

**EDINBURGH RAPE CRISIS CENTRE
(FORMERLY EDINBURGH WOMEN'S RAPE
AND SEXUAL ABUSE CENTRE)
(A Company Limited by Guarantee)**

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR TO 31 MARCH 2016

Charity Registration Number: SC006208

Company Registration Number: SC291742

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

**EDINBURGH RAPE CRISIS CENTRE
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FINANCIAL STATEMENTS

for the year ended 31 March 2016

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EDINBURGH RAPE CRISIS CENTRE
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DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2016

The directors are pleased to present their annual directors' report together with the financial statements of the company for the year ending 31 March 2016 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 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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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 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 Outcomes¹

- 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.

'The support I received from ERCC helped me feel better about myself, more confident, and with increased self-esteem.'

Woman survivor who accessed ERCC's long-term support

Activities overview 2015-16

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

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

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Support Services

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

- Supported 602 services users
- Provided 1,363 appointments
- Provided a further 1,899 episodes of support by email, telephone and text
- Responded to 726 one-off contacts
- Received 214 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.

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.

Complementary therapies: up to 4 sessions of free trauma-focussed complementary therapies.

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.

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Support Services (cont)

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.

'I used to think I must have made it easy for him to treat me the way he did; basically I was blaming myself for his actions. But now I can say it was 100% his fault, and that it happened because of who he was, not who I was. I know I have nothing to be ashamed of, and I feel stronger because I know it's him and not me who has issues he has to face. I feel ready to start my life again. My life didn't end when it happened; it got side-tracked a bit but I know I can get it back on track.'

Young woman survivor aged 17, who accessed long-term support from ERCC's STAR project

Information

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

In 2015-16, 3,532 information materials have been distributed to a broad range of stakeholders across Edinburgh and Lothian

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

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 2015-16, we delivered 13 training sessions to 112 participants from a broad range of services in Edinburgh and Lothian.

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 2015-16, we delivered 68 sexual violence prevention workshops to 577 young people in Edinburgh in local schools and youth groups. We worked with 5 schools, a specialist youth group for young people outside of mainstream education, and also delivered additional work for Rape Crisis Scotland with a residential school in Forth Valley. We also continued our 'Do You Know' drama project with young people from Leith Academy by working with Rape Crisis Scotland and Media Co-op to film four short films made by and starring young people from the project, which addresses issues to do with sexual violence. The four films, now titled the Young Voices DVD, are now being used in schools across Scotland.

"Doing this project has given me knowledge and confidence, it has made me a better person and now I can speak up if there is something that I disagree with, hoping to make a positive change in someone's life"

Shashwat, aged 18, cast member of the 'Do You Know' Theatre Project

Managing Demand

Demand is increasing across all of ERCC's services and particularly in longer term support and advocacy. In 2015-16, ERCC continued to consider how to increase delivery capacity in the face of significant funding challenges. We did this by:

- Reviewing our service delivery model and reducing the number of long-term support sessions offered from 21 sessions to 16 sessions, with the aim of reducing waiting times for this support and facilitating increased numbers of survivors being able to access support at the point of need.
- 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 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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Managing Demand (cont)

'I endured two years of constant sexual and emotional abuse and went from someone who was very forthright, confident, happy and safe to someone who could barely function – socially or emotionally. I was in desperate need of support but I didn't know what form it would take or how it would help me as I am an extremely private person and had been completely worn down.

There was never any pressure or agenda during my sessions. I felt that I finally found some control, understanding and ultimately healing. I had a voice and I was finally listened to – often through tears. At first I cried because I had held my breath for almost 3 years. I had been raped and degraded; shamed and numbed. If I cry now it comes with the relief and appreciation that I have had the support, care and understanding that I so desperately needed.'

Woman survivor who accessed ERCC's long-term support

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 2015-16 include:

- Launch of new Scottish Government funding for the National Rape Crisis Advocacy Project at ERCC by the Cabinet Secretary for Justice in September 2015, through each rape crisis centre in Scotland having received a new full-time Advocacy Worker to support survivors of sexual violence who wish to engage with the justice process.
- Continued success of ERCC's Sexual Violence Prevention Project, which in 2015-16 delivered awareness-raising workshops to 577 young people in Edinburgh and beyond.
- National launch of 'Do You Know?', an awareness-raising DVD resource developed by young people in Edinburgh in partnership with ERCC's Sexual Violence Prevention project, hosted by Malcolm Chisolm MSP at the Scottish Parliament in December 2015.
- Continued delivery of high quality support and information for 602 service users affected by sexual violence and training for 112 beneficiaries from a broad range of agencies, services and the wider community.
- Launch in May 2016 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. 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.

