

**EDINBURGH RAPE CRISIS CENTRE**  
**(A Company Limited by Guarantee)**  
**REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR TO 31 MARCH 2017**

**Charity Registration Number: SC006208**

**Company Registration Number: SC291742**

**WHITELAW WELLS**  
**Statutory Auditor**  
**9 Ainslie Place**  
**Edinburgh**  
**EH3 6AS**

**EDINBURGH RAPE CRISIS CENTRE  
(A Company Limited by Guarantee)**

**FINANCIAL STATEMENTS**

**for the year ended 31 March 2017**

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**EDINBURGH RAPE CRISIS CENTRE  
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**DIRECTORS' REPORT**

**FOR THE YEAR ENDED 31 MARCH 2017**

The directors are pleased to present their annual directors' report together with the financial statements of the company for the year ending 31 March 2017 which are also prepared to meet the requirements for a trustees' report and accounts for Charity Law purposes.

The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, the Memorandum and Articles of Association, and 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).

On 3 June 2015 the company changed its name from Edinburgh Women's Rape and Sexual Abuse Centre to Edinburgh Rape Crisis Centre, known as ERCC.

**OBJECTIVES AND ACTIVITIES**

**Purpose**

Originally established in 1978, ERCC's charitable objectives are:

- To relieve the distress of women, men, boys and girls aged over 12 years who have been raped or who have experienced sexual violence and of their partners, friends and families through the provision of emotional and practical support, information, advice and advocacy; and
- To advance education, through the provision of information, advice and advocacy, among professional bodies and the general public about the causes, nature, extent and effects of rape and sexual violence against women, men, boys and girls aged over 12 years, and ways of preventing or relieving the suffering it causes.

In March 2014, ERCC held an Extraordinary General Meeting, which approved a resolution to extend service provision to boys and men aged 12 and over. This followed a research study commissioned by ERCC which highlighted a significant gap in local service provision for both young and adult male survivors.

At present, ERCC provides services for young women, men and members of the transgender community aged 12-18, adult women and adult members of the transgender community, including transgender men.

**Service Outcomes and aims**

1. Survivors develop positive strategies for coping, which better enable them to:
  - a. maintain and improve relationships
  - b. remain in employment or seek employment/training/volunteering opportunities
  - c. overcome isolation
  - d. reduce self-harming practices

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**for the year ended 31 March 2017**

**Service Outcomes and aims (cont)**

2. Survivors are empowered and supported to engage with the criminal justice system; when they elect to do so.
3. Survivors are more informed about the potential ongoing impact of rape and sexual abuse and are therefore better able to understand and self-manage the effects of sexual violence.

Our service outcomes provide public benefit and contribute significantly to both local SOA (Single Outcome Agreement) outcomes for City of Edinburgh, Mid and East Lothian Councils, and nationally to the following National Outcomes<sup>1</sup>

- We live longer, healthier lives
- We have tackled the significant inequalities in Scottish society
- We have improved the life chances for children, young people and families at risk
- We live our lives safe from crime, disorder & danger

**Monitoring and evaluation**

- We measure service performance against our outcomes using our bespoke Outcome Evaluation Toolkit. This outlines a range of outcome evaluation tools, including questionnaires, creative/visual tools, self-assessment scales, and focus groups.
- We measure reach through tracking the outputs of our services.
- We measure quality through inviting service users to give us feedback on the service received.

*"I appreciate all the support you have given me... I feel like I've turned a page, I am moving on and I feel much better about myself."*

**Adult survivor who accessed ERCC's long-term support**

**Activities overview 2016-17**

ERCC delivers four key services- **support, information, training and prevention.**

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<sup>1</sup> <http://www.gov.scot/About/Performance/scotPerforms/outcome>

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**for the year ended 31 March 2017**

**Support Services**

Over the past year ERCC's trauma-informed support services in Edinburgh, East and Midlothian have:

- Supported 451 services users
- Provided 1,889 appointments
- Provided a further 3,018 episodes of support by email, telephone and text
- Responded to 1,103 one-off contacts
- Received 332 new referrals

Our service monitoring and evaluation shows that our support helps survivors to:

- feel safer and more in control of their lives and choices.
- feel more able to cope with the impacts of sexual violation and trauma.
- develop improved well-being and resilience.

*'[it was important to me to speak] to someone trained and be reassured my responses and triggers were normal, including dissociation and other things I was struggling with that I couldn't cope with or understand by myself...it helped normalise my experiences...Thank you for support, understanding and helping me to move on and put my behaviours into context. I now have a new relationship and am looking forward for the first time.'*

**Adult survivor who accessed ERCC's long-term support**

The types of support provided by ERCC include:

**Initial appointment:** to allow the service user to discuss which of ERCC's services might best meet their needs.

**Long term individual support (up to 16 sessions):** provides a safe space in which survivors can begin to process the trauma they have experienced and build strategies for positive coping, self-esteem and resilience.

**Crisis support:** up to 6 sessions of immediate practical and emotional support offered to service users who have recently been raped or assaulted.

**Advocacy support:** advocacy support for survivors of sexual violence who are engaged in the justice process, including support to:

- Report to the police where requested, either directly or remotely.
- Attend Sexual Health Centre appointments.
- Apply for Criminal Injuries Compensation.
- Liaise with the Crown Office and Procurator Fiscal Service (COPFS).
- Attend court.

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**for the year ended 31 March 2017**

**Support Services (cont)**

**Group work:** facilitated 12- week group work programmes for groups of up to 8 survivors.

**East Lothian Sexual Abuse Service (ELSAS):** a small-scale outreach service offering face-to-face support, advocacy and information for women and transgender people in East Lothian who have experienced sexual violence and abuse.

**Midlothian Sexual Abuse Service (MSAS):** a small-scale outreach service offering face-to-face support, advocacy and information, and delivered in partnership with Women's Aid East and Midlothian, for women and transgender people in Midlothian who have experienced sexual violence.

**STAR Young Survivors's Service (Surviving Trauma, Abuse and Rape):** specialist support and counselling, art psychotherapy, information and advocacy for young people aged 12-18 who are affected by sexual violence.

*'At the start I wasn't sure if art [therapy] was my thing but just sitting colouring in a picture and talking about how I'm feeling helped me a lot. When colouring in and drawing pictures it made me feel really calm and not think of bad things. Talking about my feelings and thoughts of things helped me feel stronger as a person. I now feel stronger and less anxious.'*

**Young survivor, 12 years old, who accessed art therapy at the STAR project**

**Information**

ERCC's information service provides a range of information resources about sexual violence for survivors, their supporters and agencies.

In 2016-17, 2,776 packs of information materials have been distributed to a broad range of stakeholders across Edinburgh and Lothian.

317 copies of ERCC's trauma-informed resource for survivors of sexual violence, the Little Green Book, have been distributed to survivors using our service.

During this period we also developed and launched our new website, and developed our online/digital communications, such as our blog and social media accounts, to continue to raise the profile of our organisation, our support services and campaigns.

