

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

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020
FOR
RAPE CRISIS SCOTLAND**



RAPE CRISIS SCOTLAND

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FOR THE YEAR ENDED 31 MARCH 2020**

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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2020**

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 2020. 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.

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. 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. RCS is represented on a number of key working groups, including the Scottish Government's Joint Strategic Board on Violence Against Women and Girls, the Crown Office Expert Group on Sexual Offences, the CMO Taskforce on Improving Services for Victims of Rape and Sexual Assault, the Cross Party Working Groups on Men's Violence Against Women and Children and Adult Survivors of Child Sexual Abuse and the Scottish National Stalking Group.

Helpline - The Rape Crisis Scotland helpline received a total of 5581 support and information contacts in the course of the year. 4364 of these were calls. Email support comprised 20.64% of these contacts (1152 emails), a rise of over 15% on the number of emails the previous year, and of 6% as a proportion of all contacts. We also received 23 letters and 15 text contacts. Intelligence sharing comprised 8 contacts received, and a further 16 came from users of the Scottish Women's Rights Centre's FollowIt app for recording stalking incidents. Unmet need continued to be a source of considerable concern, though the number of callers unable to get through while the helpline was open reduced by 50% (5325) over the course of the year. 4854 callers to the helpline received a 'busy' message, and over 90% of these did not leave a message. There was also a 31% drop in the number of people calling when the line was closed (1720) and only just over a third of these left a message. The helpline received 616 direct police referrals during the period. In addition to the support and information contacts above, we also had 1747 hang ups and 317 silent calls in the course of the year. In response to COVID19, with funding from the Scottish Government, we implemented a new Virtual Call Centre, enabling the helpline team to work remotely. This development allows us a greater flexibility both now and in the future to meet a range of eventualities which might otherwise compromise service provision. We have been trialling a new text support service and scoping developments are underway to provide webchat, using software also acquired via COVID19 funding. At the start of April 2019, the helpline was operating with 17 volunteers and 7 paid support workers. New volunteer training began in September, with 15 new volunteers. In addition to these, there were a total of 11 paid workers and 6 volunteers working on the RCS helpline by the year end.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2020**

ACHIEVEMENT AND PERFORMANCE

Charitable activities continued...

Prevention - Rape Crisis Scotland continued to contribute to the development of the primary prevention element of Equally Safe and to expand, develop and sustain the Sexual Violence Prevention Project, supporting this work in centres and hosting prevention forums for local workers, as well as developing materials. We delivered workshops to 25,986 pupils in 197 Scottish schools in the course of the year, in every local authority area in Scotland. We presented the prevention programme and Equally Safe at School to the first meeting of the gender based violence schools working group which took place early in February. We also attended the first meeting of the Gender Equality Taskforce in Education & Learning chaired by the Deputy First Minister.

Our Whole School Approach saw encouraging progress with staff training delivered in 3 pilot schools and the establishment of staff-student action groups. We continue to develop plans for the next phase of this project, and met with partners at the University of Glasgow to further develop plans for future evaluation. Feedback from schools involved in the first year of the pilot offered very encouraging evidence of learning and the overall approach becoming embedded.

Our work within tertiary education delivered programmes in a wide range of universities and colleges in partnership with local rape crisis and women's aid groups, building both capacity and relationships. We also continued to liaise with key partners and to contribute to the Equally Safe in Colleges and Universities working group. An introductory online course for students has now been finalised and will be launched for Freshers' week 2020. Funding has been agreed to continue this project until March 2021.

National Advocacy Project - There continues to be considerable demand for advocacy support, which has led to issues with capacity across the network, and high case loads and waiting lists in several centres. The VRI (Visual Recording of Interviews) pilot (a joint project between Rape Crisis Scotland, Police Scotland, Crown Office and Procurator Fiscal Service and the Scottish Government to explore the potential benefits to complainers in sexual offence cases of being able to record their evidence on video instead of attending court) launched in December and is being piloted by Edinburgh Rape Crisis and RASASH in Inverness, and by Dumfries and Galloway RASAC. 4 additional Advocacy workers were recruited for the project, bringing the total number of Advocacy workers across the network to 27.