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ACHIEVEMENTS AND PERFORMANCE (cont)

- Continued success of ERCC's blog, which has attracted positive feedback from funders and other stakeholders over the past year.
- Securing of funding Big Lottery Fund, City of Edinburgh Council, East Lothian Council, Midlothian Council, NHS Lothian, Scottish Government, Lloyds TSB Foundation for Scotland and the Volant Charitable Trust, to enable the continued delivery of rape crisis services for Edinburgh, East and Midlothian in 2015-16 and 2016-17.
- Successful public fundraising appeal which at 31 March had generated £29,410.

FINANCIAL REVIEW

The company generated a surplus for the year of £3,691 (2015: £6,557) before actuarial gains on defined benefit scheme of £51,000 (2015: £18,000 loss). The total income amounted to £364,456, of which £331,204 (2015: £360,229) was related to restricted projects and £33,252 (2015: £39,330) to unrestricted funds. At the balance sheet date the unrestricted reserves were £135,019 (2015: £53,744), with £91,894 (2015: £118,478) in restricted funds. Excluding the FRS 102 Pension asset of £8,000 (2015: liability of £48,000), we have seen the General Fund increase from £91,744 to £100,219 at the end of the year.

Post Balance Sheet Event

As disclosed in note 20, following the year end the Pension liability has been crystallised following the last remaining employee in the scheme leaving employment of the company. The liability arising from this crystallisation has been quantified as £171,000, but a multi-year repayment plan will be negotiated with Lothian Pension Fund.

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 31st March 2016 amount to £100,219.

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 £97,500.

At the year end this policy was met. The Board remains committed to improving the level of unrestricted funds held by ERCC over the next year.

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Principal funding sources

ERCC's funding for the period was provided by:

- BBC Children in Need
- Big Lottery Fund
- City of Edinburgh Council: Health and Social Care Department and Early Intervention Fund (Children and Families)
- Comic Relief
- Donation income
- East Lothian Council
- Golden Bear Trust
- Midlothian Council
- NHS Lothian
- Robertson Trust
- RS Macdonald Charitable Trust
- Scottish Government, Criminal Justice Fund
- Scottish Government, Violence Against Women Fund
- Scottish Government, Rape Crisis Specific Fund
- Self-generated income via sale of training
- Third Sector Early Intervention Fund

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 the (a) 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 in large to annual and short-term funding streams. ERCC's local authority and NHS funding streams are also due to end at 31 March 2017, with Scottish Government funding ending at 30 June 2017 and Comic Relief funding ending in August 2017.

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

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Risk management (cont)

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 2015-16, ERCC had 1 active member and 8 deferred members in the fund and has liability for these members. In August 2016 the last active member retired from the Scheme and ceased to make contributions, triggering cessation.

The key risks to ERCC associated with the triggering of the LPF cessation liability include:

- Financial loss due to triggering of cessation liability
- Insufficient reserves to meet level of liability, resulting in insolvency

Over the past year, ERCC's Directors have consulted specialist pensions advisors and worked closely with Lothian Pension Fund to develop a risk management plan based on an estimated cessation valuation. The final cessation valuation report was received in November 2016 with a liability of £171,000. ERCC will continue to work closely with Lothian Pension Fund to agree a multi-year repayment plan. As part of ERCC's risk management strategy, from the financial year 2014-15 Directors have 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.

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PLANS FOR FUTURE PERIODS (cont)

- Developing and implementing a funding and fundraising strategy focussed on sustainability taking into account the end of major funding streams in 2017.
- 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 2016-17.
- 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.
- Planning for pensions auto-enrolment (staging date 1 January 2017), and the management of pension deficit for the organisation.
- Propose further amendments to ERCC's Articles of Association to allow the organisation to transition to Independent Examination of ERCC's annual accounts for next financial year.

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.

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 have to 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.

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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.

In Spring 2015, ERCC also restructured with a view to improving capacity within the organisation. A new Board of Directors was appointed in May 2015, following the resignation of a number of long-standing board members, to provide fresh strategic leadership to the organisation.

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 personal of the company. The pay of the senior staff is reviewed annually and normally increased in accordance with average earnings.