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**for the year ended 31 March 2017**

**Information (cont)**

*'I found the Little Green Book (ERCC bespoke trauma-informed resource) useful – it had good coping mechanisms in it and gave a good amount of information. The sessions were useful, in that I felt safe in the environment and my counsellor was easy to talk to and friendly.*

*I feel a lot more confident within myself and feel like I have coping mechanisms that I can rely on. Before support I felt very responsible for what happened but now I feel that it was not my fault.'*

**Young survivor, 18 years old, who accessed therapy at the STAR project**

**Training**

ERCC's training service provides high-quality internal training for staff and volunteers to support professional development and external training to a range of professionals and agencies to raise awareness of sexual violence.

In 2016-17, we focussed on the recruitment and training of six new volunteer support workers, to increase the capacity of our support team.

We were also commissioned to deliver training for professionals working in East and Midlothian, by the East and Midlothian Public Protection Office, and in addition delivered 3 internal staff development trainings across the year.

**Prevention**

ERCC's Sexual Violence Prevention Project offers free, high quality, sexual violence prevention education in schools and youth groups across Edinburgh City.

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**Prevention (cont)**

In 2016-17, we delivered 26 sexual violence prevention workshops to 209 young people in Edinburgh in 3 local schools. In addition to this, our work took an increased participative focus, working intensively with a specialist agency for young Black and Minority Ethnic Women Young Saheliya. Alongside partner agencies, Edinburgh Art Festival and Stills Centre for Photography, we produced a zine about gender and gender inequality made by the young women, and supported an exhibition of their photography. We also supported their participation in film making with Amina–Muslim Women's Resource Centre and creative writing on the issue of racist, sexist and Islamophobic street harassment, taking an intersectional approach to analysing the violence women experience in public places. The resulting film and zine was launched in May 2017. From this work we were able to submit a successful joint application with Amina–Muslim Women's Resource Centre to The Spirit of Women Changemakers Grant from Spirit of 2012 and the Fawcett Society, to deliver 'My Big Beating Voice'; a project focused on engaging and growing the voices of young ethnic minority and Muslim women to be delivered in 2017-18. In addition to this, our strategic work in chairing the Edinburgh Violence Against Women Partnership's Prevention Work in Schools subgroup has been cited as an example of good practice by the wider EVAWP and ensured that local authority schools are now provided with more information about third and public sector services delivering gender-based violence prevention and support to young people in Edinburgh.

*'I have more of a voice because of your voices.'*

**Young woman participant in workshop facilitated by Edinburgh Rape Crisis Centre, exploring racist, sexist and Islamophobia street harassment as experienced by young ethnic minority women in Edinburgh**

**Managing Demand**

Demand is increasing across all of ERCC's services and particularly in longer term support and advocacy. In 2016-17, ERCC continued to consider how to increase delivery capacity in the face of significant funding challenges. We did this by:

- Continuing to work in partnership with Rape Crisis Scotland's National Helpline to provide helpline support for survivors of sexual violence in Edinburgh and Lothians, to free up ERCC resources to focus on the delivery of one-to-one long-term support and advocacy.
- Continuing to support ERCC volunteers to help deliver our support services.
- Working with local universities to offer counselling placements to diploma level students.
- Working in partnership with ELCA, which continues to offer long-term counselling for up to 5 ERCC service users per week who are affected by alcohol use.

In 2015 the Scottish Government, in recognition of the increased demand for rape crisis support nationally, due to increases in the reporting of sexual crimes to the police, announced new three-year funding to provide each centre in Scotland, including ERCC, with a new Support and Advocacy post to support survivors who elect to engage with the criminal justice process.



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**for the year ended 31 March 2017**

**Volunteers**

The company relies on the enthusiasm and energy of its many volunteers to develop and deliver its service to survivors. We are very grateful to these volunteers for their commitment and support. We continually strive to make volunteering a positive experience for volunteers.

**ACHIEVEMENTS AND PERFORMANCE**

Key successes in 2016-17 include:

- Successful AGM and event in November 2016 marking ERCC's publication of A Woman's Story, a 32-page report written by an ERCC service user in conjunction with ERCC, which provides a moving and powerful account of her experience of the justice system following being raped, at which the keynote speech was delivered by Mr Michael Matheson, Cabinet Secretary for Justice. In August 2016 the author together with representatives of ERCC, met with the Cabinet Secretary of Justice to provide feedback on her experience and her recommendations for change within the justice system. Further reference has been subsequently been made by Mr Matheson in addressing the Scottish Parliament as to the impact and influence of A Woman's Story.
- Move to new premises providing improved access for disabled service users, staff and volunteers and an additional counselling room to help ERCC meet the significant demand for our support services.
- Continued delivery of specialist high quality support and information for 451 service users affected by sexual violence.
- Continued success of ERCC's Sexual Violence Prevention Project, which in 2016-17 delivered awareness-raising workshops to young people in Edinburgh and beyond, and successful partnership working with Amina Muslim Women's Resource Centre and Saheliya leading to the launch of 'Hopscotch' in May 2017, a short film examining young BME women's experiences of street harassment, sexism and racism.
- Development and launch of ERCC's new website in Autumn 2016.
- Securing of funding from the Big Lottery Fund, City of Edinburgh Council, East Lothian Council, Midlothian Council, NHS Lothian, Scottish Government, Lloyds TSB Foundation for Scotland, Postcode Community Trust and the Women's Fund for Scotland, to enable the continued delivery of rape crisis services for Edinburgh, East and Midlothian in 2016-17 and 2017-18.
- Successful public fundraising appeal which, at 31 March 2017, had generated £30,586 and launch the of ERCC's new Friends scheme to promote regular giving to the organisation.

**FINANCIAL REVIEW**

The company generated a deficit in the year of £138,472 (2016: surplus of £3,691) before actuarial movements on defined benefit scheme of £nil (2016: £51,000 gain). This deficit was caused by crystallising the charity's pension deficit in the Lothian Pension Fund (see notes 18 & 19). The total income amounted to £416,196 (2016: £364,456), of which £385,881 (2016: £331,204) was related to restricted projects and £30,315 (2016: £33,252) to unrestricted funds. At the balance sheet date the unrestricted reserves were £8,289 in deficit (2016: £135,019 surplus), with £96,730 (2016: £91,894) in restricted funds. Excluding the pension crystallisation cost of £116,185 we have seen the General Fund increase from £100,219 to £107,396 at the end of the year.

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**for the year ended 31 March 2017**

**Investment policy**

Under the Memorandum and Articles of Association, the company has the power to invest any money that the company does not immediately require, in any investments, securities or properties. As there are few funds for long-term investment the Directors, having regard to the liquidity requirements of operating the company and to the reserves policy, have operated a policy of keeping available funds in an interest bearing current account.

**Reserves policy**

Total unrestricted reserves, excluding designated reserves, held at 31<sup>st</sup> March 2017 amount to £107,896. The designated pension reserve is £116,185 in deficit.

In line with best practice, ERCC has a set target level of unrestricted reserves equivalent to three months' core running costs for the organisation, which equates to c.£110,000.

At the year end this policy was not met. The Board remains committed to improving the level of unrestricted funds held by ERCC over the next year.

