

**EDINBURGH RAPE CRISIS CENTRE**  
**(A Company Limited by Guarantee)**  
**REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR TO 31 MARCH 2023**

**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 2023**

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

**FOR THE YEAR ENDED 31 MARCH 2023**

The Directors are pleased to present their annual directors' report together with the financial statements of the company for the year ending 31 March 2023 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**

**Vision**

'Until we have a world free of sexual violence, we act in solidarity with survivors'.

**Purpose**

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

- To relieve the distress of women, men, boys, girls and non-binary people 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 outcome improvement plans for City of Edinburgh, Mid and East Lothian Councils, and nationally to the following National Outcomes<sup>1</sup>

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

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

**for the year ended 31 March 2023**

**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**

Our services are normally open to people of all genders unless explicitly mentioned. The types of support provided by ERCC include:

- Short and longer-term therapeutic support for survivors- to provide a safe space for survivors to build healthy coping, well-being, and resilience.
- Group support- to help reduce experience of isolation, stigma, and shame, and build resilience through positive and sustaining networks of support.
- Advocacy support - to support survivors who are considering or have already reported to the police and are engaged in the justice process.

**Edinburgh Adult Service:** Offering support and information for those affected by sexual violence in Edinburgh.

**East Lothian Sexual Abuse Service (ELSAS):** outreach service offering support and information for those affected by sexual violence in East Lothian.

**Midlothian Sexual Abuse Service (MSAS):** outreach service offering support for those affected by sexual violence in Midlothian.

**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.

**The SIA Project:** a specialist counselling and support service for survivors from BME backgrounds aged 16 and above who have experienced any form of unwanted sexual experience. Support is offered in English and community languages including Polish, Hindi, Urdu, Arabic, Mandarin and Cantonese.

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**for the year ended 31 March 2023**

**Support Services (cont)**

**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.

**Learning Disability and Learning Needs service:** Specialist neurodiverse service which supports survivors who have a learning disability, needs and/or autism.

**National Prevention Project:** Delivers the national prevention curriculum in schools in East Lothian, Edinburgh, Midlothian and West Lothian. Supports the delivery of the equally safe at school program as well as Equally safe at University and College.

**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](http://www.ercc.scot) or can be posted out on request.

**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.

The board of directors would also like to take this opportunity to thank all our staff for their hard work and commitment to survivors and the work of the centre.

We would also like to warmly acknowledge the contributions of staff, volunteers and board members who moved on to pastures new.

**Grants payable policy**

During the year the charity received a grant where a proportion of the funds were redistributed under a partnership agreement to another charity.

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

**for the year ended 31 March 2023**

**RELATED PARTIES**

In 2022-23, ERCC has continued to work in partnership with a range of stakeholders to improve services for survivors of sexual violence, including:

- Equally Safe: Edinburgh's Violence against women partnership;
- East and Midlothian Violence Against Women Partnership;
- Police Scotland;
- NHS Lothian;
- Rape Crisis Scotland;
- Midlothian and East Lothian Drug and Alcohol Partnership
- Edinburgh Women's Aid, Shakti Women's Aid and Women's Aid East and Midlothian;
- Edinburgh's universities and Edinburgh College;
- Sycamore Centre

**ACHIEVEMENTS AND PERFORMANCE**

1. In 2022-23, ERCC delivered specialist high quality support, counselling, advocacy and information to 1,149 survivors of sexual violence. We provided approximately 11,608 hours of support and contact to survivors across our support services. We received a total of 699 referrals across our services.
2. As we emerged from the pandemic and went into the cost of living crisis, we ensured that our support was flexible and accommodating to the needs of survivors offering online, phone and in person support. Support was delivered at our centre in Edinburgh and outreach locations in Edinburgh, East Lothian and Midlothian. We have had a growing number of outreach locations in partnership with other third sector and community organisations. We also raised access funds through the Big Give to ensure that we have enough funding to cover travel, interpretation, childcare and other costs to ensure that we can wherever possible ensure that there are no barriers to using ERCC services.
3. In December 2022, we closed our waiting list for new referrals to the Edinburgh adult service and the advocacy project. This was due to on-going demand for our services and our limited capacity to provide an ethical, safe and quality service to survivors. At the time of closure, adult survivors in Edinburgh were waiting 18 months before we could provide them with on-going support. Even when our waiting list is closed for new referrals, we always take referrals for anyone who has experience sexual assault/rape in the last 14 days.