Related Parties

In 2015-16, 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.
- Women's Aid East and Midlothian.
- Rape Crisis Scotland and member rape crisis centres.
- 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.

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Related parties (cont)

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

Personnel

<u>Employees 2015-16</u>	<u>Contracted personnel and Volunteers</u>
Centre Director (28 hours)	Sessional Support Workers
Acting Operational Manager (28 hours)	Sessional Complementary Therapist
Office and Resource Manager (21 hours)	Cleaner
Finance and Administration Worker (8 hours)	Accountancy services
Senior Support Worker and Counsellor (35 hours)	<i>Volunteers</i>
Senior Support Worker and Training Development Worker (28 hours)	7 volunteer support workers
Support Worker (16 hours)	
Support Worker (14 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 (35 hours)	
Young Survivors' Worker (35 hours)	

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REFERENCE AND ADMINISTRATIVE INFORMATION

Charity name	Edinburgh Rape Crisis Centre (known as "ERCC")	
Charity number	SC 006208	
Company number	SC 291742	
Registered Office and Operational Address	1 Leopold Place Edinburgh, EH7 5JW	
Directors	Tigho Ayovuare Lucie Bennett Rebecca Currie Dee Fraser Gillian Foy Megan Johnson Rebecca Stafford Rose Janet Turnbull Louise Slyth Ruth Triggs Donna Carvill Anna Bradshaw Kathryn Dawson Ellie Hutchinson Micheila West	(Resigned 1 April 2015) (Appointed 6 May 2015) (Appointed 6 May 2015 and resigned 30 July 2015) (Resigned 6 May 2015) (Resigned 6 May 2015) (Appointed 6 May 2015 and resigned 25 November 2015) (Appointed 6 May 2015) (Resigned 6 May 2015) (Appointed 25 November 2015 and resigned 24 August 2016) (Appointed 25 November 2015) (Appointed 25 November 2015 and resigned 2 March 2016) (Appointed 30 March 2016) (Appointed 30 March 2016) (Appointed 25 May 2016) (Appointed 29 June 2016)
Secretary	Caroline Burrell	
Key Management Personnel	Caroline Burrell Sarah McGregor Avril MacLennan	Centre Director ERCC's Operational Manager Office and Resources Manager
Senior Statutory Auditor	Kevin Cattanach	
Independent Auditors	Whitelaw Wells 9 Ainslie Place Edinburgh, EH3 6AT	
Bankers	The Royal Bank of Scotland PLC Edinburgh Blenheim Place Branch 2 Blenheim Place Edinburgh, EH7 5JH	

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for the year ended 31 March 2016

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.

DISCLOSURE OF INFORMATION TO AUDITORS

Each of the Directors has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditors are aware of such information.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by and authorised for issue by the board of Directors on 16 November 2016 and signed on their behalf by:-



Lucie Bennett (Convenor)

EDINBURGH RAPE CRISIS CENTRE
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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS AND DIRECTORS

for the year ended 31 March 2016

We have audited the financial statements of Edinburgh Rape Crisis Centre for the year ended 31 March 2016, which comprise the Statement of Financial Activities (incorporating the Income and Expenditure Account), the Balance Sheet, the Cash Flow Statement and related notes. The financial reporting framework that has been applied in their preparation is applicable law and the 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).

This report is made exclusively to the members, as a body, in accordance with Chapters 3 of Part 16 of the Companies Act 2006, and to the company's Directors, as a body, in accordance with section 44 (1) (c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended). Our audit work has been undertaken so that we might state to the members and the company's Directors those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company, its members as a body and its Directors as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of Directors and auditors

As explained more fully in the Statement of Directors' Responsibilities set out on page 14, the Directors (who are the trustees of the charitable company for the purposes of charity law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

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

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

Scope of the audit of the financial statements

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

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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS AND DIRECTORS

for the year ended 31 March 2016

Opinion on financial statements

In our opinion the financial statements:-

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2016 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities; 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 (as amended).