**Principal funding sources**

ERCC's funding for the period was provided by:

- BBC Children in Need
- Big Lottery Fund (Supporting 21<sup>st</sup> Century Life)
- City of Edinburgh Council (Health and Social Care)
- Comic Relief
- Donation income
- East Lothian Council
- Kidron Trust
- Lloyds TSB Foundation for Scotland
- Midlothian Council
- NHS Lothian
- Robertson Trust
- Scottish Government, Criminal Justice Fund
- Scottish Government, Violence Against Women Fund
- Scottish Government, Rape Crisis Specific Fund
- Scottish Government Children, Young People and Families Early Intervention Fund

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**for the year ended 31 March 2017**

**Risk management**

Internal and external risks to the company are considered regularly by the Board and annually through the strategic planning/review process. Risks are detailed in the Risk Register for the organisation which also sets out the plan for risk minimisation.

Internal risks are minimised by development and implementation of procedures for authorisation of transactions and projects.

Principle external risks relate to (a) the continued funding of the company and (b) the cessation liability associated with Lothian Pension Fund.

**(a) Risk management plan for continued funding of the charitable company**

ERCC continues to face risks to the continued delivery of services due largely to some dependency on short-term funding streams. In particular, ERCC's local authority and NHS funding streams are due to end at 31 March 2018.

The risks to ERCC of loss of funding include:

- Impact on operational activities
- Inability to meet service delivery commitments
- Cash flow difficulties arising from lack of liquidity
- Loss of staff expertise
- Impact on ERCC reserves

ERCC has a fundraising strategy in place which aims to mitigate these risks through a diverse range of income-generation activities, including:

- Applications to grant funders
- Community-based fundraising, including public donations, appeals and events fundraising
- Income-generation through training
- Engagement with legacy fundraising and corporate sponsorship
- Development of 'Become A Friend' scheme
- Applications to trusts for unrestricted/core funding

ERCC's fundraising work is overseen by the organisation's Fundraising Sub-Committee, which reports to ERCC's Board of Directors and is chaired by a Director.

**(b) Risk management plan for Lothian Pension Fund (LPF) liability**

ERCC is a community admission body to the Local Government Pension Scheme administered by Lothian Pension Fund (LPF). In August 2016, the last active member retired from the Scheme and ceased to make contributions, triggering cessation. The Exit Liability is £171,000 per the Actuarial Valuation, 15 November 2016.

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**for the year ended 31 March 2017**

**Risk management (cont)**

Over the past year, ERCC's Directors have consulted specialist pensions and legal advisors and worked closely with Lothian Pension Fund to develop a multi-year repayment plan, agreed to by both parties in December 2017. See note 19.

As part of ERCC's risk management strategy, from financial year 2014-15, the Directors agreed to designate a proportion of unrestricted funding towards the LPF liability, with the designated spend line for 2015-16 being £16,800 and for 2016-17 being £25,800. As noted, an income generation strategy has been developed and actioned by ERCC's Fundraising Sub Committee.

**PLANS FOR FUTURE PERIODS**

ERCC Board and senior staff have endorsed the following activities for the next 2-5 years:

- Running all aspects of ERCC core services (information, support, prevention and training) and the STAR and East and Midlothian outreach services efficiently and effectively, in adherence with the National Rape Crisis Service Standards, and maintaining ERCC's reputation as a provider of high quality trauma informed support, training, information and project development.
- Delivering on specific outcome and output requirements as set out in individual agreements with funders.
- Developing and implementing a funding and fundraising strategy focussed on sustainability taking into account the end of major funding streams in 2018.
- Reviewing the ERCC strategic plan for the period 2016-19.
- Maintain good volunteer management practice in line with the Investing in Volunteers standard, through re- applying for the IIV award in 2017-18.
- Work towards the Silver LGBT Charter Mark to ensure that ERCC mainstream LGBT issues into our service provision and work.
- Maintain good practice in outcome and output monitoring and the collection of quality data from service users.
- Review ERCC's governance to incorporate changes to membership.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Constitution**

Edinburgh Rape Crisis Centre (ERCC) is a company limited by guarantee governed by its Memorandum and Articles of Association dated 14 October 2005 and is registered as a charity with HM Revenue & Customs and the Office of the Scottish Charity Regulator.

**EDINBURGH RAPE CRISIS CENTRE  
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**DIRECTORS' REPORT**

**for the year ended 31 March 2017**

**Membership**

ERCC has four classes of company membership including Full, Associate, Honorary and Young Women's membership. Full membership is open to any woman over age 16 and Young Women's membership for women aged 12 to 16 years. Associate membership is open to any company or incorporated body which supports ERCC's objects. Honorary membership is for any man aged 16 and over whom the Board of Directors invite and who supports ERCC's objects. The membership structure is currently being reviewed by ERCC's Board of Directors.

**Directors, Recruitment and Appointment of New Directors**

ERCC is governed by a Board of Directors.

Nominations to be a Director are requested from the membership (excluding Associate, Honorary and Young Women members) and must be submitted in writing seven days prior to the AGM. All of the Directors must stand down at the AGM but are eligible for re-election.

The nominations for election are put to the membership at the AGM and the full board is thereby elected. At their first meeting after the AGM the Directors elect their office bearers for the coming year.

**Directors, Recruitment and Appointment of New Directors (cont)**

The Directors may at any time co-opt any woman aged 16 years or over, who need not be a Full member of ERCC, in cases where they consider the woman in question has knowledge, skills or experience which would assist them in the performance of their duties.

There shall be a maximum of three co-opted Directors, and between three and nine Directors elected from Full Membership.

**Induction and Training of new Directors**

After election an induction programme and information pack is offered to all new Directors.

**Organisational Structure**

The Directors meet regularly, to oversee the operation of the company and determine its strategic direction and policies. They have set up an HR sub-committee, fundraising sub-committee and a Finance Audit sub-committee each comprising two Directors and a Centre Management representative. The day-to-day management is the responsibility of the Senior Management Team.

**Remuneration Policy & Payments to Senior Management**

The Directors consider the Senior Management Team to be the key management personnel of the company. The pay of the senior staff is reviewed annually and normally increased in accordance with average earnings.

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**for the year ended 31 March 2017**

**RELATED PARTIES**

In 2016-17, ERCC has continued to work in partnership with a range of stakeholders to improve services for survivors of sexual violence, including:

- Edinburgh Violence Against Women Partnership.
- East and Midlothian Violence Against Women Partnership.
- Police Scotland.
- NHS Lothian.
- Rape Crisis Scotland.
- Edinburgh and Lothian Council on Alcohol - which has continued to offer specialist counselling for ERCC service users who are affected by their own alcohol use or that of someone close to them.
- Amina - the Muslim Women's Resource Centre.
- Saheliya.
- Women's Aid East and Midlothian.
- Mayfield and Easthouses Development Trust.

ERCC continues to receive referrals from a broad range of services across Edinburgh and the Lothians, including: Women's Aid; social work teams; GPs; mental health services; substance misuse services; housing and homelessness services; adult and child protection teams; schools and universities; Lesbian Gay Bisexual & Transgender (LGBT) services; Black & Minority Ethnic (BME) services; and services for disabled people.

