

EDINBURGH RAPE CRISIS CENTRE
(A Company Limited by Guarantee)
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR TO 31 MARCH 2021

Charity Registration Number: SC006208

Company Registration Number: SC291742

WHITELAW WELLS
Statutory Auditor
9 Ainslie Place
Edinburgh
EH3 6AT

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

FINANCIAL STATEMENTS

for the year ended 31 March 2021

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**EDINBURGH RAPE CRISIS CENTRE
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DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2021

The directors are pleased to present their annual directors' report together with the financial statements of the company for the year ending 31 March 2021 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 2019).

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.

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
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 local SOA (Single Outcome Agreement) outcomes for City of Edinburgh, Mid and East Lothian Councils, and nationally to the following National Outcomes¹

¹ <https://nationalperformance.gov.scot/national-outcomes>

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Service Outcomes and aims (cont)

- We live in communities that are inclusive, empowered, resilient and safe;
- We respect, protect and fulfil human rights and live free from discrimination;
- We are healthy and active;
- We grow up loved, safe and respected so that we realise our full potential;
- We tackle poverty by sharing opportunities, wealth and power more equally.

Our Services

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.

Here and Now: up to 6 sessions of immediate practical and emotional support offered to service users, this is offered soon after referral. The service launched on 1st April 2021 to ensure survivors can be seen as close to referral as possible.

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 healthy coping, self-esteem and resilience.

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.
- Liaise with the Crown Office and Procurator Fiscal Service (COPFS).
- Attend court.

Group work: facilitated group work programmes of up to 12 weeks 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 trans and non binary 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 for women, non-binary people and trans people in Midlothian who have experienced sexual violence.

Prevention Project : ERCC's Sexual Violence Prevention Project provides free, high quality, sexual violence prevention education in schools and youth groups across Edinburgh City, East, West and Midlothian. Topics include 'consent', 'what is sexual violence', 'gender', 'impacts and support', 'sexualisation' and 'pornography'.

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Support Services (cont)

The SIA Project: a specialist counselling and support service for women, members of trans community and non-binary people from BME backgrounds aged 16 and above who have experienced any form of unwanted sexual experience. The SIA project aims to reduce barriers for survivors from BME backgrounds to accessing support. These barriers can be in the form of language, stigma attached to accessing a rape crisis centre, fears about immigration status or safety and cultural norms around sexual violence among others. The project focuses on addressing issues like shame, family dishonour and honour-based violence and aims to empower survivors.

STAR Young Survivors' Service (Surviving Trauma, Abuse and Rape):

specialist support and counselling, creative therapies, information and advocacy for young people aged 12-18 who are affected by sexual violence

Student Survivors Project : Outreach service supporting student survivors of sexual violence at Edinburgh's 4 universities.

Training: ERCC provides training on a wide ranging issues related to sexual violence and supporting survivors of sexual violence. This tailored training is available to organisations and individuals in the public, private, voluntary and further and higher education sectors.

Information

ERCC has a number of resources available for survivors that are available to download from our website www.ercc.scot or can be posted out on request.

- A psychoeducational resource 'It's OK To Be Me', for young people aged 12-14 who have experienced sexual violence (<https://www.ercc.scot/its-ok-to-be-me-booklet-for-12-14-year-olds/>). This 34-page booklet explains what consent and sexual violence are and includes a wide range of exercises to help facilitate ways of coping with issues and feelings, such as: building self-confidence and self-esteem; shame, guilt and blame; self-harm; eating disorders; relationships; sexual feelings; anger; anxiety; and sleeping disorders. It also includes helplines, text support, online support and apps for information and signposting purposes.
- Our bespoke psychoeducational resource for adults who have experienced sexual violence, the Little Green Book, (<https://www.ercc.scot/information/little-green-book/>);
- Our ground-breaking publication, *A Woman's Story*, which is a powerful 32-page account written by a survivor in conjunction with her ERCC support worker about her experience of the aftermath of rape and in particular of reporting to the police and the justice process;
- *Rising Free*, our deeply powerful, moving and inspiring anthology of creative writing and storytelling by survivors of sexual violence who have accessed our support, who intend for their contributions in *Rising Free* to share strength and voice with other survivors.
- A range of information materials and resources available on our website for download, including a number of blogs across the year which foregrounded survivor voices and participation.

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Volunteers

ERCC relies on the enthusiasm and energy of our volunteers to develop and deliver our service to survivors of sexual violence. We are very grateful to these volunteers for their commitment and support. We continually strive to make volunteering a positive experience at Edinburgh Rape Crisis Centre. All ERCC volunteers undergo our bespoke training and are currently involved in the delivery of our therapeutic support services.

RELATED PARTIES

In 2020-21, 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;
- NHS Rivers Centre Public Social Partnership;
- Police Scotland;
- NHS Lothian;
- Rape Crisis Scotland;
- Edinburgh and Lothian Council on Alcohol;
- Edinburgh Women's Aid, Shakti Women's Aid and Women's Aid East and Midlothian;
- Mayfield and Easthouses Development Trust;
- Edinburgh's universities.

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 & Trans (LGBT) services; Black & Minority Ethnic (BME) services; and services for disabled people.