Emphasis of Matter – Going concern

In forming our opinion on the financial statement we have considered the adequacy of the disclosure in note 1(b) to the financial statements concerning the company's ability to continue as a going concern. The pension liability triggered after the year end following a cessation event, as disclosed in note 20 is £171,000 and is more than the free reserves of the company at the year end. These conditions indicate the existence of a material uncertainty which may cast significant doubt about the company's ability to continue as a going concern. The financial statements do not include the adjustments that would result if the company was unable to continue as a going concern.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion the information given in the Directors' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which we are required to report by exception

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

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



Kevin Cattanach

Senior Statutory Auditor

For and on behalf of Whitelaw Wells, Statutory Auditors

Whitelaw Wells is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

9 Ainslie Place

Edinburgh EH3 6AT

16 November 2016

EDINBURGH RAPE CRISIS CENTRE
(A Company Limited by Guarantee)

STATEMENT OF FINANCIAL ACTIVITIES
(including Income & Expenditure Account)

for the year ended 31 March 2016

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £	Total Funds 2015 £
Income and endowments from:					
<i>Donations</i>					
Donations	2	30,405	-	30,405	34,712
<i>Charitable activities</i>					
Training	3	2,620	-	2,620	1,180
Grants	3	-	331,204	331,204	359,417
<i>Investment Income</i>	4	227	-	227	250
		<hr/>	<hr/>	<hr/>	<hr/>
Total		33,252	331,204	364,456	395,559
		<hr/>	<hr/>	<hr/>	<hr/>
Expenditure on:					
Raising funds		-	13,191	13,191	12,783
Charitable activities		2,977	344,597	347,574	376,219
		<hr/>	<hr/>	<hr/>	<hr/>
Total	5	2,977	357,788	360,765	389,002
		<hr/>	<hr/>	<hr/>	<hr/>
Net income/(expenditure)		30,275	(26,584)	3,691	6,557
Gross transfers between funds	16	-	-	-	-
Actuarial gains/(losses) on defined benefit pension scheme	17	51,000	-	51,000	(18,000)
		<hr/>	<hr/>	<hr/>	<hr/>
Net movement in funds		81,275	(26,584)	54,691	(11,443)
Reconciliation of funds:					
Total funds at 1 April 2015		53,744	118,478	172,222	183,665
		<hr/>	<hr/>	<hr/>	<hr/>
Total funds at 31 March 2016	15	135,019	91,894	226,913	172,222
		<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 34 form part of these financial statements

EDINBURGH RAPE CRISIS CENTRE
(A Company Limited by Guarantee)

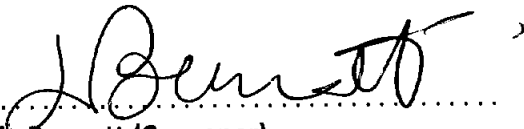
BALANCE SHEET

As at 31 March 2016

	Notes	£	2016 £	£	2015 £
Fixed assets					
Tangible fixed assets	11		-		-
Current assets					
Debtors	12	22,332		20,466	
Cash at bank		245,616		218,250	
		267,948		238,716	
Current liabilities					
Creditors falling due within one year	13	(49,035)		(18,494)	
Net current assets			218,913		220,222
Net assets excluding pension (deficit)/asset					
Pension (deficit)/asset	17		8,000		(48,000)
			226,913		172,222
Funds					
Unrestricted funds	16		135,019		53,744
Restricted funds	16		91,894		118,478
			226,913		172,222
			226,913		172,222

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 16 November 2016 and were signed on its behalf by:-



Lucie Bennett (Convenor)

Company Registration No: SC291742

The notes on pages 20 to 34 form part of these financial statements

EDINBURGH RAPE CRISIS CENTRE
(A Company Limited by Guarantee)

CASH FLOW STATEMENT

As at 31 March 2016

Cash flows from operating activities:		
Net cash provided by/(used in) operating activities (below)	27,139	(4,335)
	<hr/>	<hr/>
Cash flows from investing activities:		
Bank interest received	227	250
	<hr/>	<hr/>
Net cash provided by investing activities	227	250
	<hr/>	<hr/>
Change in cash and cash equivalents in the reporting period		
Cash and cash equivalents brought forward	218,250	222,335
	<hr/>	<hr/>
Cash and cash equivalents carried forward	245,616	218,250
	<hr/> <hr/>	<hr/> <hr/>
<u>Cash and cash equivalents</u>		
Instant access bank deposits	245,522	218,170
Cash in hand	94	80
	<hr/>	<hr/>
	245,616	218,250
	<hr/> <hr/>	<hr/> <hr/>
<u>Reconciliation of net income to net cash flow from operating activities</u>		
Net income/(expenditure) for the year (as per Statement of Financial Activities)	54,691	(11,443)
<u>Adjusted for:</u>		
Depreciation charge	-	247
Bank interest received	(227)	(250)
(Increase)/decrease in debtors	(1,866)	49,266
Increase/(decrease) in creditors	30,541	(60,155)
(Decrease)/increase in pension provision	(56,000)	18,000
	<hr/>	<hr/>
Net cash provided by/(used in) operating activities	27,139	(4,335)
	<hr/> <hr/>	<hr/> <hr/>