**EDINBURGH RAPE CRISIS CENTRE**  
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**DIRECTORS' REPORT**

for the year ended 31 March 2017

**Personnel**

<u>Employees 2016-17</u>	<u>Contracted personnel and Volunteers</u>
Centre Director (28 hours)	Cleaner
Operational Manager (28 hours)	
Office and Resources Manager (21 hours)	<i>Volunteers</i>
Finance and Administration Worker (16 hours)	6 volunteer support workers
Senior Support Worker and Counsellor (28 hours)	
Senior Support Worker and Training Development Worker (28 hours)	
Support Worker (16 hours)	
Support Worker (13 hours)	
Support Worker (12 hours)	
Support Worker (6 hours)	
Support Worker (6 hours)	
East Lothian Sexual Abuse Service Development Worker (13.5 hours)	
East Lothian Sexual Abuse Service Outreach Support Worker (11.5 hours)	
Midlothian Sexual Abuse Service Outreach Support Worker (15 hours)	
Young Survivors' Worker (17.5 hours)	
Young Survivors' Worker (17.5 hours)	
Young Survivors' Worker (17.5 hours)	
Young Survivors' Worker (17.5 hours)	
Prevention Worker (21 hours)	
Information and Fundraising Worker (18 hours)	

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**REFERENCE AND ADMINISTRATIVE INFORMATION**

<b>Charity name</b>	Edinburgh Rape Crisis Centre (known as "ERCC")	
<b>Charity number</b>	SC 006208	
<b>Company number</b>	SC 291742	
<b>Registered Office and Operational Address</b>	17 Claremont Crescent Edinburgh, EH7 4HX	
<b>Directors</b>	Lucie Bennett	(Resigned 8 March 2017)
	Rebecca Stafford	(Resigned 28 June 2017)
	Louise Slyth	(Resigned 24 August 2016)
	Ruth Triggs	(Resigned 25 October 2017)
	Anna Bradshaw	(Resigned 23 August 2017)
	Kathryn Dawson	
	Ellie Hutchinson	(Appointed 25 May 2016 and resigned 11 January 2017)
	Micheila West	(Appointed 29 June 2016)
	Katherine McGough	(Appointed 23 August 2017)
	Sabiha Vorajee	(Appointed 23 August 2017)
	Jennifer Greig	(Appointed 25 October 2017)
	Ariadna Guerra-Grenot	(Appointed 25 October 2017)
<b>Secretary</b>	Caroline Burrell	
<b>Key Management Personnel</b>	Caroline Burrell	Centre Director
	Sarah McGregor	ERCC's Operational Manager
	Avril MacLennan	Office and Resources Manager
<b>Independent Examiner</b>	Kevin Cattanach Chartered Accountant Whitelaw Wells 9 Ainslie Place Edinburgh, EH3 6AS	
<b>Bankers</b>	The Royal Bank of Scotland PLC Edinburgh Blenheim Place Branch 2 Blenheim Place Edinburgh, EH7 5JH	
	Unity Trust Bank Nine Brindley Place Birmingham, B1 2HB	



**EDINBURGH RAPE CRISIS CENTRE  
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**DIRECTORS' REPORT**

**for the year ended 31 March 2017**

**STATEMENT OF DIRECTORS' RESPONSIBILITIES**

The Directors are responsible for preparing the Directors' Annual Report and the financial statements in accordance with the applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Directors to prepare financial statements for each financial year that give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the Directors are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles of the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed; subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charitable company will continue on that basis.

The Directors are responsible for maintaining 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, the Charities & Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The Directors 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.

The Directors are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by and authorised for issue by the board of Directors on 13 December 2017 and signed on their behalf by:-



**Kathryn Dawson (Convenor)  
Director**

**EDINBURGH RAPE CRISIS CENTRE  
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**INDEPENDENT EXAMINER'S REPORT**

**for the year ended 31 March 2017**

I report on the accounts for the year ended 31 March 2017 as set out on pages 17 to 35.

**Respective responsibilities of the Directors and the Independent Examiner**

The charity's Directors are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's Directors consider that the audit requirement of Regulation 10(1) (a) to (c) of the Charities Accounts (Scotland) Regulations 2006 (as amended) does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

***Basis of Independent Examiner's report***

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

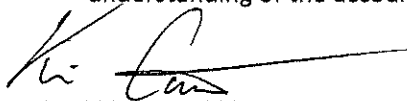
**Independent Examiner's statement**

In the course of my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with Section 44 (1)(a) of the 2005 Act, Regulation 4 of the 2006 Accounts Regulations and sections 381, 382 and 386 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations (as amended)

have not been met; or

- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



.....  
**Kevin Cattanach CA**  
Whitelaw Wells  
Chartered Accountants  
9 Ainslie Place  
Edinburgh  
EH3 6AS

13 December 2017

**EDINBURGH RAPE CRISIS CENTRE**  
(A Company Limited by Guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES**  
(including Income & Expenditure Account)

for the year ended 31 March 2017

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £	Total Funds 2016 £
<b>Income and endowments from:</b>					
<i>Donations</i>					
Donations	2	30,086	500	30,586	30,405
<i>Charitable activities</i>					
Training	3	25	-	25	2,620
Grants	3	-	385,381	385,381	331,204
<i>Investment Income</i>	4	204	-	204	227
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Total</b>		30,315	385,881	416,196	364,456
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Expenditure on:</b>					
Raising funds		-	13,537	13,537	13,191
<i>Charitable activities</i>					
Regular charitable activities		56,037	368,909	424,946	347,574
Pension crystallisation	18/19	116,185	-	116,185	-
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Total</b>	5	172,222	382,446	554,668	360,765
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Net (expenditure)/income</b>		(141,907)	3,435	(138,472)	3,691
<b>Gross transfers between funds</b>	16	(1,401)	1,401	-	-
<b>Actuarial gains/(losses) on defined benefit pension scheme</b>	18	-	-	-	51,000
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Net movement in funds</b>		(143,308)	4,836	(138,472)	54,691
<b>Reconciliation of funds:</b>					
Total funds at 1 April 2016		135,019	91,894	226,913	172,222
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Total funds at 31 March 2017</b>	17	(8,289)	96,730	88,441	226,913
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

All income and expenditure derive from continuing operations.  
There are no gains or losses other than those shown above.  
The notes on pages 20 to 35 form part of these financial statements

**EDINBURGH RAPE CRISIS CENTRE**  
(A Company Limited by Guarantee)

**BALANCE SHEET**  
As at 31 March 2017

	Notes	£	2017 £	£	2016 £
<b>Fixed assets</b>					
Tangible fixed assets	11		-		-
<b>Current assets</b>					
Debtors	12	23,979		22,332	
Cash at bank		200,155		245,616	
		224,134		267,948	
<b>Current liabilities</b>					
Creditors falling due within one year	13	(43,663)		(49,035)	
<b>Net current assets</b>			180,471		218,913
<b>Creditors: amounts falling due after more than one year</b>	15		(92,030)		-
<b>Net assets excluding pension (deficit)/asset</b>			88,441		218,913
Pension (deficit)/asset	18		-		8,000
			88,441		226,913
<b>Funds</b>					
Unrestricted funds	16		(8,289)		135,019
Restricted funds	16		96,730		91,894
			88,441		226,913
			88,441		226,913

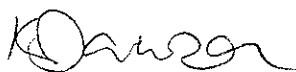
The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for year to 31 March 2017. The members have not required the company to obtain an audit of financial statements for the year to 31 March 2017 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006.
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for each financial year in accordance with the requirement of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

These financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006 and with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The financial statements were approved by the Board of Directors on 13 December 2017 and were signed on its behalf by:-



.....  
Kathryn Dawson (Convenor)

Company Registration No: SC291742

The notes on pages 20 to 35 form part of these financial statements

**EDINBURGH RAPE CRISIS CENTRE**  
**(A Company Limited by Guarantee)**

**CASH FLOW STATEMENT**

As at 31 March 2017

	2017 £	2016 £
<b>Cash flows from operating activities:</b>		
Net cash (used in)/provided by operating activities (below)	(45,665)	27,139
	<hr/>	<hr/>
<b>Cash flows from investing activities:</b>		
Bank interest received	204	227
	<hr/>	<hr/>
Net cash provided by investing activities	204	227
	<hr/>	<hr/>
<b>Change in cash and cash equivalents in the reporting period</b>		
Cash and cash equivalents brought forward	245,616	218,250
	<hr/>	<hr/>
<b>Cash and cash equivalents carried forward</b>	200,155	245,616
	<hr/> <hr/>	<hr/> <hr/>
<b><u>Cash and cash equivalents</u></b>		
Instant access bank deposits	200,053	245,522
Cash in hand	102	94
	<hr/>	<hr/>
	200,155	245,616
	<hr/> <hr/>	<hr/> <hr/>
<b><u>Reconciliation of net income to net cash flow from operating activities</u></b>		
<b>Net (expenditure)/income for the year</b> (as per Statement of Financial Activities)	(138,472)	54,691
<b><u>Adjusted for:</u></b>		
Depreciation charge	-	-
Bank interest received	(204)	(227)
(Increase) in debtors	(1,647)	(1,866)
(Decrease) in creditors	(21,527)	30,541
Increase/(decrease) in pension provision	116,185	(56,000)
	<hr/>	<hr/>
Net cash (used in)/provided by operating activities	(45,665)	27,139
	<hr/> <hr/>	<hr/> <hr/>

**EDINBURGH RAPE CRISIS CENTRE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2017**

**1. Accounting Policies**

The principal accounting policies adopted in the preparation of the financial statements are set out below:-

**a. Basis of preparation**

The financial statements have been prepared in accordance with 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 (FRS102) (effective 1 January 2015) – Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Edinburgh Rape Crisis Centre meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recorded at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

**b. Going Concern**

At the year end the company had unrestricted reserves of £107,896 excluding the pension reserves, however as noted in note 19 following the year end a multi-year payment plan was agreed in relation to the pension crystallisation debt which at present value amounts to £116,185.

The company has limited approved funding beyond 31 March 2018 so is reliant on new funding being awarded to continue for the foreseeable future. Recent history indicates the charity has been successful raising income and the Directors expect this to be the case again during 2017/18/19 with funding secured as applications are completed and submitted throughout the year.

Budgets have been prepared forecasting a breakeven position and the charity should be in a position to meet liabilities as they fall due. The Directors have therefore continued to adopt the going concern basis in preparing the financial statements.

**c. Fund accounting**

- *Unrestricted funds* are funds that can be used in accordance with the objectives of the company at the discretion of the Directors.
- *Designated funds* are unrestricted funds set aside by the Directors for specific future purposes or projects.
- *Restricted funds* are funds that can only be used for particular restricted purposes within the objectives of the company. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

**EDINBURGH RAPE CRISIS CENTRE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2017**

**1. Accounting Policies (cont)**

**d. Income**

All income is included in the statement of financial activities when the company is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants where the entitlement is not conditional on the delivery of a specific performance by the company are recognised when the company becomes unconditionally entitled to the grant.
- Donations are included in full when receivable. The value of services provided by volunteers has not been included.
- Investment income is included when receivable.
- Income from grants related to performance and specific deliverables, are accounted for as the company earns the right to consideration by its performance.
- Deferred income represents amounts received in the current financial year where the funder specifies that it is for a future period, where entitlement conditions have not been met as at the year-end, or where related performance and specific deliverables have not yet been provided. This is then released to incoming resources in the period for which it has been received.

**e. Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the company to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. The company is registered for VAT and, accordingly, expenditure is shown gross of irrecoverable VAT.

- Costs of raising funds are those costs incurred in attracting donations.
- Charitable expenditure comprises those costs incurred by the company in the delivery of its activities and services to its beneficiaries. It includes both the direct costs and indirect costs necessary to support these activities.
- Support costs are those functions that assist the work of the company but do not directly undertake charitable activities. Support costs include governance costs which support the company's programmes and activities. These costs include the expenses of the statutory audit. These costs have been allocated between the cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 5.

**f. Tangible fixed assets**

Fixed assets are stated at cost less accumulated depreciation. The cost of minor additions or those costing below £500 are not capitalised. Depreciation is provided at annual rates calculated to write off the cost of each asset over its expected useful life:-

Computer equipment	33.3%	straight line
Other equipment	25%	straight line

EDINBURGH RAPE CRISIS CENTRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2017

1. Accounting Policies (cont)

g. Financial Instruments

Financial instruments comprise financial assets and financial liabilities which are recognised when the company becomes a party to the contractual provisions of the instrument. Financial instruments are classified as "basic" in accordance with FRS102 and are accounted for at amortised cost using the effective interest method. The effective interest rate is the rate that exactly discounts estimated future cash flows over the life of the financial assets or liability to the net carrying amount on initial recognition. Discounting is not applied to short-term receivables and payables, where the effect is immaterial. Financial assets comprise cash, grants receivable and other debtors. Financial liabilities comprise other creditors and accruals.

h. Pensions

The company operates a Defined Contributions Pension Scheme. Contributions are charged in the accounts as they become payable in accordance with the rules of the Scheme.

Qualifying staff are members of the Lothian Pension Fund, a multi-employer defined benefit scheme. This Scheme is now closed to new members. Deficits under the scheme are recognised in the accounts in accordance with the requirements of Financial Reporting Standard 102, based on the company's share of the scheme assets and liabilities, as reported by the scheme actuary. The scheme assets are valued at market value. In accordance with FRS 102 "retirement benefits" the company's share of a scheme deficit is recognised in full on the balance sheet and its share of a surplus is recognised to the extent that the surplus can be recovered.

i. Operating lease

Rentals applicable to operating leases, where substantially all of the benefits and risk of ownership remain with the lessor, are charged to the Statement of Financial Activities on a straight line basis over the life of the lease.

2. Income from Donations

	Unrestricted	Restricted	2017	2016
	£	£	£	£
Donations	30,086	500	30,586	30,405
	<hr/>	<hr/>	<hr/>	<hr/>
	30,086	500	30,586	30,405
	<hr/>	<hr/>	<hr/>	<hr/>

Income from donations was £30,586 (2016: £30,405) of which £30,086 (2016: £30,405) was unrestricted and £500 (2016: £Nil) was restricted.