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for the year ended 31 March 2021

ACHIEVEMENTS AND PERFORMANCE

1. This year we said farewell to our outgoing Centre Director Caroline Burrell, who has led ERCC with wisdom, compassion and integrity for 16 years. Caroline's leadership inspired trust and hope in the many survivors who have sought support from ERCC, as well as in her colleagues and through the strong relationships she fostered with sister organisations and partners in Edinburgh and the Lothians, as well as across Scotland. She held a steadfast commitment throughout her tenure at ERCC to improving access to services for survivors of sexual violence, services which were inclusive of those who were most marginalised and which were empowering, trauma-informed and founded on principles of feminism and equality. This commitment was unwavering despite the challenges posed by inadequate resourcing, and Caroline played a key role in challenging the status quo, advocating for more sustainable funding for Rape Crisis services in partnership with survivors who too raised their voices to call for much needed improvements. She was also a powerful voice for societal change, working alongside other organisations and engaging with the public to help prevent violence and build community support. It has been a pleasure and an honour for trustees past and present to have worked alongside Caroline and to have supported her in providing inspirational leadership to ERCC through a period of substantial development, change and growth for the organisation - always with gentleness, steadiness and resolve. We are delighted that our new CEO Mridul Wadhwa will lead ERCC forward into its next phase, holding in safe hands a legacy of compassion, integrity and commitment to supporting and empowering survivors of sexual violence and to working together to build a world free from sexual violence.
2. The challenges posed by levels of demand on our Edinburgh adult services, that had led to its being closed for new referrals in mid 2019 were complicated by the Pandemic. In March 2020, ERCC made the difficult decision to suspend new referrals to our Edinburgh and outreach adult support services and STAR young people's services. Services were open except where a sexual assault and rape had occurred in the last 7 days in March 2020. The waiting list was reopened to new referrals in April 2021. During 2019-20, we secured additional funds from the National Lottery and the Scottish government which allowed us to have a positive impact on the demands on our services and significantly reduce waiting times for those on our waiting list.
3. During this period, ERCC also designed and upskilled staff to implement the 'Here and Now' service. The 'Here and Now' service is offered to all adult survivors across our services soon after referral. The 6 sessions offered as part of the service allow us to respond to the immediate needs of survivors as close to referral as possible, offer psychoeducation and coping techniques to deal with the impact of sexual violence and mitigate the risk of long waiting lists. The 'Here and Now' service is our response to managing long waiting times for survivors. Despite our best efforts at raising funds, the demands on our service are such that waiting times are inevitable. As a short term support, Here and Now can help reduce stress and alleviate the negative impact of waiting for long term support. All survivors also have access to Long term support.

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ACHIEVEMENTS AND PERFORMANCE (cont)

4. In 2020-21, ERCC delivered specialist high quality support, counselling, advocacy and information to 564 survivors of sexual violence. We provided approximately 3452 hours of support and contact to survivors across our support services.
5. During the pandemic, prevention workers adapted their workshops for an online learning environment. Delivery of workshops was significantly impacted as the schooling system was adapting to the home schooling system. Prevention work picked up in the 3rd quarter of the financial year when schools were back in school building but a second lockdown in December 2021 impacted delivery. Across the 4 local authorities in the Lothians, prevention workers worked in 3 schools, delivered 23 workshops to 264 young people. During this lockdown, prevention workers were involved in other projects including: the development of a leaflet for young people participating in the prevention workshops giving more information about questions that young people have about sexual violence, consent and how to access support; launched a resource outlining guidance for school staff in relation to working with and supporting both survivors and perpetrators of sexual violence where they attend the same school. As we have emerged from lockdown in April 2021, Prevention workers have returned to delivering a combination of online and in person workshops.
6. The student survivor outreach universities project was launched in mid 2020. The project is funded for 2 years by the University of Edinburgh, Edinburgh Napier University, Heriot Watt University and Queen Margaret University. The project funds a full time worker who works across all campuses offering support to student survivors of sexual violence. This work is currently being offered online with a view that as we emerge from the pandemic it will be made available on campus.
7. ERCC secured additional funding from City of Edinburgh Council Children and Families, Covid Recovery funds from the Scottish Government, BBC children in Need, National Lottery Community Fund : Improving Lives, Robertson Trust, Bank of Scotland Foundation, Women's Fund for Scotland, Student Survivors Project funding from 4 universities in Edinburgh, Comic Relief. We also received additional funding from the Tampon Tax fund and the Scottish Government as part of a funding bid administered by Rape Crisis Scotland.
8. ERCC through successful engagement with community fundraisers and donors raised £44,678.

FINANCIAL REVIEW

The charity generated a surplus in the year of £196,931 (2020: £125,749), including some advance funding for next year. The total income amounted to £1,134,362 (2020: £832,289), of which £1,089,519 (2020: £791,704) was related to restricted projects and £44,843 (2020: £40,585) to unrestricted funds. At the balance sheet date the unrestricted reserves were £119,504 (2020: £75,403), with £419,036 (2020: £266,206) in restricted funds giving total funds of £538,540 (2020: £341,609).

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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 any designated reserves, held at 31st March 2021 amount to £199,446. The designated pension reserve is £79,942 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 £235,000.