Key National Advocacy Project statistics for 2019-20:

- 1322 people were supported by the National Advocacy Project
- 280 people spent some time on a needs assessed waiting list for advocacy
- 71 people were supported during police statements
- 102 people were supported in court to give evidence.
- A further 26 were supported at court (but not whilst giving evidence)
- 6551 advocacy sessions were done in the period
- 85 people were supported at a court familiarisation visit
- 19 people were supported at a VIPER
- 23 people were supported to read their statement prior to trial

Scottish Women's Rights Centre - the SWRC continued to offer a national legal information and advice helpline to women survivors of gender based violence. In 2019-20 the SWRC helpline responded to 494 calls, we also launched a legal helpline for women survivors of sexual harassment and an Advocacy helpline during this period. In addition to our existing legal surgeries, we launched new surgeries in Inverness and Dundee in Dec 2019, during this period the SWRC offered 100 women legal advice appointments through surgeries. The SWRC undertook varied casework seeking protective orders, undertaking complaints processes, criminal injuries compensation cases / appeals and civil damages cases. FollowIt App, an incident recording app for smartphones was launched in Dec 2019 to provide survivors with a safe and discreet means of recording incidents. SWRC responded to 5 policy consultations and provided legal training to solicitors as well as within multi-agency settings on a variety of issues including domestic abuse, sexual harassment and stalking.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2020**

ACHIEVEMENT AND PERFORMANCE

Significant events

In December 2019, a novel strain of coronavirus ("COVID-19") surfaced in Wuhan, China, and has spread around the world, with resulting business and social disruption around the world. COVID-19 was declared a Public Health Emergency of International Concern by the World Health Organization on January 30, 2020.

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. The trustees and key management continue to work with funders to secure funding for 2021/22 to allow the charity to continue to meet its objectives and are confident, given the nature of the charity's operations and its experience, that support will be available.

The trustees continue to review the situation and any potential impact on the charity.

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 £37,838 (2019: £22,522) in the year. Overall net assets have increased from £144,545 to £182,383.

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 current and developing 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. The trustees and key management continue to work with funders to secure funding for 2021/22 to allow the charity to continue to meet its objectives and are confident, given the nature of the charity's operations and its experience, that support will be available.

Having revised budgets and cash flows, considered 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.

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.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2020**

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.

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

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2020**

Registered office

3rd Floor
10 Bothwell Street
Glasgow
G2 6LU

Trustees

Jan Macleod
Julia Donnelly
Emma Ritch
Lindsey Millen
Katy Wilson-Scott
Margaret Curran (resigned 20.2.20)
Dorothy West (appointed 22.5.19)
Fatime Krasniqi (appointed 22.5.19)
Alison Macisaac
Isabelle Kerr

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
G2 6LU

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

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

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

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2020**

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

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 16th September 2020and signed on its behalf by:



.....
Emma Ritch - 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 2020 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 2020 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

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.

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.



Marion Hopper (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

16 September 2020
Date:

RAPE CRISIS SCOTLAND

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2020

| | Notes | Unrestricted funds £ | Restricted funds £ | 2020 Total funds £ | 2019 Total funds £ |
|--|-------|----------------------------|--------------------------|-----------------------------|-----------------------------|
| INCOME AND ENDOWMENTS FROM | | | | | |
| Donations and legacies | 3 | 294,695 | 50,245 | 344,940 | 261,547 |
| Charitable activities | 5 | | | | |
| Sexual violence support | | 3,683 | 2,516,828 | 2,520,511 | 2,341,845 |
| Investment income | 4 | <u>575</u> | <u>-</u> | <u>575</u> | <u>500</u> |
| Total | | 298,953 | 2,567,073 | 2,866,026 | 2,603,892 |
| EXPENDITURE ON | | | | | |
| Charitable activities | 6 | | | | |
| Sexual violence support | | 366,923 | 2,462,409 | 2,829,332 | 2,599,716 |
| NET INCOME/(EXPENDITURE) | | (67,970) | 104,664 | 36,694 | 4,176 |
| Transfers between funds | 18 | <u>62,017</u> | <u>(62,017)</u> | <u>-</u> | <u>-</u> |
| Other recognised gains/(losses) | | | | | |
| Actuarial gains on defined benefit schemes | | <u>1,144</u> | <u>-</u> | <u>1,144</u> | <u>18,346</u> |
| Net movement in funds | | (4,809) | 42,647 | 37,838 | 22,522 |
| RECONCILIATION OF FUNDS | | | | | |
| Total funds brought forward | | 126,524 | 18,021 | 144,545 | 122,023 |
| TOTAL FUNDS CARRIED FORWARD | | <u>121,715</u> | <u>60,668</u> | <u>182,383</u> | <u>144,545</u> |