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**DIRECTORS' REPORT**

**for the year ended 31 March 2023**

**ACHIEVEMENTS AND PERFORMANCE (cont)**

We are making efforts to reduce waiting times and support survivors while they are waiting for support to reduce disengagement. However, it is clear that additional staff and volunteer capacity is needed to respond effectively to survivor demands on our service; for which we need adequate long term funding.

4. Prevention workers, who are part of Rape Crisis Scotland's national prevention project, were back delivering in person workshops in school in schools across Edinburgh, East and Midlothian. We delivered workshops to the following:

	Number of Young People	Schools
Edinburgh	1428	12
East and Midlothian	1490	9
West Lothian	1631	6

Prevention workers were also involved in the delivery of the training to schools in the 3 local authorities who had signed up to Equally Safe at School's accreditation.

5. In March 2023, we successfully completed our FEM project pilot in partnership with Forth Valley Rape Crisis Centre and Moray Rape Crisis Centre. The project had 2 distinct focusses, a first language support service in Arabic, Polish and Mandarin as well as a specialist support service for people with learning disabilities and learning needs. 5 workers in the project were employed at Edinburgh Rape Crisis Centre. At the end of the pilot, the two different parts of the project had met their relevant targets and exposed a great need for this work to continue. We have been able to retain the workers in the short term while we are seeking additional funding to sustain the future of these new services.
6. Inclusion and Access is integral to the work of ERCC. In this year, we increased our capacity to deliver in person support in locations around Edinburgh, East and Midlothian. At least two of our outreach locations, are able to offer child care to survivors needing child care to access support. We have also designated funding to ensure that practical issues like travel, child care, language and online connectivity are not a barrier to accessing support. With the success of the FEM project, the language diversity in the centre has increased and we are now able to offer support in Arabic, Mandarin, Cantonese, Hindi, Urdu, Polish and Greek, more languages are spoken in the centre.
7. After a period of growth, In 2022-23, ERCC chose to only seek continuation/replacement funding for existing services and to focus energy on ensuring that our staff and volunteers have the support and resources they need to deliver high quality services to survivors. We worked together as staff, survivors and board to develop our organisational values and strategy.

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**for the year ended 31 March 2023**

**ACHIEVEMENTS AND PERFORMANCE (cont)**

8. Survivors tell us that we should tell more people about our work and the issues that affect them. As part of our community engagement work, we hosted 3 consent workshops with women from minority ethnic communities living in Edinburgh and the Lothians. The workshops are designed to raise understanding of “consent” in relationships and create a space to reflect on its links with sexual harm and violence.
9. In April 2022, ERCC was invited to talk about its intersectional work with survivors of sexual harm at conference in Madrid, Spain by the Ministry of Gender Equality of the Spanish government.
10. During 16 days of action on violence against women and girls, we launched our research jointly commissioned by Edinburgh Rape Crisis Centre and East and Midlothian Women’s aid, Your Vision: Support for young women in East Lothian. The research was conducted by the Young Women’s Movement, Scotland to understand how many young women and non-binary people in East Lothian have experienced abuse or harm in their own relationships, and how many have experienced sexual assault. It looks at where they go for support currently, if there are barriers to getting support, and what kind of support is needed.
11. ERCC through successful engagement with community fundraisers and donors raised £. We would like to acknowledge our thanks to all our supporters for their kindness, hard work and generosity.

**FINANCIAL REVIEW**

The charity generated a surplus in the year of £119,320 (2022: £249,425), including some advance funding for the year to 31 March 2024. The total income amounted to £1,974,616 (2022: £1,504,975), of which £1,904,551 (2022: £1,429,140) was related to restricted projects and £70,065 (2022: £75,835) to unrestricted funds. At the balance sheet date the unrestricted reserves were £265,404 (2022: £195,339), with £641,881 (2022: £592,626) in restricted funds giving total funds of £907,285 (2022: £787,965).