EDINBURGH RAPE CRISIS CENTRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2016

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 £127,019 excluding the pension reserve, however as noted in note 20 following the year end a pension liability of £171,000 was triggered following a cessation event. The Directors are in the process of putting together a proposal to negotiate a multi-year payment plan, which Lothian Pension Fund has indicated they will support.

Furthermore, the company has limited approved funding beyond 31 March 2017 and is reliant on new funding being awarded to continue for the foreseeable future, previous history indicates funding will be obtained as applications are completed throughout the year.

The Directors are hopeful that new funding will be won and that agreement will be reached with the pension scheme, and have therefore continued to adopt the going concern basis in preparing the financial statements.

c. **Reconciliation with previous Generally Accepted Accounting Practice**

In preparing the accounts, the Directors have considered whether in applying the accounting policies required by FRS102 and the Charities SORP FRS 102 a restatement of comparative items was needed. A restatement was required in relation to the allocation of costs in the Statement of Financial Activities, in relation to the accounting for the defined benefit pension scheme, but there were no reconciling items.

d. **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.

EDINBURGH RAPE CRISIS CENTRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2016

1. **Accounting Policies (cont)**

d. **Fund accounting (cont)**

- *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.

e. **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.

f. **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.

EDINBURGH RAPE CRISIS CENTRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2016

1. Accounting Policies (cont)

g. 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, as follows:-

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

h. 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.

i. 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.

j. 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	2016	2015
	£	£	£	£
Donations	30,405	-	30,405	34,712
	<hr/>	<hr/>	<hr/>	<hr/>
	30,405	-	30,405	34,712
	<hr/>	<hr/>	<hr/>	<hr/>

Income from donations was £30,405 (2015: £34,712) of which £30,405 (2015: £33,900) was unrestricted and £Nil (2015: £812) was restricted.

EDINBURGH RAPE CRISIS CENTRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2016

3. Income from Charitable Activities

		2016	2015
		£	£
Grants:			
Fund	Funder		
Centre Coordinator & Premises	City of Edinburgh Council	42,661	42,662
Violence against Women Fund	Scottish Government	50,000	48,498
STAR	BBC Children in Need	31,603	30,736
STAR	CEC Children and Families	7,377	7,629
Regional services	East Lothian Partnership	11,000	5,000
Rape Crisis Specific Fund	Scottish Government	48,478	49,657
Regional services	Midlothian Council	6,000	5,159
Training Service	Robertson Trust	14,000	14,000
Training & Education Project	NHS Lothian	-	23,000
Support & Counselling Service	NHS Lothian	-	48,039
Support & Counselling Service	Bank of Scotland	-	5,000
STAR	Big Lottery	34,072	-
Support & Counselling Service	Comic Relief	21,452	42,342
Prevention	Third Sector Early Intervention	21,923	28,310
STAR	RS McDonald Trust	-	9,385
Criminal Justice Fund/Advocacy	Scottish Government	18,638	-
Information services	Kidron Trust	4,000	-
Resilience and infrastructure Fund	Scottish Government	10,000	-
Support & Counselling Service	Volant Charitable Trust	10,000	-
		<hr/>	<hr/>
		331,204	359,417
		<hr/>	<hr/>

	Unrestricted	Restricted	2016	2015
	£	£	£	£
Other Projects & Services				
Training	2,620	-	2,620	1,180
	<hr/>	<hr/>	<hr/>	<hr/>

Income from charitable activities was £333,824 (2015: £360,597) of which £2,620 (2015: £1,180) was unrestricted and £331,204 (2015: £359,417) was restricted.

4. Investment Income

	2016	2015
	£	£
Bank interest	227	250
	<hr/>	<hr/>

Income from investments was £227 (2015: £250) of which £227 (2015: £250) was unrestricted and £nil (2015: £nil) was restricted.

