</u>

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

	2021	2020
Sexual violence support staff	35	26
Management and administration	<u>4</u>	<u>4</u>
	<u>39</u>	<u>30</u>

The key management of the charity are deemed to be the trustees, the Chief Executive Officer and the Director of Operations. The total employee benefits, including Employer's NIC, of the key management personnel in the year were £106,232 (2020: £101,334).

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	294,695	50,245	344,940
Charitable activities			
Sexual violence support	3,683	2,516,828	2,520,511
Investment income	<u>575</u>	<u>-</u>	<u>575</u>
Total	298,953	2,567,073	2,866,026
EXPENDITURE ON			
Charitable activities			
Sexual violence support	<u>366,923</u>	<u>2,462,409</u>	<u>2,829,332</u>
NET INCOME/(EXPENDITURE)	(67,970)	104,664	36,694

RAPE CRISIS SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2021

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
Transfers between funds	<u>62,017</u>	<u>(62,017)</u>	<u>-</u>
Other recognised gains/(losses)			
Actuarial gains on defined benefit schemes	<u>1,144</u>	<u>-</u>	<u>1,144</u>
Net movement in funds	(4,809)	42,647	37,838
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>126,524</u>	<u>18,021</u>	<u>144,545</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>121,715</u></u>	<u><u>60,668</u></u>	<u><u>182,383</u></u>

14. TANGIBLE FIXED ASSETS

	Fixtures, fittings & equipment £
COST	
At 1 April 2020 and 31 March 2021	<u>38,770</u>
DEPRECIATION	
At 1 April 2020	32,796
Charge for year	<u>1,493</u>
At 31 March 2021	<u>34,289</u>
NET BOOK VALUE	
At 31 March 2021	<u><u>4,481</u></u>
At 31 March 2020	<u><u>5,974</u></u>

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade debtors	3,000	540
Other debtors	1,555	215
Prepayments and accrued income	<u>37,722</u>	<u>129,495</u>
	<u><u>42,277</u></u>	<u><u>130,250</u></u>

RAPE CRISIS SCOTLAND**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021****16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021 £	2020 £
Trade creditors	13,000	30,690
Social security and other taxes	22,513	14,634
Other creditors	16,804	12,400
Deferred income	605,195	698,721
Accrued expenses	<u>125,746</u>	<u>98,147</u>
	<u>783,258</u>	<u>854,592</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.

	2021 £	2020 £
Opening deferred income	698,721	933,052
Element utilised in year	<u>(698,721)</u>	<u>(933,052)</u>
	-	-
Funding received in year and deferred to future accounting periods	<u>605,195</u>	<u>698,721</u>
Closing deferred income	<u>605,195</u>	<u>698,721</u>

17. LEASING AGREEMENTS

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

	2021 £	2020 £
Within one year	45,951	30,197
Between one and five years	182,567	12,517
In more than five years	<u>108,000</u>	<u>-</u>
	<u>336,518</u>	<u>42,714</u>

RAPE CRISIS SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2021

18. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	153,567	(51,294)	83,959	186,232
Pension reserve	<u>(31,852)</u>	<u>2,842</u>	<u>-</u>	<u>(29,010)</u>
	121,715	(48,452)	83,959	157,222
Restricted funds				
Sexual Harrassment Campaign	-	4,000	(4,000)	-
Scottish Government Justice Funding	4,000	8,501	(8,500)	4,001
Scottish Government National Helpline	33,702	26,366	7,584	67,652
Scottish Women's Rights Centre	7,360	39,648	(38,821)	8,187
Moray - Scottish Government Funding	6,050	21,057	(3,000)	24,107
Prevention Programme Expansion	2,383	4,572	(6,955)	-
Access Fund	1,524	-	-	1,524
Emergency/Justice fund	5,649	-	-	5,649
Training & Education Coordinator	-	5,830	(5,830)	-
Whole School's Approach	-	3,487	(3,487)	-
Children, Young People and Families				
Early Intervention Fund	-	3,892	(3,892)	-
Tampon Tax	-	1,308	(1,308)	-
COVID 19 Recovery	<u>-</u>	<u>15,750</u>	<u>(15,750)</u>	<u>-</u>
	<u>60,668</u>	<u>134,411</u>	<u>(83,959)</u>	<u>111,120</u>
TOTAL FUNDS	<u>182,383</u>	<u>85,959</u>	<u>-</u>	<u>268,342</u>

RAPE CRISIS SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2021

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	277,811	(329,105)	-	(51,294)
Pension reserve	-	4,148	(1,306)	2,842
	277,811	(324,957)	(1,306)	(48,452)
Restricted funds				
Sexual Harrassment Campaign	41,443	(37,443)	-	4,000
Scottish Government Justice Funding	1,036,049	(1,027,548)	-	8,501
Scottish Government National Helpline	293,951	(267,585)	-	26,366
Scottish Women's Rights Centre	582,228	(542,580)	-	39,648
Moray - Scottish Government Funding	69,345	(48,288)	-	21,057
Prevention Programme Expansion	295,507	(290,935)	-	4,572
Training & 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	946,568	(930,818)	-	15,750
	4,022,475	(3,888,064)	-	134,411
TOTAL FUNDS	<u>4,300,286</u>	<u>(4,213,021)</u>	<u>(1,306)</u>	<u>85,959</u>