The notes form part of these financial statements

RAPE CRISIS SCOTLAND (REGISTERED NUMBER: SC258568)

**BALANCE SHEET
31 MARCH 2020**

| | Notes | Unrestricted funds £ | Restricted funds £ | 2020 Total funds £ | 2019 Total funds £ |
|--|-------|----------------------------|--------------------------|-----------------------------|-----------------------------|
| FIXED ASSETS | | | | | |
| Tangible assets | 14 | 5,974 | - | 5,974 | 4,472 |
| CURRENT ASSETS | | | | | |
| Debtors | 15 | 29,062 | 101,188 | 130,250 | 28,704 |
| Cash at bank and in hand | | <u>214,000</u> | <u>718,603</u> | <u>932,603</u> | <u>1,196,231</u> |
| | | 243,062 | 819,791 | 1,062,853 | 1,224,935 |
| CREDITORS | | | | | |
| Amounts falling due within one year | 16 | (95,469) | (759,123) | (854,592) | (1,047,618) |
| NET CURRENT ASSETS | | <u>147,593</u> | <u>60,668</u> | <u>208,261</u> | <u>177,317</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | 153,567 | 60,668 | 214,235 | 181,789 |
| PENSION LIABILITY | 19 | (31,852) | - | (31,852) | (37,244) |
| NET ASSETS | | <u>121,715</u> | <u>60,668</u> | <u>182,383</u> | <u>144,545</u> |
| FUNDS | 18 | | | | |
| Unrestricted funds: | | | | | |
| General fund | | | | 153,567 | 163,768 |
| Pension reserve | | | | <u>(31,852)</u> | <u>(37,244)</u> |
| | | | | 121,715 | 126,524 |
| Restricted funds | | | | <u>60,668</u> | <u>18,021</u> |
| TOTAL FUNDS | | | | <u>182,383</u> | <u>144,545</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^{16 September 2020} and were signed on its behalf by:

Emma Ritch

.....
Emma Ritch - Trustee

The notes form part of these financial statements

RAPE CRISIS SCOTLAND

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2020**

| | Notes | 2020 £ | 2019 £ |
|---|-------|------------------|------------------|
| Cash flows from operating activities | | | |
| Cash generated from operations | 1 | <u>(261,311)</u> | <u>902,432</u> |
| Net cash (used in)/provided by operating activities | | <u>(261,311)</u> | <u>902,432</u> |
| Cash flows from investing activities | | | |
| Purchase of tangible fixed assets | | (2,892) | (1,157) |
| Interest received | | <u>575</u> | <u>500</u> |
| Net cash used in investing activities | | <u>(2,317)</u> | <u>(657)</u> |
| Change in cash and cash equivalents in the reporting period | | (263,628) | 901,775 |
| Cash and cash equivalents at the beginning of the reporting period | | <u>1,196,231</u> | <u>294,456</u> |
| Cash and cash equivalents at the end of the reporting period | | <u>932,603</u> | <u>1,196,231</u> |

The notes form part of these financial statements

RAPE CRISIS SCOTLAND

NOTES TO THE CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2020

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

| | 2020 £ | 2019 £ |
|--|------------------|----------------|
| Net income for the reporting period (as per the Statement of Financial Activities) | 36,694 | 4,176 |
| Adjustments for: | | |
| Depreciation charges | 1,390 | 1,228 |
| Interest received | (575) | (500) |
| Increase in debtors | (101,546) | (9,922) |
| (Decrease)/increase in creditors | (193,026) | 911,215 |
| Difference between pension charge and cash contributions | <u>(4,248)</u> | <u>(3,765)</u> |
| Net cash (used in)/provided by operations | <u>(261,311)</u> | <u>902,432</u> |