At the year end this target was not met. The board remains committed to improving the level of unrestricted funds held by ERCC over the next year and we have made good progress in growing our unrestricted income

Principal funding sources

ERCC's funding for the period was provided by:

- City of Edinburgh Council (Edinburgh Integration Joint Board)
- Comic Relief
- Donation income
- East Lothian Council
- Midlothian Council
- National Lottery Community Fund (Improving Lives Fund)
- National Lottery Community Fund (Supporting 21st Century Life)
- Scottish Government, Access to Support Fund
- Scottish Government, Criminal Justice Fund
- Scottish Government, Equally Safe (Violence Against Women and Girls) Fund
- Scottish Government, Rape Crisis Specific Fund
- Scottish Government, Children, Young People and Families Early Intervention Fund
- The Volant Charitable Trust

Risk management

Internal and external risks to the charity 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.

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for the year ended 31 March 2021

Risk management (cont)

Key external risks relate to the:

- a) Lack of Long Term funding
- b) Demand on our Services
- c) The cessation liability associated with Lothian Pension Fund.

a) Long Term Funding

ERCC continues to face risks to the continued delivery of services due to the end of short term funding streams. In our 2020 financial accounts, we highlighted that there was significant risk to the organisation due to significant funds from the Scottish government ending in September 2021. This was still the case at the end of the financial year in March 2021. However, in September 2021, we received further funding from the Scottish government until September 2023 this large grant along with funding from diverse group of small and large funders have assured financial security until September 2023. However, ERCC remains at risk to the challenges posed by short term grant funding.

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
- 'Become A Friend' regular- giving scheme
- Applications to trusts for unrestricted/core funding.

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

b) Demand on our Services

Demand for our services is increasing at an unprecedented level across all of ERCC's services and particularly in longer term support and counselling, and advocacy. Demand that far exceeds our capacity has been a long standing challenge for Edinburgh Rape Crisis Centre and the Covid-19 pandemic has exacerbated this further.

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Risk management (cont)

In 2020-21, we secured additional funding to increase the capacity of our services from the Scottish government, Comic Relief and the National Lottery Community Fund. Our partnership with Edinburgh and Lothians Council on Alcohol (ELCA) is ongoing. ELCA currently offer long term counselling for up to 5 ERCC service users per week who are affected by alcohol use. We have been successful in creating an organisational infrastructure that is designed to respond effectively to the demands on our services as well as ensuring that staff and volunteers are well supported.

In April 21, we reopened all our services to new referrals, and introduced our 'Here and Now' service to help reduce the impact of long waiting times on our adult support services. Additional funding from the Scottish Government, and covid recovery funds from East Lothian council and Midlothian council have allowed us to temporarily secure additional staffing for our outreach services. We expect that these steps will help with reducing waiting times within some of our services and survivors can be seen sooner but at the time of writing this report they are still likely to wait at least 6-9 months for long term support.

c) Risk management plan regarding 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, ERCC's final active member of the scheme retired from the Scheme and ceased to make contributions, triggering cessation. The Exit Liability is £171,000 per the Actuarial Valuation, 15 November 2016.

ERCC's Directors consulted specialist pensions and legal advisors and worked closely with Lothian Pension Fund to develop a realistic and affordable multi-year repayment plan, agreed on by both parties in October 2017. Details of this repayment plan are outlined in Notes 17 and 18. ERCC is confident the organisation will meet all annual payment requirements as set out in the repayment plan.

As noted, as part of ERCC's risk management strategy, an income generation strategy has been developed and actioned by ERCC's Engagement, Profile, Promotion and Fundraising Sub Committee.

PLANS FOR FUTURE PERIOD

ERCC's Board and senior staff have endorsed the following activities for the next 3 years:

- Developing the the ERCC strategic plan for the period 2022-25;
- Running all aspects of ERCC's services (support, prevention, information and training) services efficiently and effectively, in adherence with the National Rape Crisis Service Standards, and maintaining ERCC's reputation as a provider of specialist, high quality trauma-informed support, prevention work, information and training, and project development;
- Delivering on specific outcome and output requirements as set out in individual agreements with funders;

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for the year ended 31 March 2021

PLANS FOR FUTURE PERIOD (cont)

- Developing and implementing a funding and fundraising strategy focussed on sustainability taking into account the end of major funding streams in 2023;
- Maintain good practice in outcome and output monitoring and the collection of quality data from service users;
- Review ERCC's membership structure.

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 Person membership. Full membership is open to any woman including trans women over age 19 and Young Person's membership for young people aged 12 to 18 years. Associate membership is open to any company or incorporated body which supports ERCC's objects. Honorary membership is for any man aged 19 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

ERCC is governed by a Board of Directors.

Nominations to be a Director are requested from the membership (excluding Associate, Honorary and Young Person members) and have to be submitted in writing seven days prior to the Annual General Meeting.

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.

The Directors may at any time co-opt any woman aged 19 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 minimum of three Directors elected from Full Membership of ERCC appointed at an Annual General Meeting and a maximum of nine co-opted Directors.

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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 the following sub-committees: People, Health and Well-Being; Finance; Profile, Engagement and Fundraising; Strategy, Governance and Operational Excellence. Each sub-committee comprises a minimum of one Director and a senior management representative. The day-to-day management is the responsibility of the Senior Management Team. Non management staff members are also members of the sub committees and are involved in most business of the sub-committee.