EDINBURGH RAPE CRISIS CENTRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2016

5. Expenditure	Core Costs	Support Counselling	Training	Information Services	STAR	Regional Services	Prevention	Advocacy	Total 2016	Total 2015
Raising funds										
Staff costs (Note 7)	-	13,191	-	-	-	-	-	-	13,191	12,783
Direct costs										
Staff costs (Note 7)	(1,868)	45,184	11,154	78,916	51,810	27,101	19,153	5,745	237,195	284,799
Staff supervision, travel & training	993	4,885	244	13,361	2,229	1,828	787	1,668	25,995	11,364
Recruitment costs	870	750	-	-	-	-	-	32	1,652	525
Volunteer expenses	746	12	-	-	-	-	-	-	758	879
Advertising	(720)	-	-	-	-	-	-	2,076	1,356	-
Therapy	-	726	-	-	-	-	-	-	726	5,531
Research	-	-	-	-	-	-	-	-	-	600
Support costs										
Premises	31,775	-	-	-	66	2,517	-	-	34,358	34,964
Telephone & internet	4,634	-	-	-	330	145	-	59	5,168	3,253
Postage & stationery	2,288	4	31	-	20	74	74	6	2,497	4,887
Subscriptions & publications	496	26	-	-	292	-	5	-	819	2,436
Software & IT expenses	3,239	-	-	-	-	58	-	-	3,297	3,079
Accountancy & payroll fees	20,998	-	-	-	-	-	-	-	20,998	10,558
Legal & professional fees	4,471	-	-	-	-	-	-	-	4,471	3,348
Bank charges	73	-	-	-	-	-	-	-	73	35
Depreciation	-	-	-	-	-	-	-	-	-	247
Sundry	1,120	(52)	-	-	-	7	54	-	1,129	1,658
Office expenses	1,182	-	-	-	-	-	-	760	1,942	2,756
Interest expense	1,000	-	-	-	-	-	-	-	1,000	2,000
Governance costs										
Audit	4,140	-	-	-	-	-	-	-	4,140	3,300
	75,437	64,726	11,429	92,277	54,747	31,730	20,073	10,346	360,765	389,002

EDINBURGH RAPE CRISIS CENTRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2016

5. Expenditure (continued)

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

Expenditure was £360,765 (2015: £389,002) of which £2,977 (2015: £41,709) was unrestricted and £357,788 (2015: £347,293) 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	Training	Information	STAR	Regional	Prevention	Advocacy	Total
	£	£	£	£	£	£	£	£	£
Costs	(75,437)	(64,726)	(11,429)	(92,277)	(54,747)	(31,730)	(20,073)	(10,346)	(360,765)(389,002)
Donation	29,410	995	-	-	-	-	-	-	30,405
Grants and service level agreements	77,574	48,656	14,734	81,981	64,040	13,800	20,073	10,346	331,204
Training	-	-	2,620	-	-	-	-	-	2,620
Investment income	227	-	-	-	-	-	-	-	227
	31,774	(15,075)	5,925	(10,296)	9,293	(17,930)	-	-	3,691
									6,557

EDINBURGH RAPE CRISIS CENTRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2016

7. Staff costs and numbers

	2016	2015
	£	£
Salaries and wages	231,668	273,404
Social Security costs	10,213	11,690
Pension costs including FRS102 adjustments	8,505	12,488
	250,386	297,582
	250,386	297,582

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 £65,366 (2015: £61,184). 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:

	Head count		Full time equivalent	
	2016	2015	2016	2015
	No.	No.	No.	No.
Charitable projects	13	15	9	10
Administration and support	2	2	1	1
	15	17	10	11
	15	17	10	11

8. Directors' Remuneration

No members of the board of Directors received any remuneration during the year (2015: £Nil). Travel and accommodation costs amounting to £Nil (2015: £Nil) were paid in respect of members of the board of Directors.

9. Movement in Total Funds for the Year

	2016	2015
	£	£
This is stated after charging:		
Depreciation	-	247
Auditors' remuneration	4,140	3,300
Auditors' remuneration – fees for non-audit services	18,293	3,631
Operating lease	20,431	20,431
	20,431	20,431
	20,431	20,431

EDINBURGH RAPE CRISIS CENTRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2016

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

	Computer Equipment £
Cost	
At 1 April 2015	3,870
Additions	-
Disposals	(70)
	3,800
At 31 March 2016	3,800
Depreciation	
At 1 April 2015	3,870
Charge for the year	-
Disposals	(70)
	3,800
At 31 March 2016	3,800
Net Book Value	
At 31 March 2016	-
At 31 March 2015	-