2. ANALYSIS OF CHANGES IN NET FUNDS

| | At 1.4.19 £ | Cash flow £ | At 31.3.20 £ |
|--------------------------|------------------|------------------|-----------------|
| Net cash | | | |
| Cash at bank and in hand | <u>1,196,231</u> | <u>(263,628)</u> | <u>932,603</u> |
| | <u>1,196,231</u> | <u>(263,628)</u> | <u>932,603</u> |
| Total | <u>1,196,231</u> | <u>(263,628)</u> | <u>932,603</u> |

The notes form part of these financial statements

RAPE CRISIS SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020

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) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Going Concern

In their assessment of going concern the trustees have considered the current and developing 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. The trustees and key management continue to work with funders to secure funding for 2021/22 to allow the charity to continue to meet its objectives and are confident, given the nature of the charity's operations and its experience, that support will be available.

Having revised budgets and cash flows, considered 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.

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.

2. ACCOUNTING POLICIES - continued

Expenditure

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. |
|--------------------------------|-------------------------|

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

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.

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.

RAPE CRISIS SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2020

2. ACCOUNTING POLICIES - continued

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

| | 2020 | 2019 |
|---|----------------|----------------|
| | £ | £ |
| Donations | 62,238 | 17,547 |
| Legacies | 38,702 | - |
| Grants - Core Funding (Scottish Government) | <u>244,000</u> | <u>244,000</u> |
| | <u>344,940</u> | <u>261,547</u> |

4. INVESTMENT INCOME

| | 2020 | 2019 |
|--------------------------|------------|------------|
| | £ | £ |
| Deposit account interest | <u>575</u> | <u>500</u> |

5. INCOME FROM CHARITABLE ACTIVITIES

| | Activity | 2020 | 2019 |
|------------------------------|-------------------------|------------------|------------------|
| | | £ | £ |
| Helpline funding grants | Sexual violence support | 260,000 | 260,000 |
| Other restricted fund grants | Sexual violence support | <u>2,260,511</u> | <u>2,081,845</u> |
| | | <u>2,520,511</u> | <u>2,341,845</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 2020

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>1,088,963</u> | <u>1,620,775</u> | <u>119,594</u> | <u>2,829,332</u> |

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

| | 2020 £ | 2019 £ |
|--------------------------------|------------------|------------------|
| Staff Costs | 692,443 | 620,286 |
| Premises | 64,707 | 61,136 |
| General office & related costs | 102,658 | 109,478 |
| Travel and subsistence | 39,901 | 35,113 |
| Legal and professional fees | 10,422 | 37,324 |
| Training and conference | 20,936 | 25,768 |
| Project costs | 118,814 | 126,287 |
| IT costs | 37,831 | 27,536 |
| Depreciation | <u>1,251</u> | <u>1,105</u> |
| | <u>1,088,963</u> | <u>1,044,033</u> |

8. GRANTS PAYABLE

| | 2020 £ | 2019 £ |
|-------------------------|------------------|------------------|
| Sexual violence support | <u>1,620,775</u> | <u>1,450,894</u> |

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

| | 2020 £ | 2019 £ |
|--|------------------|------------------|
| Scottish Women's Rights Centre - Legal Project | 208,959 | 157,941 |
| Sexual Violence Prevention Project | 318,300 | 318,111 |
| National Advocacy Project | 887,586 | 777,033 |
| Prevention Expansion | 205,930 | 197,809 |
| | <u>1,620,775</u> | <u>1,450,894</u> |

RAPE CRISIS SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2020

9. SUPPORT COSTS

| | Management £ | Governance costs £ | Totals £ |
|-------------------------|-----------------|--------------------------|----------------|
| Sexual violence support | <u>107,491</u> | <u>12,103</u> | <u>119,594</u> |