Remuneration Policy & Payments to Senior Management

The Directors consider the Senior Management Team to be the key management personnel of the charity. 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 2021

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	17 Claremont Crescent Edinburgh, EH7 4HX	
Patrons	Dr Nina Burrows Naomi Breeze	
Directors	Kathryn Dawson (Convenor) Ruth Friskney (Resigned 30 September 2020) Micheila West (Resigned 17 February 2021) Katherine McGough (Resigned 17 February 2021) Sabiha Vorajee (Resigned 5 April 2021) Jennifer Greig (Resigned 30 September 2020) Ariadna Guerra-Grenot Rowena McIntosh Fatime Krasniqi Zoe Kelly Katie Horsburgh (Appointed 5 April 2021) Niamh McCrossan (Appointed 5 April 2021) Mairi Redman (Appointed 5 April 2021) Bethany Reid (Appointed 5 April 2021) Sarah Russell (Appointed 5 April 2021) Elke Cradden (Appointed 5 April 2021 and resigned 20 August 2021)	
Secretary	Caroline Burrell (Resigned 16 April 2021) Margaret Chapman (Appointed 16 April 2021 and resigned 30 June 2021) Mridul Wadhwa (Appointed 1 July 2021)	
Key Management Personnel	Caroline Burrell Centre Director until 16 April 2021 Maggie Chapman Assistant Centre Director/Chief Executive Officer until 30 June 2021 Mridul Wadhwa Chief Executive Officer from 1 May 2021 Nicolata Ciubotariu Chief Operating Office from 1 October 2021 Catriona McTernan Head of Services from 2 November 2020 Nasra Bibi Interim Operations Manager until 30 September 2020	
Senior Statutory Auditor Statutory Auditor	Kevin Cattanach Whitelaw Wells 9 Ainslie Place Edinburgh, EH3 6AT	
Bankers	Unity Trust Bank Nine Brindley Place Birmingham, B1 2HB	

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for the year ended 31 March 2021

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.

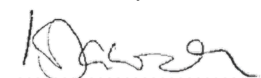
The Directors are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities & Trustees Investment (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.

Statement as to disclosure of information to auditors

So far as the Trustees are aware, there is no relevant audit information (as defined by Section 418 of the Companies Act 2006) of which the charitable company's auditors are unaware, and each Trustee has taken all the steps he ought to have taken as a Trustee in order to make himself aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

This report has been prepared in accordance with SORP and in accordance with the special provisions of Part 15 of the Companies Act 2006 applicable to small companies. Approved by and authorised for issue by the board of directors on 17 December 2021 and signed on their behalf by:-



**Kathryn Dawson (Convenor)
Director**

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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS AND DIRECTORS

for the year ended 31 March 2021

Opinion

We have audited the financial statements of Edinburgh Rape Crisis Centre for the year ended 31 March 2021, which comprise the Statement of Financial Activities (incorporating the Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Accounting Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS AND DIRECTORS

for the year ended 31 March 2021

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' annual report; or
- Proper accounting records have not been kept; or
- The financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit

Responsibilities of directors

As explained more fully in the directors' responsibilities statement set out on page 13, the directors are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS AND DIRECTORS

for the year ended 31 March 2021

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

Irregularities that result from fraud are inherently more difficult to detect than irregularities that result from error.

From enquiries of those charged with governance, it was determined that the risk of material misstatement from fraud was low with little scope for fraud to occur. Our audit testing is designed to detect material misstatements from fraud where there is not high level collusion.

Our audit testing was designed to detect material misstatements from other irregularities that result from error where there is not high level concealment of the error. In this regard the following audit work was undertaken: applicable laws and regulations were reviewed and discussed with management; senior management meeting minutes were reviewed; internal controls were reviewed; and journals were reviewed. From this audit testing it was determined that the risk of material misstatement in this regard was low.

We performed income and expenditure testing which was designed to identify any irregularities as a result of mistakes or human error. From this audit testing it was determined that the risk of material misstatement in this regard was low.

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

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and the trustees, as a body, in accordance with section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005, regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended). Our audit work has been undertaken so that we might state to the charity's members 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 charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Kevin Cattanach (Senior Statutory Auditor)
for and on behalf of Whitelaw Wells, Statutory Auditor
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

17 December 2021

EDINBURGH RAPE CRISIS CENTRE
(A Company Limited by Guarantee)

STATEMENT OF FINANCIAL ACTIVITIES
(including Income & Expenditure Account)

for the year ended 31 March 2021

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Income and endowments from:					
<i>Donations</i>					
Donations	2	44,678	-	44,678	39,125
<i>Charitable activities</i>					
Grants & SLAs	3	-	1,089,519	1,089,519	791,704
<i>Other Income</i>	4	165	-	165	1,460
		-----	-----	-----	-----
Total		44,843	1,089,519	1,134,362	832,289
		-----	-----	-----	-----
Expenditure on:					
Raising funds		-	-	-	22,310
Charitable activities		742	936,689	937,431	684,230
		-----	-----	-----	-----
Total	5	742	936,689	937,431	706,540
		-----	-----	-----	-----
Net income		44,101	152,830	196,931	125,749
Gross transfers between funds	15	-	-	-	-
		-----	-----	-----	-----
Net movement in funds		44,101	152,830	196,931	125,749
Reconciliation of funds:					
Total funds at 1 April 2020		75,403	266,206	341,609	215,860
		-----	-----	-----	-----
Total funds at 31 March 2021	16	119,504	419,036	538,540	341,609
		=====	=====	=====	=====