**EDINBURGH RAPE CRISIS CENTRE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2017**

**3. Income from Charitable Activities**

		<b>2017</b>	<b>2016</b>	
		<b>£</b>	<b>£</b>	
<b>Grants:</b>				
<b>Fund</b>	<b>Funder</b>			
Centre Coordinator & Premises	City of Edinburgh Council	40,528	42,661	
Rape Crisis Specific Fund	Scottish Government	49,982	50,000	
STAR	BBC Children in Need	32,497	31,603	
STAR	CEC Children and Families	-	7,377	
Regional services	East Lothian Partnership	14,000	11,000	
Violence against Women Fund	Scottish Government	50,000	48,478	
Regional services	Midlothian Council	4,000	6,000	
Training Service	Robertson Trust	-	14,000	
Support & Counselling Service	NHS Lothian	24,000	-	
STAR	Big Lottery	34,966	34,072	
Support & Counselling Service	Comic Relief	60,064	21,452	
Prevention	Third Sector Early Intervention	24,344	21,923	
Criminal Justice Fund/Advocacy	Scottish Government	40,000	18,638	
Information services	Kidron Trust	5,000	4,000	
Resilience and infrastructure Fund	Scottish Government	-	10,000	
Support & Counselling Service	Volant Charitable Trust	-	10,000	
Finance Worker	Lloyds TSB	6,000	-	
		<hr/>	<hr/>	
		385,381	331,204	
		<hr/> <hr/>	<hr/> <hr/>	
	<b>Unrestricted</b>	<b>Restricted</b>	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Other Projects &amp; Services</b>				
Training	25	-	25	2,620
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Income from charitable activities was £385,406 (2016: £333,824) of which £25 (2016: £2,620) was unrestricted and £385,381 (2016: £331,204) was restricted.

**4. Investment Income**

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Bank interest	204	227
	<hr/> <hr/>	<hr/> <hr/>

Income from investments was £204 (2016: £227) of which £204 (2016: £227) was unrestricted and £nil (2016: £nil) was restricted.

EDINBURGH RAPE CRISIS CENTRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2017

5. Expenditure	Core Costs	Support Counselling	Information Training	Information Services	STAR	Regional Services	Prevention	Advocacy	Total 2017	Total 2016
<b>Raising funds</b>										
Staff costs (Note 7)	-	13,537	-	-	-	-	-	-	13,537	13,191
<b>Direct costs</b>										
Staff costs (Note 7)	126,795	59,156	3,579	97,799	45,511	30,575	19,311	31,509	414,235	237,195
Staff supervision, travel & training	1,465	5,622	4,559	2,087	2,342	3,386	845	2,768	23,074	25,995
Recruitment costs	(32)	600	-	-	781	-	-	-	1,349	1,652
Volunteer expenses	186	-	-	-	-	-	-	-	186	758
Advertising	70	270	-	-	-	-	-	178	518	1,356
Therapy	-	-	-	-	-	-	-	-	-	726
<b>Support costs</b>										
Premises	33,551	255	210	-	281	3,229	-	-	37,526	34,358
Telephone & internet	9,050	-	-	-	68	34	-	101	9,253	5,168
Postage & stationery	4,451	-	-	-	47	4	-	-	4,502	2,497
Subscriptions & publications	309	-	-	-	10	-	540	-	859	819
Software & IT expenses	4,980	-	-	-	354	821	-	90	6,245	3,297
Accountancy & payroll fees	6,137	-	-	-	-	-	-	-	6,137	20,998
Legal & professional fees	9,331	-	-	-	-	-	-	300	9,631	4,471
Bank charges	35	-	-	-	-	-	-	-	35	73
Sundry	707	-	-	-	-	-	-	21	728	1,129
Office expenses	2,780	-	-	-	-	-	-	66	2,846	1,942
Interest expense	-	-	-	-	-	-	-	-	-	1,000
Board member expenses	87	-	-	-	-	-	-	-	87	-
Property dilapidation costs	21,160	-	-	-	-	-	-	-	21,160	-
<b>Governance costs</b>										
Independent Examination/Audit	2,760	-	-	-	-	-	-	-	2,760	4,140
	<u>223,822</u>	<u>79,440</u>	<u>8,348</u>	<u>99,886</u>	<u>49,394</u>	<u>38,049</u>	<u>20,696</u>	<u>35,033</u>	<u>554,668</u>	<u>360,765</u>

**EDINBURGH RAPE CRISIS CENTRE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2017**

**5. Expenditure (continued)**

Overheads and support costs are allocated on the basis of staff time

Expenditure was £554,668 (2016: £360,765) of which £172,222 (2016: £2,977) was unrestricted and £382,446 (2016: £357,788) was restricted.

**6. Summary analysis of expenditure and related income for activities**

This table shows the cost of the main activities and the sources of income that support those activities.

	Core Costs £	Support Counselling £	Information Training £	Information Services £	STAR £	Regional Services £	Prevention £	Advocacy £	Total 2017 £	Total 2016 £
Costs	(223,822)	(79,440)	(8,348)	(99,886)	(49,394)	(38,049)	(20,696)	(35,033)	(554,668)	(360,765)
Donation	30,586	-	-	-	-	-	-	-	30,586	30,405
Grants and service level agreements	48,272	87,892	4,742	98,167	58,453	32,007	21,064	34,784	385,381	331,204
Training	-	-	25	-	-	-	-	-	25	2,620
Investment income	204	-	-	-	-	-	-	-	204	227
	<u>(144,760)</u>	<u>8,452</u>	<u>(3,581)</u>	<u>(1,719)</u>	<u>9,059</u>	<u>(6,042)</u>	<u>368</u>	<u>(249)</u>	<u>(138,472)</u>	<u>3,691</u>

**EDINBURGH RAPE CRISIS CENTRE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2017**

**7. Staff costs and numbers**

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Salaries and wages	265,404	231,668
Social Security costs	13,756	10,213
Pension costs including FRS102 adjustments	32,427	8,505
Pension crystallisation event	116,185	-
	<u>427,772</u>	<u>250,386</u>

The company considers its key management personnel comprise the Centre Director, ERCC's Operational Manager and Office and Resources Manager. The total employment benefits including employer pension contributions of the key management personnel was £76,984 (2016: £65,366). No employee had emoluments of more than £60,000 during either the current or previous year.

The number of persons employed by the company during the year was as follows:

	<b>Head count</b>		<b>Full time equivalent</b>	
	<b>2017</b>	<b>2016</b>	<b>2017</b>	<b>2016</b>
	<b>No.</b>	<b>No.</b>	<b>No.</b>	<b>No.</b>
Charitable projects	16	13	9	9
Administration and support	2	2	1	1
	<u>18</u>	<u>15</u>	<u>10</u>	<u>10</u>

**8. Directors' Remuneration**

No members of the board of Directors received any remuneration during the year (2016: £Nil). Travel, accommodation and training costs amounting to £87 (2016: £Nil) were paid in respect of members of the board of Directors.

**9. Movement in Total Funds for the Year**

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
This is stated after charging:		
Depreciation	-	-
Independent Examiners'/Auditors' remuneration	2,760	4,140
Independent Examiners'/Auditors' remuneration – fees for non-examination services	2,913	18,293
Operating lease	<u>21,638</u>	<u>20,431</u>

**EDINBURGH RAPE CRISIS CENTRE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2017**

**10. Taxation**

As a charity, the company is exempt from tax on income and gains falling within s505 of the Taxes Act 1988 or s256 of the Taxation and Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the company.