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

Management

| | 2020 Sexual violence support £ | 2019 Total activities £ |
|--|--|----------------------------------|
| Staff costs | 77,501 | 69,456 |
| Premises | 7,190 | 6,793 |
| IT costs | 4,203 | 3,060 |
| General office & related costs | 17,951 | 12,164 |
| Depreciation of tangible and heritage assets | 139 | 123 |
| Interest on pension scheme liabilities | <u>507</u> | <u>1,144</u> |
| | <u>107,491</u> | <u>92,740</u> |

Governance costs

| | 2020 Sexual violence support £ | 2019 Total activities £ |
|----------------------------|--|----------------------------------|
| Staff costs | 5,067 | 4,822 |
| Auditors' remuneration | 7,000 | 7,200 |
| Board of director expenses | <u>36</u> | <u>27</u> |
| | <u>12,103</u> | <u>12,049</u> |

10. NET INCOME/(EXPENDITURE)

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

| | 2020 £ | 2019 £ |
|-------------------------------------|--------------|--------------|
| Auditor's remuneration (net of VAT) | 5,834 | 6,000 |
| Depreciation - owned assets | <u>1,390</u> | <u>1,228</u> |

RAPE CRISIS SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2020

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2020 nor for the year ended 31 March 2019.

Trustees' expenses

There were directors' expenses paid of £36 (2019: 27) during the year to 31 March 2019.

12. STAFF COSTS

| | 2020 £ | 2019 £ |
|--------------------|----------------|----------------|
| Wages and salaries | 662,117 | 590,055 |
| Social security | 47,228 | 46,049 |
| Pension | <u>65,666</u> | <u>58,460</u> |
| | <u>775,011</u> | <u>694,564</u> |

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

| | 2020 | 2019 |
|-------------------------------|-----------|-----------|
| Sexual violence support staff | 26 | 23 |
| Management and administration | <u>4</u> | <u>4</u> |
| | <u>30</u> | <u>27</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 £101,334 (2019 £96,435).

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted funds £ | Restricted funds £ | Total funds £ |
|-----------------------------------|----------------------------|--------------------------|---------------------|
| INCOME AND ENDOWMENTS FROM | | | |
| Donations and legacies | 260,157 | 1,390 | 261,547 |
| Charitable activities | | | |
| Sexual violence support | - | 2,341,845 | 2,341,845 |
| Investment income | <u>500</u> | <u>-</u> | <u>500</u> |
| Total | 260,657 | 2,343,235 | 2,603,892 |
| EXPENDITURE ON | | | |
| Charitable activities | | | |
| Sexual violence support | 316,740 | 2,282,976 | 2,599,716 |
| NET INCOME/(EXPENDITURE) | (56,083) | 60,259 | 4,176 |

RAPE CRISIS SCOTLAND

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2020**

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

| | Unrestricted funds £ | Restricted funds £ | Total funds £ |
|--|----------------------------|--------------------------|---------------------|
| Transfers between funds | <u>61,193</u> | <u>(61,193)</u> | = |
| Other recognised gains/(losses) | | | |
| Actuarial gains on defined benefit schemes | <u>18,346</u> | - | <u>18,346</u> |
| Net movement in funds | 23,456 | (934) | 22,522 |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | 103,068 | 18,955 | 122,023 |
| TOTAL FUNDS CARRIED FORWARD | <u>126,524</u> | <u>18,021</u> | <u>144,545</u> |

14. TANGIBLE FIXED ASSETS

| | Fixtures, fittings & equipment £ |
|-----------------------|---|
| COST | |
| At 1 April 2019 | 35,878 |
| Additions | <u>2,892</u> |
| At 31 March 2020 | <u>38,770</u> |
| DEPRECIATION | |
| At 1 April 2019 | 31,406 |
| Charge for year | <u>1,390</u> |
| At 31 March 2020 | <u>32,796</u> |
| NET BOOK VALUE | |
| At 31 March 2020 | <u>5,974</u> |
| At 31 March 2019 | <u>4,472</u> |

RAPE CRISIS SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2020

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2020 £ | 2019 £ |
|--------------------------------|----------------|---------------|
| Trade debtors | 540 | - |
| Other debtors | 215 | 30 |
| Prepayments and accrued income | <u>129,495</u> | <u>28,674</u> |
| | <u>130,250</u> | <u>28,704</u> |