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

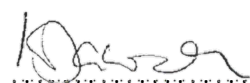
**EDINBURGH RAPE CRISIS CENTRE
(A Company Limited by Guarantee)**

**BALANCE SHEET
As at 31 March 2021**

	Notes	£	2021 £	£	20120 £
Fixed assets					
Tangible fixed assets	11		-		-
Current assets					
Debtors	12	6,884		109,737	
Cash at bank		758,314		379,900	
		765,198		489,637	
Current liabilities					
Creditors falling due within one year	13	(154,768)		(71,004)	
Net current assets			610,430		418,633
Creditors: amounts falling due after more than one year	14		(71,890)		(77,024)
			538,540		341,609
Funds					
Unrestricted funds	15		119,504		75,403
Restricted funds	15		419,036		266,206
			538,540		341,609
			538,540		341,609

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 17 December 2021 and were signed on its behalf by:-



Kathryn Dawson (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

for the year ended 31 March 2021

	2021	2020
	£	£
Cash flows from operating activities:		
Net cash provided by operating activities (below)	378,414	47,087
	<hr/>	<hr/>
Change in cash and cash equivalents in the reporting period	378,414	47,087
Cash and cash equivalents brought forward	379,900	332,813
	<hr/>	<hr/>
Cash and cash equivalents carried forward	758,314	379,900
	<hr/> <hr/>	<hr/> <hr/>
 <u>Cash and cash equivalents</u>		
Instant access bank deposits	758,214	379,800
Cash in hand	100	100
	<hr/>	<hr/>
	758,314	379,900
	<hr/> <hr/>	<hr/> <hr/>
 <u>Reconciliation of net income to net cash flow from operating activities</u>		
Net income for the year (as per Statement of Financial Activities)	196,931	125,749
 <u>Adjusted for:</u>		
Decrease/(increase) in debtors	102,853	(94,746)
Increase in creditors	78,630	16,084
	<hr/>	<hr/>
Net cash provided by operating activities	378,414	47,087
	<hr/> <hr/>	<hr/> <hr/>

EDINBURGH RAPE CRISIS CENTRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

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 2019) – 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 charity had unrestricted reserves of £199,446 excluding the pension reserves. A multi-year payment plan has been agreed in relation to the pension crystallisation debt which at present value amounts to £76,742.

The charity has £216,582 approved funding for the year ended 31 March 2022, with some funding confirmed to 2022/23, so remains 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 2021/22/23 with funding secured as applications are completed and submitted throughout the year.

The directors consider there are no material uncertainties about the charity's ability to continue as a going concern. The Directors' going concern assessment includes the expected impact of COVID-19 to the charity for a period of at least 12 months from the date of signing of these financial statements. Accordingly the financial statements have been prepared on a going concern basis.

c. Fund accounting

- *Unrestricted funds* are funds that can be used in accordance with the objectives of the charity 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 charity. 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 2021

1. Accounting Policies (cont)

d. Income

All income is included in the statement of financial activities when the charity 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 charity are recognised when the charity 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 charity 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 income 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 charity 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 charity is not 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 charity 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 charity but do not directly undertake charitable activities. Support costs include governance costs which support the charity'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 £1,000 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 2021

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

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	2021	2020
	£	£	£	£
Donations	44,678	-	44,678	39,125
	44,678	-	44,678	39,125
	44,678	-	44,678	39,125

Income from donations was £44,678 (2020: £39,125) of which £44,678 (2020: £39,125) was unrestricted and £nil (2020: £nil) was restricted.

EDINBURGH RAPE CRISIS CENTRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

3. Income from Charitable Activities

Grants & SLAs		2021	2020
Fund	Funder	£	£
Centre Coordinator & Premises	City of Edinburgh Council	73,565	73,512
Rape Crisis Specific Fund	Scottish Government	50,000	50,000
Covid-19 Costs	Scottish Government	31,893	5,736
Regional services	East Lothian Partnership	23,000	20,000
Violence against Women Fund	Scottish Government	50,000	50,000
Regional services	Midlothian Council	11,403	12,146
Support & Counselling Service	NHS Lothian	24,000	24,000
STAR	Big Lottery	17,508	69,307
Prevention	Third Sector Early Intervention	24,991	24,905
Criminal Justice Fund/Advocacy	Scottish Government	58,286	58,286
Support & Counselling Service	Big Lottery Improving Lives	142,124	173,291
RCSG WLR	Scottish Government	37,000	46,250
RCS Advocacy	Scottish Government	65,000	30,326
Advocacy	Scottish Government	-	4,227
Regional Services	Volant Trust Foundation	8,293	8,292
Support & Counselling Service	Comic Relief	68,967	86,209
Prevention Lothians	Scottish Government - VAWG	65,549	55,217
STAR	BBC Children in Need	29,041	-
STAR	CEC Children & Families	29,167	-
Support & Counselling Service	Bank of Scotland Foundation	26,209	-
Support & Counselling Service	Scottish Government Resilient Fund	28,138	-
Support & Counselling Service	Women's Fund for Scotland	5,000	-
Support & Counselling Service	Universities of Edinburgh	20,000	-
Support & Counselling Service	Comic Relief	37,757	-
Support & Counselling Service	Scottish Government	139,098	-
Support & Counselling Service	Tampon Tax Fund	7,530	-
Support & Counselling Service	Robertson Trust	16,000	-
		<hr/>	<hr/>
		1,089,519	791,704
		<hr/> <hr/>	<hr/> <hr/>

Income from charitable activities was £1,089,519 (2020: £791,704) of which £nil (2020: £nil) was unrestricted and £1,089,519 (2020: £791,704) was restricted.