12. Debtors

	2016 £	2015 £
Prepayments	4,431	4,333
Grants receivable	17,901	16,133
	22,332	20,466
	22,332	20,466

EDINBURGH RAPE CRISIS CENTRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2016

13. Creditors Falling due Within One Year

	2016	2015
	£	£
Trade creditors	2,207	3,912
Tax and Social Security	4,899	4,701
Pension creditor	2,164	1,855
Accruals	14,194	6,524
Deferred income	24,000	-
Grant clawback	1,571	1,502
	49,035	18,494
	49,035	18,494

14. Deferred Income

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

	2016	2015
	£	£
At 1 April 2015	-	47,039
Released to income	-	(47,039)
Deferred in the year	24,000	-
	24,000	-
At 31 March 2016	24,000	-

15. Analysis of Net Assets Between Funds

	Unrestricted Funds 2016 £	Restricted Funds 2016 £	Total Funds 2016 £
Tangible fixed assets	-	-	-
Current assets	127,019	140,929	267,948
Current liabilities	-	(49,035)	(49,035)
Pension liability	8,000	-	8,000
	135,019	91,894	226,913
Net assets	135,019	91,894	226,913

EDINBURGH RAPE CRISIS CENTRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2016

16. Movement in Funds	At 1 April 2015 £	Income £	Expenditure £	Transfers £	Gains/ (Losses) £	At 31 March 2016 £
<i>Unrestricted Funds</i>						
General	91,744	32,257	(7,251)	(16,531)	-	100,219
<i>Designated Fund</i>						
Pension reserve	(48,000)	-	5,000	-	51,000	8,000
Pension reserve – deficit funding	10,000	-	-	16,800	-	26,800
Other small funds	-	995	(726)	(269)	-	-
Total unrestricted funds	53,744	33,252	(2,977)	-	51,000	135,019
<i>Restricted Funds</i>						
BBC Children in Need	16,307	31,603	(27,177)	-	-	20,733
Big Lottery Fund	1,581	-	(1,581)	-	-	-
Big Lottery Fund Grant (STAR)	-	34,072	(28,393)	-	-	5,679
City of Edinburgh Council	10,277	50,038	(60,315)	-	-	-
Comic Relief	23,766	21,452	(24,968)	-	-	20,250
Sexual Abuse Survivors Development Fund	3,750	-	(3,750)	-	-	-
Fairer Scotland Young Women Award	171	-	(171)	-	-	-
Kidron Trust	-	4,000	(4,000)	-	-	-
Midlothian Council Standard Grant Fund	-	6,000	(6,000)	-	-	-
NHS Lothian – Training and Education Project	9,819	-	(9,819)	-	-	-
NHS Lothian – Support & Counselling Service	28,664	-	(23,865)	-	-	4,799
Scottish Government Criminal Justice Funding	-	18,638	(18,638)	-	-	-
Scottish Government Rape Crisis Specific Fund	-	48,478	(48,478)	-	-	-
Scottish Government Resilience and Infrastructure Fund	-	10,000	-	-	-	10,000
Scottish Government Violence Against Women Fund	-	50,000	(50,000)	-	-	-
Robertson Trust	5,704	14,000	(10,371)	-	-	9,333
East Lothian Partnership Grant Fund	18,055	11,000	(17,955)	-	-	11,100
Third Sector Early Intervention Fund	-	21,923	(21,923)	-	-	-
RS MacDonald Charitable Trust	384	-	(384)	-	-	-
The Volant Charitable Trust	-	10,000	-	-	-	10,000
Total Restricted Funds	118,478	331,204	(357,788)	-	-	91,894
Total	172,222	364,456	(360,765)	-	51,000	226,913

EDINBURGH RAPE CRISIS CENTRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2016

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 17 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.
- Other designated funds – specific donations designated service delivery costs at the year end the balance transferred back to the general fund.

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 – Support service and training service development project.
- 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.
- SASDF Fund – permission granted by the funder in 14/15 to utilise underspend in this fund towards the core trauma-informed support and counselling service.
- Fairer Scotland Young Women Fund – for staff costs for STAR young people's project.
- 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).
- Midlothian Council Standard Grant Fund – to support a provision of the specialist support and counselling for women in Midlothian.
- NHS Lothian – Training and Education Project.
- NHS Lothian – towards the provision of a trauma- informed Support and Counselling service.
- 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 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 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).