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2020 £ | 2019 £ |
|---------------------------------|----------------|------------------|
| Trade creditors | 30,690 | 26,922 |
| Social security and other taxes | 14,634 | 16,504 |
| Other creditors | 12,400 | 6,387 |
| Deferred income | 698,721 | 933,052 |
| Accrued expenses | <u>98,147</u> | <u>64,753</u> |
| | <u>854,592</u> | <u>1,047,618</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.

| | 2020 £ | 2019 £ |
|--|------------------|-----------------|
| Opening deferred income | 933,052 | 14,933 |
| Element utilised in year | <u>(933,052)</u> | <u>(14,933)</u> |
| | - | - |
| Funding received in year and deferred to future accounting periods | <u>698,721</u> | <u>933,052</u> |
| Closing deferred income | <u>698,721</u> | <u>933,052</u> |

17. LEASING AGREEMENTS

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

| | 2020 £ | 2019 £ |
|----------------------------|---------------|---------------|
| Within one year | 30,197 | 15,385 |
| Between one and five years | <u>12,517</u> | <u>4,039</u> |
| | <u>42,714</u> | <u>19,424</u> |

RAPE CRISIS SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2020

18. 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 Waiting List | - | 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> |

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 | <u>-</u> | <u>4,248</u> | <u>1,144</u> | <u>5,392</u> |
| | 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 Waiting List | 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 | <u>320,000</u> | <u>(318,300)</u> | <u>-</u> | <u>1,700</u> |
| | <u>2,567,073</u> | <u>(2,462,409)</u> | <u>-</u> | <u>104,664</u> |
| TOTAL FUNDS | <u>2,866,026</u> | <u>(2,829,332)</u> | <u>1,144</u> | <u>37,838</u> |

RAPE CRISIS SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2020

18. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

| | At 1.4.18 £ | Net movement in funds £ | Transfers between funds £ | At 31.3.19 £ |
|---------------------------------------|-----------------|----------------------------------|------------------------------------|--------------------|
| Unrestricted funds | | | | |
| General fund | 162,423 | (59,848) | 61,193 | 163,768 |
| Pension reserve | <u>(59,355)</u> | <u>22,111</u> | <u>-</u> | <u>(37,244)</u> |
| | 103,068 | (37,737) | 61,193 | 126,524 |
| Restricted funds | | | | |
| Sexual Harrassment Campaign | - | 1,500 | (1,500) | - |
| Scottish Government Justice Funding | - | 4,352 | (4,352) | - |
| Scottish Government National Helpline | - | 3,188 | (3,188) | - |
| Scottish Women's Rights Centre | 11,295 | 36,918 | (36,456) | 11,757 |
| Prevention Programme Expansion | - | 8,288 | (8,288) | - |
| Access Fund | 1,556 | (941) | - | 615 |
| Emergency/Justice fund | 6,104 | (500) | 45 | 5,649 |
| Training & Education Coordinator | - | 4,015 | (4,015) | - |
| Whole School's Approach | - | 1,550 | (1,550) | - |
| Children, Young People and Families | | | | |
| Early Intervention Fund | <u>-</u> | <u>1,889</u> | <u>(1,889)</u> | <u>-</u> |
| | <u>18,955</u> | <u>60,259</u> | <u>(61,193)</u> | <u>18,021</u> |
| TOTAL FUNDS | <u>122,023</u> | <u>22,522</u> | <u>-</u> | <u>144,545</u> |