**Investment policy**

Under the Memorandum and Articles of Association, the charity 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 charity and to the reserves policy, have operated a policy of keeping available funds in current accounts.

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**for the year ended 31 March 2023**

**Reserves policy**

Total unrestricted reserves, including any designated reserves, held at 31<sup>st</sup> March 2023 amount to £265,404 (2022: £195,339). The designated pension reserve is £70,703 (2022: £75,402) in deficit leaving £336,107 (2022: £270,741) in the general fund.

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 £463,824 (2022: £313,888).

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.

**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 related to those risks.

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. A significant sum of our large grants come to an end in March 2025; but we have a plan to secure replacement/continuation funding for these. 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.

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**for the year ended 31 March 2023**

**Risk management (cont)**

ERCC's community fundraising work is overseen by the organisation's Engagement, Profile, Promotion and Fundraising Sub-Committee. The Finance subcommittee oversees grant and trust fundraising. Both committees report 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. As explained in key highlights, our funding has been sustained in 2022-23 but we are also experiencing ongoing demand. We are committed to managing waiting lists effectively as well as identifying additional resources to ensure the sustainability of our work.

**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.

**PLANS FOR FUTURE PERIOD**

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

- Develop and Implement business plan which operationalises our strategy for 2023-2028;
- 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.
- Developing and implementing a funding and fundraising strategy focussed on sustainability taking into account the end of major funding streams in 2025;
- Maintain good practice in outcome and output monitoring and the collection of quality data from service users.

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**for the year ended 31 March 2023**

**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 last updated 3 August 2022, and is registered as a charity with HM Revenue & Customs and the Office of the Scottish Charity Regulator.

**Membership**

ERCC approved a new simplified membership structure for the board and amended its articles of association accordingly. According to the new articles of association adopted through a vote of members at an Extraordinary general meeting on 3<sup>rd</sup> August 22. As per the new articles of association the directors shall be the only members of Edinburgh Rape Crisis Centre. A director shall become a member on becoming a director. Membership is not transferable. A member shall cease to be a member if they cease to be a director or die.

**Directors and Organisational Structure**

The business of ERCC shall be managed and administered by a Board of Directors whose members shall be regarded as the directors of ERCC for the purposes of the Act and who shall be registered as directors with the Registrar of Companies. There shall be a maximum of 12 (twelve) and a minimum of 3 (three) Directors. Any individual woman aged 16 (sixteen) years or over who supports the Objects of ERCC, and who is permitted by law to do so (and who is not disqualified from serving as a Director under Article 25.1 may be appointed to be a Director by resolution of the Directors.

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.

**Induction and Training of New Directors**

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

**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 2023**

**REFERENCE AND ADMINISTRATIVE INFORMATION**

<b>Charity name</b>	Edinburgh Rape Crisis Centre (known as "ERCC")	
<b>Charity number</b>	SC 006208	
<b>Company number</b>	SC 291742	
<b>Registered Office and Operational Address</b>	17 Claremont Crescent Edinburgh, EH7 4HX	
<b>Patrons</b>	Dr Nina Burrowes Naomi Breeze	
<b>Directors</b>	Molly Little	(Appointed 03 May 2023)
	Gracie Lee	(Appointed 03 May 2023)
	Carolyn Fox-McKay	(Appointed 01 June 2022)
	Mairi Rosko	(Appointed 01 June 2022)
	Miren Ochoa Sagues	(Appointed 06 April 2022)
	Katie Horsburgh	
	Niamh McCrossan	
	Fatime Krasniqi	(Resigned 12 July 2023)
	Elaine Cameron	(Appointed 01 June 2022)
		(Resigned 26 April 2023)
	Mairi Redman	(Resigned 03 May 2023)
	Sarah Russell	(Resigned 01 February 2023)
	Kathryn Dawson	(Resigned 06 April 2022)
	Ariadna Guerra-Grenot	(Resigned 03 November 2022)
	Rowena McIntosh	(Resigned 06 April 2022)
<b>Secretary</b>	Mridul Wadhwa	
<b>Key Management Personnel</b>	Mridul Wadhwa	Chief Executive Officer
	Nico Ciubotariu	Chief Operating Officer (Resigned October 2023)
	Amrita Dash	Interim Chief Operating Officer (November 2023)
	Catriona McTernan	Head of Services
<b>Senior Statutory Auditor</b>	Kevin Cattanach	
<b>Statutory Auditor</b>	Whitelaw Wells 9 Ainslie Place Edinburgh, EH3 6AT	
<b>Bankers</b>	Unity Trust Bank Nine Brindley Place Birmingham, B1 2HB	