4. Other Income

	2021	2020
	£	£
Other income	165	1,460
	<hr/>	<hr/>

Other income was £165 (2020: £1,460) of which £165 (2020: £1,460) was unrestricted and £nil (2020: £nil) was restricted.

EDINBURGH RAPE CRISIS CENTRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

5. Expenditure	Core Costs	Support Counselling	Covid 19	Information Services	STAR	Regional Services	Prevention	Advocacy	Total 2021	Total 2020
Raising funds										
Staff costs (Note 7)	-	-	-	-	-	-	-	-	-	22,310
Direct costs										
Staff costs (Note 7)	(15,095)	228,042	-	183,470	94,021	47,406	69,502	114,044	721,390	535,436
Staff supervision, travel & training	2,292	26,238	17,699	7,184	3,239	2,031	2,725	5,452	66,860	37,799
Recruitment costs	1,472	-	-	250	250	-	-	-	1,972	2,265
Volunteer expenses	-	-	-	-	-	-	-	-	-	2,877
Advertising	(540)	-	-	-	790	-	-	-	250	5,637
Support costs										
Premises	47,091	-	2,817	-	-	2,355	-	-	52,263	54,752
Dilapidations	40,000	-	-	-	-	-	-	-	40,000	-
Telephone & internet	10,329	-	2,272	-	-	-	-	-	12,601	8,941
Postage & stationery	4,741	-	275	-	-	-	-	-	5,016	6,599
Subscriptions & publications	1,039	-	-	-	-	11	-	-	1,050	1,917
Software & IT expenses	2,242	2,626	7,112	-	-	-	-	-	11,980	12,488
Accountancy & payroll fees	1,593	-	-	-	-	-	-	-	1,593	1,450
Legal & professional fees	12,793	-	-	-	-	-	-	-	12,793	4,495
Bank charges	667	-	-	-	-	-	-	-	667	591
Sundry	276	-	-	-	-	-	-	-	276	304
Other interest paid	3,200	-	-	-	-	-	-	-	3,200	3,159
Governance costs-										
Audit	5,520	-	-	-	-	-	-	-	5,520	5,520
	<u>117,620</u>	<u>256,906</u>	<u>30,175</u>	<u>190,904</u>	<u>98,300</u>	<u>51,803</u>	<u>72,227</u>	<u>119,496</u>	<u>937,431</u>	<u>706,540</u>

EDINBURGH RAPE CRISIS CENTRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

5. Expenditure (continued)

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

Expenditure was £937,431 (2020: £706,540) of which £742 (2020: £57) was unrestricted and £936,689 (2020: £706,483) 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 £	Covid 19 £	Information Services £	STAR £	Regional Services £	Prevention £	Advocacy £	Total 2021 £	Total 2020 £
Costs	(117,620)	(256,906)	(30,175)	(190,904)	(98,300)	(51,803)	(72,227)	(119,496)	(937,431)	(706,540)
Donation	44,678	-	-	-	-	-	-	-	44,678	39,125
Grants and service level agreements	-	514,823	31,893	173,565	75,716	42,696	90,540	160,286	1,089,519	791,704
Other income	165	-	-	-	-	-	-	-	165	1,460
	<u>(72,777)</u>	<u>257,917</u>	<u>1,718</u>	<u>(17,339)</u>	<u>(22,584)</u>	<u>(9,107)</u>	<u>18,313</u>	<u>40,790</u>	<u>196,931</u>	<u>125,749</u>

It should be noted that some of the income included above, particularly for the support counselling, is funding in advance that was required to be recognised in the year.

EDINBURGH RAPE CRISIS CENTRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

7. Staff costs and numbers

	2021	2020
	£	£
Salaries and wages	636,097	488,532
Social Security costs	34,922	27,791
Pension costs	50,371	41,423
	<u>721,390</u>	<u>557,746</u>

The company considers its key management personnel comprise the Centre Director, ERCC's Operational Manager, Head of services and a Assistant Centre Director. The total employment benefits including employer pension contributions of the key management personnel was £109,357 (2020: £69,768). 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	
	2021	2020	2021	2020
	No.	No.	No.	No.
Charitable projects	28	25	19	15
Administration and support	3	3	2	2
	<u>31</u>	<u>28</u>	<u>21</u>	<u>17</u>

8. Directors' Remuneration

No members of the board of Directors received any remuneration during the year (2020: £nil). Travel, accommodation and training costs amounting to nil (2020: £nil) were paid in respect of members of the board of Directors.