RAPE CRISIS SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2020

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 | 260,657 | (320,505) | - | (59,848) |
| Pension reserve | - | 3,765 | 18,346 | 22,111 |
| | 260,657 | (316,740) | 18,346 | (37,737) |
| Restricted funds | | | | |
| Sexual Harrassment Campaign | 32,815 | (31,315) | - | 1,500 |
| Scottish Government Justice Funding | 958,465 | (954,113) | - | 4,352 |
| Scottish Government National Helpline | 260,838 | (257,650) | - | 3,188 |
| Scottish Women's Rights Centre | 384,408 | (347,490) | - | 36,918 |
| Moray - Scottish Government Waiting List | 5,000 | (5,000) | - | - |
| Prevention Programme Expansion | 298,389 | (290,101) | - | 8,288 |
| Access Fund | - | (941) | - | (941) |
| Emergency/Justice fund | - | (500) | - | (500) |
| Training & Education Coordinator | 40,230 | (36,215) | - | 4,015 |
| National Women's Council of Ireland | | | | |
| ESHTe Funding | 8,940 | (8,940) | - | - |
| Children's Participation Fund | 1,737 | (1,737) | - | - |
| Whole School's Approach | 32,413 | (30,863) | - | 1,550 |
| Children, Young People and Families | | | | |
| Early Intervention Fund | 320,000 | (318,111) | - | 1,889 |
| | 2,343,235 | (2,282,976) | - | 60,259 |
| TOTAL FUNDS | <u>2,603,892</u> | <u>(2,599,716)</u> | <u>18,346</u> | <u>22,522</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 National Women's Council of Ireland ESHTe Funding relates to funding to support transnational projects to combat sexual harassment and sexual violence against women and girls.

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.

18. MOVEMENT IN FUNDS - continued

The Third Sector Early Intervention Fund funded the prevention workers based within rape crisis centres, with subsequent funding granted through the renamed Children, Young People and Families Early Intervention Fund.

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.

The Moray - Scottish Government Waiting List funding was received to address waiting lists at centres.

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 at 30 September 2014. This actuarial valuation showed assets of £88.22m, liabilities of £122.15m and a deficit of £33.93m.

An approximate actuarial valuation for the scheme was carried out at 30 September 2017. This actuarial valuation showed assets of £119.8m, liabilities of £149.7m and a deficit of £29.9m.

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 31 October 2029:

£1,703,000 per annum
(payable monthly and increasing by 3% each on 1st April)

The current Recovery Plan is scheduled to end on 31 October 2029. A new Recovery Plan based on the actual September 2017 valuation results will be agreed, setting out the deficit contributions required.

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

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2020

19. EMPLOYEE BENEFIT OBLIGATIONS - continued

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

The amounts recognised in the Balance Sheet are as follows:

| | Defined benefit pension plans | |
|---------------------------------------|----------------------------------|----------|
| | 2020 | 2019 |
| | £ | £ |
| Present value of funded obligations | - | - |
| Fair value of plan assets | - | - |
| | - | - |
| Present value of unfunded obligations | (31,852) | (37,244) |
| Deficit | (31,852) | (37,244) |
| Net liability | (31,852) | (37,244) |

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

| | Defined benefit pension plans | |
|---|----------------------------------|---------------|
| | 2020 | 2019 |
| | £ | £ |
| Current service cost | - | - |
| Net interest from net defined benefit asset/liability | 507 | 1,144 |
| Past service cost | - | - |
| Actuarial gains/(losses) from changes in financial assumptions | 1,144 | 18,346 |
| | <u>1,651</u> | <u>19,490</u> |
| Actual return on plan assets | - | - |

RAPE CRISIS SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2020

19. EMPLOYEE BENEFIT OBLIGATIONS - continued

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

| | Defined benefit pension plans | |
|--|-------------------------------|-----------------|
| | 2020 | 2019 |
| | £ | £ |
| Opening defined benefit obligation | 37,244 | 59,355 |
| Contributions by scheme participants | (4,755) | (4,909) |
| Interest cost | 507 | 1,144 |
| Actuarial (gains)/losses from changes in financial assumptions | <u>(1,144)</u> | <u>(18,346)</u> |
| | <u>31,852</u> | <u>37,244</u> |

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

| Defined benefit pension plans | |
|-------------------------------|----------|
| 2020 | 2019 |
| £ | £ |
| <u>-</u> | <u>-</u> |

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

| | Defined benefit pension plans | |
|--|-------------------------------|-----------------|
| | 2020 | 2019 |
| | £ | £ |
| Actuarial (gains)/losses from changes in financial assumptions | <u>(1,144)</u> | <u>(18,346)</u> |
| | <u>(1,144)</u> | <u>(18,346)</u> |

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

| | 2020 | 2019 |
|---------------|-------|-------|
| Discount rate | 2.57% | 1.46% |

20. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2020.