**11. Fixed Assets**

	<b>Computer Equipment £</b>
<b>Cost</b>	
At 1 April 2016	3,800
Additions	-
Disposals	-
	3,800
At 31 March 2017	3,800
<b>Depreciation</b>	
At 1 April 2016	3,800
Charge for the year	-
Disposals	-
	3,800
At 31 March 2017	3,800
<b>Net Book Value</b>	
At 31 March 2017	-
At 31 March 2016	-

**12. Debtors**

	<b>2017 £</b>	<b>2016 £</b>
Other debtors and prepayments	15,855	4,431
Grants receivable	8,124	17,901
	23,979	22,332
	23,979	22,332

**EDINBURGH RAPE CRISIS CENTRE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2017**

**13. Creditors Falling due Within One Year**

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Trade creditors	-	2,207
Tax and Social Security	4,353	4,899
Pension creditor	2,792	2,164
Accruals	11,463	14,194
Deferred income	900	24,000
Grant clawback	-	1,571
Pension crystallisation creditor	24,155	-
	43,663	49,035
	43,663	49,035

**14. Deferred Income**

Deferred income comprised grants for expenditure planned in a future accounting period.

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
At 1 April 2016	24,000	-
Released to income	24,000	-
Deferred in the year	900	24,000
	900	24,000
At 31 March 2017	900	24,000

**15. Creditor falling due after One Year**

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Pension crystallisation creditor	92,030	-
	92,030	-

EDINBURGH RAPE CRISIS CENTRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2017

16. Movement in Funds	At 1 April 2016 £	Income £	Expenditure £	Transfers £	Gains/ (Losses) £	At 31 March 2017 £
<b>Unrestricted Funds</b>						
General	100,219	30,315	(48,037)	25,399	-	107,896
<b>Designated Fund</b>						
Pension reserve	8,000	-	(8,000)	-	-	-
Pension reserve – deficit funding	26,800	-	-	(26,800)	-	-
Pension crystallisation fund	-	-	(116,185)	-	-	(116,185)
<b>Total unrestricted funds</b>	<b>135,019</b>	<b>30,315</b>	<b>(172,222)</b>	<b>(1,401)</b>	<b>-</b>	<b>(8,289)</b>
<b>Restricted Funds</b>						
BBC Children in Need	20,733	32,497	(28,850)	-	-	24,380
Big Lottery Fund Grant (STAR)	5,679	34,966	(29,554)	-	-	11,091
City of Edinburgh Council	-	40,528	(38,722)	-	-	1,806
Comic Relief	20,250	60,064	(45,083)	-	-	35,231
Kidron Trust	-	5,000	(4,825)	(175)	-	-
Lloyds TSB	-	6,000	(4,017)	-	-	1,983
Midlothian Council Standard Grant Fund	-	4,000	(5,326)	1,326	-	-
NHS Lothian – Support & Counselling Service	4,799	24,000	(27,606)	-	-	1,193
Scottish Government Criminal Justice Funding	-	40,000	(40,250)	250	-	-
Scottish Government Rape Crisis Specific Fund	-	49,982	(48,670)	-	-	1,312
Scottish Government Resilience and Infrastructure Fund	10,000	-	(10,000)	-	-	-
Scottish Government Violence Against Women Fund	-	50,000	(49,820)	-	-	180
Robertson Trust	9,333	-	-	-	-	9,333
East Lothian Partnership Grant Fund	11,100	14,000	(18,715)	-	-	6,385
Third Sector Early Intervention Fund	-	24,344	(23,976)	-	-	368
The Volant Charitable Trust	10,000	-	(6,532)	-	-	3,468
Other small funds	-	500	(500)	-	-	-
<b>Total Restricted Funds</b>	<b>91,894</b>	<b>385,881</b>	<b>(382,446)</b>	<b>1,401</b>	<b>-</b>	<b>96,730</b>
<b>Total</b>	<b>226,913</b>	<b>416,196</b>	<b>(554,668)</b>	<b>-</b>	<b>-</b>	<b>88,441</b>

## EDINBURGH RAPE CRISIS CENTRE

### NOTES TO THE FINANCIAL STATEMENTS

#### FOR THE YEAR ENDED 31 MARCH 2017

#### 16. Movement in Funds (cont)

##### **Purpose of Designated funds**

- Pension reserve – The pension reserve represents movements in the pension deficit over the year, as advised by the scheme actuary (see also note 18 to the accounts).
- Pension reserve – deficit funding – This represents funds designated in accordance with the company's risk management strategy relating to a cessation event, which has been released back to the general fund in the year following agreement of the pension crystallising amount.
- Pension crystallisation fund – this relates to the discounted creditor that is due in relation to the defined benefit pension scheme following agreement with the pension provider (see notes 18, 19 and 20).

##### **Purpose of restricted funds**

- BBC Children in Need – for a young person's worker plus project costs including: travel; stationery etc; books; publications and art materials; venue hire.
- Big Lottery Fund - for a young person's worker for the organisation's 'STAR project' plus project costs including staff travel, training and external supervision, publicity and marketing, and contribution to overheads and administration costs.
- City of Edinburgh Council – Children and Families – to help children and young people at risk to have improved life chances and become physically and emotionally healthy.
- City of Edinburgh Council – City of Edinburgh Council Health and Social Care – to fund a Centre Manager, to support the costs of managing and training volunteers, including volunteer expenses, and to contribute towards premises costs.
- Comic Relief – towards the provision of a trauma-informed counselling and support for adult survivors of sexual violence and abuse, including the costs of a Counsellor and Support Worker and project running costs.
- Kidron Trust - towards the general delivery costs of ERCC's services (designated by ERCC's Board to support the post of Information and Fundraising Worker).
- Lloyds TSB – towards the salary of the part-time Finance & Admin Worker.
- Midlothian Council Standard Grant Fund – to support a provision of the specialist support and counselling for women in Midlothian.
- NHS Lothian – towards the provision of a trauma- informed Support and Counselling service.
- Scottish Government Criminal Justice Funding- distributed through Rape Crisis Scotland to each rape crisis centre in Scotland to fund an advocacy worker and project delivery costs of an advocacy service to support survivors of sexual violence who are engaging with the justice process.
- Scottish Government Rape Crisis Specific Fund – to carry out the work and achieve the outcomes for Rape Crisis Services and ensuring women-only services are trans inclusive.
- Scottish Government Resilience and Infrastructure Fund- funding granted to Rape Crisis Scotland by the Scottish Government for onwards dissemination to local Rape Crisis centres in Scotland as a one off payment to each local rape crisis centre in Scotland for investment to improve their resilience and infrastructure (designated by ERCC's Board towards the post of Information and Fundraising Worker).
- Scottish Government Violence Against Women – for support and information service development and staff costs.
- Robertson Trust – to fund training service.
- East Lothian Partnership Grant Fund – the East Lothian sexual abuse service and the wages of staff.



**EDINBURGH RAPE CRISIS CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2017**

**16. Movement in Funds (cont)**

- Third Sector Early Intervention (VAF) Fund – to Edinburgh Prevention Officer post.
- The Volant Charitable Trust – to contribute towards the cost of a part-time support worker who works with women survivors affected by economic hardship/social exclusion.
- Other small funds are donations received to maintain the premises or to provide a more child/teenage friendly space.