9. Movement in Total Funds for the Year

	2021	2020
	£	£
This is stated after charging:		
Depreciation	-	-
Auditors' remuneration – audit work	5,520	5,520
Operating lease	28,854	30,411
	<u>28,854</u>	<u>30,411</u>

EDINBURGH RAPE CRISIS CENTRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

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 2020	1,775
Additions	-
Disposals	-
	1,775
At 31 March 2021	1,775
Depreciation	
At 1 April 2020	1,775
Charge for the year	-
Disposals	-
	1,775
At 31 March 2021	1,775
Net Book Value	
At 31 March 2021	-
	-
At 31 March 2020	-
	-

12. Debtors

	2021 £	2020 £
Other debtors and prepayments	6,884	17,793
Grants receivable	-	91,944
	6,884	109,737
	6,884	109,737

EDINBURGH RAPE CRISIS CENTRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

13. Creditors Falling due Within One Year

	2021	2020
	£	£
Tax and Social Security	14,176	9,951
Pension creditor	30	5,380
Accruals	131,994	43,767
Other creditors	516	1,003
Pension crystallisation creditor	8,052	8,052
Deferred income	-	2,851
	154,768	71,004
	154,768	71,004

14. Creditor falling due after One Year

	2021	2020
	£	£
Pension crystallisation creditor	71,890	77,024
	71,890	77,024

EDINBURGH RAPE CRISIS CENTRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

15. Movement in Funds	At 1 April 2020 £	Income £	Expenditure £	Transfers £	At 31 March 2021 £
Unrestricted Funds					
General	160,479	44,843	(742)	(5,134)	199,446
Designated Fund					
Pension crystallisation fund	(85,076)	-	-	5,134	(79,942)
Total unrestricted funds	<u>75,403</u>	<u>44,843</u>	<u>(742)</u>	<u>-</u>	<u>119,504</u>
Restricted Funds					
BBC Children in Need	3,196	29,041	(18,769)	-	13,468
Big Lottery Fund Grant (STAR)	23,707	17,508	(31,215)	-	10,000
Big Lottery Fund Improving Lives	98,954	142,124	(144,074)	-	97,004
City of Edinburgh Council	8,665	73,565	(39,425)	-	42,805
City of Edinburgh Council (STAR)	-	29,167	-	-	29,167
Comic Relief	86,209	68,967	(155,176)	-	-
East Lothian Council					
- Regional services	-	23,000	(23,000)	-	-
Midlothian Council Standard					
Grant Fund	-	11,403	(11,403)	-	-
NHS Lothian – Support &					
Counselling Service	42,953	24,000	(26,473)	-	40,480
RCS - Advocacy	3,371	65,000	(63,678)	(851)	3,842
RCSF VAWG	(443)	37,000	(33,347)	-	3,210
Scottish Government Criminal					
Justice Funding	-	58,286	(57,065)	851	2,072
Scottish Government Rape Crisis					
Specific Fund	(84)	50,000	(38,751)	-	11,165
Scottish Government Violence -					
Against Women Fund	(386)	50,000	(48,355)	-	1,259
Third Sector Early Intervention					
Fund	-	90,540	(85,229)	-	5,311
The Volant Charitable Trust	64	8,293	(8,357)	-	-
Scottish Government – Covid 19	-	31,893	(30,175)	-	1,718
Delivering ES – Scottish Government	-	139,098	(14,047)	-	125,051
RCS Tampon tax	-	7,530	(3,471)	-	4,059
The Robertson Trust	-	16,000	(7,721)	-	8,279
Band of Scotland Foundation	-	26,209	(11,429)	-	14,780
Scottish Government – Resilience Fund	-	28,138	(28,138)	-	-
Women’s Fund for Scotland	-	5,000	(5,000)	-	-
Edinburgh University	-	20,000	(14,634)	-	5,366
Comic Relief – Covid 19	-	37,757	(37,757)	-	-
Total Restricted Funds	<u>266,206</u>	<u>1,089,519</u>	<u>(936,689)</u>	<u>-</u>	<u>419,036</u>
Total	<u>341,609</u>	<u>1,134,362</u>	<u>(937,431)</u>	<u>-</u>	<u>538,540</u>

EDINBURGH RAPE CRISIS CENTRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

15. Movement in Funds (cont)

Purpose of Designated funds

- 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 17 and 18)

Purpose of restricted funds

- Bank of Scotland Foundation : Contribution towards salary cost of part-time Counselling Support Worker, supervision and running costs.
- 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.
- Big Lottery Improving Lives – to provide specialist trauma support service for women and members of the transgender community who have experienced sexual violence and abuse.
- City of Edinburgh Council – City of Edinburgh Council Health and Social Care – to fund the Chief Executive Officer, to support the costs of managing and training volunteers, including volunteer expenses, and to contribute towards premises costs.
- City of Edinburgh Council – Children & Families – for a delivery of emotional support, counselling, specialist trauma and advocacy interventions.
- Comic Relief – this funding is received to help support the delivery of emotional support, counselling, specialist trauma and advocacy interventions.
- East Lothian Partnership Grant Fund – the East Lothian sexual abuse service and the wages of staff.
- KPE4 Trust – towards the salary of counselling support 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.
- Robertson Trust : Towards the cost of funding a support worker to deliver specialist support services
- Scottish Government Rape Crisis Specific Fund: Advocacy Funding – distributed through Rape Crisis Scotland to fund an advocacy workers.
- Scottish Government Rape Crisis Specific Fund VAWG– to contribute towards staff salaries of support workers who work with women and girls affected by violence.
- Scottish Government Criminal Justice Funding - distributed through Rape Crisis Scotland to each rape crisis centre in Scotland to fund advocacy workers 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 Violence Against Women Fund – for support and information service development and staff costs.
- Scottish Government Covid 19 – towards the costs relating to Covid 19.
- Scottish Government VAWG: Administered through Rape Crisis Scotland towards funding of prevention workers in East, Mid and West Lothian.
- Third Sector Early Intervention (VAF) Fund – to Edinburgh Prevention Officer post.
- The Volant Charitable Trust – of a part-time support worker who works with women survivors affected by economic hardship/social exclusion.