RAPE CRISIS SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2021

18. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.20 £
Unrestricted funds				
General fund	163,768	(72,218)	62,017	153,567
Pension reserve	<u>(37,244)</u>	<u>5,392</u>	<u>-</u>	<u>(31,852)</u>
	126,524	(66,826)	62,017	121,715
Restricted funds				
Sexual Harrassment Campaign	-	3,000	(3,000)	-
Scottish Government Justice Funding	-	8,666	(4,666)	4,000
Scottish Government National Helpline	-	31,368	2,334	33,702
Scottish Women's Rights Centre	11,757	34,563	(38,960)	7,360
Moray - Scottish Government Funding	-	6,050	-	6,050
Prevention Programme Expansion	-	11,533	(9,150)	2,383
Access Fund	615	(654)	1,563	1,524
Emergency/Justice fund	5,649	-	-	5,649
Training & Education Coordinator	-	6,538	(6,538)	-
Whole School's Approach	-	1,900	(1,900)	-
Children, Young People and Families	-	-	-	-
Early Intervention Fund	<u>-</u>	<u>1,700</u>	<u>(1,700)</u>	<u>-</u>
	<u>18,021</u>	<u>104,664</u>	<u>(62,017)</u>	<u>60,668</u>
TOTAL FUNDS	<u>144,545</u>	<u>37,838</u>	<u>-</u>	<u>182,383</u>

RAPE CRISIS SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2021

18. MOVEMENT IN FUNDS - continued

Comparative 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	298,953	(371,171)	-	(72,218)
Pension reserve	-	4,248	1,144	5,392
	298,953	(366,923)	1,144	(66,826)
Restricted funds				
Sexual Harrassment Campaign	95,249	(92,249)	-	3,000
Scottish Government Justice Funding	969,041	(960,375)	-	8,666
Scottish Government National Helpline	297,964	(266,596)	-	31,368
Scottish Women's Rights Centre	475,359	(440,796)	-	34,563
Moray - Scottish Government Funding	16,050	(10,000)	-	6,050
Prevention Programme Expansion	303,373	(291,840)	-	11,533
Access Fund	2,000	(2,654)	-	(654)
Training & Education Coordinator	58,510	(51,972)	-	6,538
Whole School's Approach	29,527	(27,627)	-	1,900
Children, Young People and Families Early Intervention Fund	320,000	(318,300)	-	1,700
	2,567,073	(2,462,409)	-	104,664
TOTAL FUNDS	<u>2,866,026</u>	<u>(2,829,332)</u>	<u>1,144</u>	<u>37,838</u>

The Sexual Harassment campaign funding from the Scottish Government covers the costs of development and implementation of a public awareness campaign on sexual harassment.

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

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 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 small 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.

RAPE CRISIS SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2021

18. MOVEMENT IN FUNDS - continued

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.

The Moray - 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.

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.

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 2017. This actuarial valuation was certified on 19 December 2018 and showed assets of £120.0m, liabilities of £145.9m and a deficit of £25.9m.

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 contributions

From 1 April 2016 to 30 September 2027:

£1,541,339 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.

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NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2021

19. EMPLOYEE BENEFIT OBLIGATIONS - continued

The amounts recognised in the Balance Sheet are as follows:

	Defined benefit pension plans	
	2021	2020
	£	£
Present value of funded obligations	-	-
Fair value of plan assets	-	-
	-	-
Present value of unfunded obligations	(29,010)	(31,852)
Deficit	(29,010)	(31,852)
Net liability	(29,010)	(31,852)

The amounts recognised in the Statement of Financial Activities are as follows:

	Defined benefit pension plans	
	2021	2020
	£	£
Current service cost	-	-
Net interest from net defined benefit asset/liability	750	507
Past service cost	-	-
Actuarial gains/(losses) from changes in financial assumptions	(1,306)	1,144
	(556)	1,651
Actual return on plan assets	-	-

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

	Defined benefit pension plans	
	2021	2020
	£	£
Opening defined benefit obligation	31,852	37,244
Contributions by scheme participants	(4,898)	(4,755)
Interest cost	750	507
Actuarial (gains)/losses from changes in financial assumptions	1,306	(1,144)
	29,010	31,852

RAPE CRISIS SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2021

19. EMPLOYEE BENEFIT OBLIGATIONS - continued

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

Defined benefit pension plans	
2021	2020
£	£
-	-

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

Defined benefit pension plans	
2021	2020
£	£
Actuarial gains/(losses) from changes in financial assumptions	
(1,306)	1,144
<u>(1,306)</u>	<u>1,144</u>

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

	2021	2020
Discount rate	0.86%	2.57%

20. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.