**17. Analysis of Net Assets Between Funds**

	Unrestricted Funds 2017 £	Restricted Funds 2017 £	Total Funds 2017 £
Tangible fixed assets	-	-	-
Current assets	107,896	116,238	224,134
Current liabilities	(24,155)	(19,508)	(43,663)
Pension liability due after one year	(92,030)	-	(92,030)
	<hr/>	<hr/>	<hr/>
Net assets	(8,289)	96,730	88,441
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**18. Pension and Other Post-Retirement Benefit Commitments**

**Defined contribution pension scheme**

Edinburgh Rape Crisis Centre operates a group personal pension scheme with the Pension Trust on a defined contribution basis. Employer contributions are paid at a rate of 10% of pensionable salaries while employee contributions are paid at a rate of 6% of pensionable salaries. Employer pension contributions in the year were £10,937 (2015: £8,678).

**Final Salary Pension Scheme**

Until November 2016 the company participated in the Lothian Pension Fund ("The Scheme") that provides benefits based on final pensionable pay (i.e. defined benefit scheme). The assets of the Scheme are held separately from those of the company. Contributions are charged to the Income and Expenditure account so as to spread the cost of pensions over the employees' working lives with the Company. The contributions are determined by a qualified actuary on the basis of triennial valuations using the projected unit method. As disclosed in note 19 the company has crystallised the pension liability after the final staff member in the scheme left employment therefore the resulting creditor recognised in these accounts 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.

**EDINBURGH RAPE CRISIS CENTRE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2017**

**18. Pension and Other Post-Retirement Benefit Commitments (cont)**

An actuarial valuation was carried out at 31 March 2016 by a qualified independent actuary for FRS 102 purposes.

The major assumptions used by the actuary were:

	31 March 2017	31 March 2016
	% per annum	% per annum
Pension Increase Rate	-	2.2
Salary Increases Rate	-	4.2
Discount Rate	3.5	3.5

Analysis of the amount charged to the income and expenditure account:

	2017	2016
	£	£
Current service cost	124,185	3,000
	<hr/>	<hr/>
	124,185	3,000
	<hr/>	<hr/>

Analysis of amount charged to the income and expenditure account as interest:

	2017	2016
	£	£
Interest income on pension scheme assets	-	12,000
Interest on pension scheme liabilities	-	(13,000)
	<hr/>	<hr/>
Net interest charge	-	(1,000)
	<hr/>	<hr/>

Actuarial gain recognised in the Statement of Financial Activities:

	2017	2016
	£	£
Changes in demographic assumptions	-	-
Changes in financial assumptions	-	48,000
Other changes	-	6,000
Experience gains / (losses) arising on the scheme assets	-	(3,000)
	<hr/>	<hr/>
<b>Actuarial gain / (loss) recognised in the Statement of Financial Activities</b>	<b>-</b>	<b>51,000</b>
	<hr/>	<hr/>

**EDINBURGH RAPE CRISIS CENTRE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2017**

18. Pension and Other Post-Retirement Benefit Commitments (cont)

Movement during the year:	Year to 31/03/17 £	Year to 31/3/16 £
<b>Surplus/(deficit) at Beginning of Year</b>	8,000	(48,000)
Movement in Year:		
Current Service Cost	-	(3,000)
Employer Contributions	-	9,000
Net interest charge	-	(1,000)
Actuarial Gain/(Loss)	-	51,000
Remeasurement – amendments to the contribution schedule	(8,000)	-
Crystallisation event	(116,185)	-
	<hr/>	<hr/>
<b>(Deficit)/surplus at end of year</b>	<b>(116,185)</b>	<b>8,000</b>
	<hr/> <hr/>	<hr/> <hr/>

**Discounted contribution schedule – net present value**

<i>Year ending</i>	<i>31 March 2017 (£'s)</i>
On 15 December 2017	24,155
30 September 2018	7,780
30 September 2019	7,517
30 September 2020	7,263
30 September 2021	7,016
30 September 2022	6,779
30 September 2023	6,550
30 September 2024	6,328
30 September 2025	6,114
30 September 2026	5,907
30 September 2027	4,863
30 September 2028	4,699
30 September 2029	4,540
30 September 2030	4,386
30 September 2031	4,238
30 September 2032	4,095
30 September 2033	3,956

**EDINBURGH RAPE CRISIS CENTRE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2017**

**19. Post balance sheet event**

In August 2016 the final member of the Lothian Pension Fund retired, crystallising the liability. The employers debt on crystallisation was evaluated in November 2016 with the final cessation valuation reporting a deficit of £171,000. The unrestricted reserves held by the company were insufficient to meet the liability so the ERCC Board entered negotiations with Lothian Pension Fund to agree a multi-year repayment plan. As part of its risk management strategy, ERCC has taken independent professional advice and has been working closely with Lothian Pension Fund over the past year to plan for the crystallisation of the pension liability. In December 2017 the ERCC and Lothian Pension Fund agreed a multi-year repayment plan that is affordable and realistic for ERCC as follows:

<i>Year ending</i>	<i>31 March 2017 (£'s)</i>
On 15 December 2017	25,000
30 September 2018	8,334
30 September 2019	8,334
30 September 2020	8,334
30 September 2021	8,333
30 September 2022	8,333
30 September 2023	8,333
30 September 2024	8,333
30 September 2025	8,333
30 September 2026	8,333
30 September 2027	7,100
30 September 2028	7,100
30 September 2029	7,100
30 September 2030	7,100
30 September 2031	7,100
30 September 2032	7,100
30 September 2033	7,100
30 September 2034	-
30 September 2035	-
30 September 2036	-

As an adjusting post balance sheet event, the company must recognise a liability measured as the present value of the contributions payable that arise from the deficit recovery agreement and the resulting expense in the income and expenditure account i.e. the unwinding of the discount rate as finance cost in the period in which it arises. It is these contributions that have been used to derive the company's balance sheet liability as included in note 18.

**EDINBURGH RAPE CRISIS CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2017**

**20. Contingent liability**

Under the terms of the multi-year repayment plan that has been agreed with Lothian Pension Fund the full liability on crystallisation will not necessarily be repaid in full. A total of £21,300 will only be due if the charity has a significant improvement in its financial position. No adjustment for this potential liability has been included in these accounts. The Lothian Pension Fund retains the right to alter the repayment plan agreement should the financial position of the charity materially improve.

**21. Operating Lease**

At 31 March 2017 the company had total commitments under operating leases, payable as set out below.

	<b>2017</b>		<b>2016</b>	
	<b>Land &amp;</b>	<b>2017</b>	<b>Land &amp;</b>	<b>2016</b>
	<b>buildings</b>	<b>Other</b>	<b>buildings</b>	<b>Other</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Expiring:				
Within one year	28,000	1,770	20,000	431
Within two to five years	28,000	2,403	-	216
Greater than five years	81,667	-	-	-
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

**22. Related Parties transactions**

No one individual had control of the company during the year.

There were no related party transactions during the year as required to be disclosed by Financial Reporting Statement 102.

**23. Legal Status**

The organisation is a charitable company limited by guarantee and has no share capital. In the event of the company being wound up members are required to contribute an amount not exceeding £1.