EDINBURGH RAPE CRISIS CENTRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

15. Movement in Funds (cont)

- Tampon Tax Fund: Managed by Rape Crisis Scotland towards the cost of an access and inclusion worker.
- Universities Edinburgh: Funding provided by 4 Edinburgh universities towards the cost of funding a full time counselling support worker.

	At 1 April 2019 £	Income £	Expenditure £	Transfers £	At 31 March 2020 £
Unrestricted Funds					
General	125,126	40,585	(57)	(5,175)	160,479
Designated Fund					
Pension crystallisation fund	(90,251)	-	-	5,175	(85,076)
Total unrestricted funds	<u>34,875</u>	<u>40,585</u>	<u>(57)</u>	<u>-</u>	<u>75,403</u>
Restricted Funds					
BBC Children in Need	7,199	-	(4,003)	-	3,196
Big Lottery Fund Grant (STAR)	28,033	69,307	(73,633)	-	23,707
Big Lottery Fund Improving Lives	81,713	173,291	(156,050)	-	98,954
City of Edinburgh Council	-	73,512	(64,847)	-	8,665
Comic Relief	-	86,209	-	-	86,209
East Lothian Council					
- Regional services	-	20,000	(20,000)	-	-
KPE4 Trust	25,000	-	(25,000)	-	-
Midlothian Council Standard Grant Fund	-	12,146	(12,146)	-	-
NHS Lothian – Support & Counselling Service	27,968	24,000	(9,015)	-	42,953
RCS - Advocacy	-	34,553	(31,182)	-	3,371
RCSF VAWG	4,140	46,250	(50,833)	-	(443)
Scottish Government Criminal Justice Funding	1,000	58,286	(59,286)	-	-
Scottish Government Rape Crisis Specific Fund	5,030	50,000	(55,114)	-	(84)
Scottish Government Violence - Against Women Fund	563	50,000	(50,949)	-	(386)
Third Sector Early Intervention Fund	-	80,122	(80,122)	-	-
The Volant Charitable Trust	339	8,292	(8,567)	-	64
Scottish Government – Covid 19	-	5,736	(5,736)	-	-
Total Restricted Funds	<u>180,985</u>	<u>791,704</u>	<u>(706,483)</u>	<u>-</u>	<u>266,206</u>
Total	<u>215,860</u>	<u>832,289</u>	<u>(706,540)</u>	<u>-</u>	<u>341,609</u>

EDINBURGH RAPE CRISIS CENTRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

16. Analysis of Net Assets Between Funds

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £
Tangible fixed assets	-	-	-
Current assets	199,446	565,752	765,198
Current liabilities	(8,052)	(146,716)	(154,768)
Pension liability due after one year	(71,890)	-	(71,890)
	<hr/>	<hr/>	<hr/>
Net assets	119,504	419,036	538,540
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £
Tangible fixed assets	-	-	-
Current assets	160,479	329,158	489,637
Current liabilities	(8,052)	(62,952)	(71,004)
Pension liability due after one year	(77,024)	-	(77,024)
	<hr/>	<hr/>	<hr/>
Net assets	75,403	266,206	341,609
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

17. 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. The contribution rate depends on the employment date. For employees who started before the 1 January 2017 the 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. Where employment started after the 1 January 2017 the Employer contributions are paid at a rate of 8% of pensionable salaries while employee contributions are paid at a rate of Nil% of pensionable salaries. Employer pension contributions in the year were £50,371 (2020: £41,423).

EDINBURGH RAPE CRISIS CENTRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

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

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). As disclosed in note 18 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.

Discounted contribution schedule – net present value

<i>Year ending</i>	<i>31 March 2021 (£'s)</i>	<i>31 March 2020 (£'s)</i>
30 September 2020	-	8,052
30 September 2021	8,052	7,780
30 September 2022	7,780	7,516
30 September 2023	7,516	7,262
30 September 2024	7,262	7,016
30 September 2025	7,016	6,779
30 September 2026	6,779	6,550
30 September 2027	5,801	6,328
30 September 2028	5,392	5,209
30 September 2039	5,209	5,033
30 September 2030	5,033	4,863
30 September 2031	4,863	4,699
30 September 2032	4,699	4,540
30 September 2033	4,540	4,386
30 September 2034	-	-

EDINBURGH RAPE CRISIS CENTRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

18. Contingent liability

Under the terms of the multi-year repayment plan that has been agree 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.

19. Operating Lease

At 31 March 2021 the company had total commitments under operating leases, payable as set out below.

	2021	2021	2020	2020
	Land & buildings	Other	Land & buildings	Other
	£	£	£	£
Expiring:				
Within one year	25,667	1,606	28,000	2,399
Within one to five years	-	-	25,667	1,606
Greater than five years	-	-	-	609
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

20. Related Parties transactions

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

Additionally, the directors made donations totalling £110 (2020: £nil) during the year to the charity.

21. 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.