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

**for the year ended 31 March 2023**

**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.

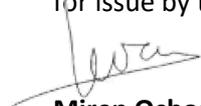
The Directors are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities & Trustees Investment (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 she ought to have taken as a Trustee in order to make herself 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 18 December 2023 and signed on their behalf by:-



**Miren Ochoa Sagues (Convenor)  
Director**

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

**for the year ended 31 March 2023**

We have audited the financial statements of Edinburgh Rape Crisis Centre (the 'charitable company') for the year ended 31 March 2023, 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 2023 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 charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' (who are also the directors of the company for company law purposes) 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 trustees 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 contained within the annual report. Our opinion on the financial statements does not cover the

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**for the year ended 31 March 2023**

**Other information (cont)**

other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. 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 themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**Opinions on matters prescribed by the Companies Act 2006**

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

- the information given in the directors' report, prepared for the purposes of company law and included in the report of the trustees, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report, included with the report of the trustees, has been prepared in accordance with applicable legal requirements.

**Matters on which we are required to report by exception**

In light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report, included in the report of the trustees.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006, 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:

- adequate and proper accounting records have not been kept; or
- The financial statements are not in agreement with the accounting records; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report, included within report of the trustees, and from the requirement to prepare a strategic report.

**Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement set out on page 11, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the 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 trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS AND DIRECTORS**

**for the year ended 31 March 2023**

**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 under the Companies Act 2006 and report in accordance with the Acts 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.

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 carried out income and expenditure testing which was designed to identify any irregularities as a result of simple 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](http://www.frc.org.uk/auditorsresponsibilities).

This description forms part of our auditor's report.

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

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS AND DIRECTORS**

**for the year ended 31 March 2023**

**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and 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 charitable company'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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Kevin Cattanaach

Senior Statutory Auditor

For and on behalf of Whitelaw Wells, Statutory Auditor

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

9 Ainslie Place

Edinburgh EH3 6AT

Date: 18 December 2023

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

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

**for the year ended 31 March 2023**

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
<b>Income and endowments from:</b>					
<i>Donations</i>					
Donations	2	68,815	-	68,815	71,810
<i>Charitable activities</i>					
Grants & SLAs	3	-	1,904,551	1,904,551	1,429,140
<i>Other Income</i>	4	1,250	-	1,250	4,025
		-----	-----	-----	-----
<b>Total</b>		70,065	1,904,551	1,974,616	1,504,975
		-----	-----	-----	-----
<b>Expenditure on:</b>					
Charitable activities					
		-	1,855,296	1,855,296	1,255,550
		-----	-----	-----	-----
<b>Total</b>	5	-	1,855,296	1,855,296	1,255,550
		-----	-----	-----	-----
<b>Net Income</b>		70,065	49,255	119,320	249,425
<b>Gross transfers between funds</b>					
	14	-	-	-	-
		-----	-----	-----	-----
<b>Net movement in funds</b>		70,065	49,255	119,320	249,425
<b>Reconciliation of funds:</b>					
Total funds at 1 April 2022					
		195,339	592,626	787,965	538,540
		-----	-----	-----	-----
<b>Total funds at 31 March 2023</b>	15	265,404	641,881	907,285	787,965
		=====	=====	=====	=====

All income and expenditure derive from continuing operations.  
There are no gains or losses other than those shown above.  
The notes on pages 19 to 34 form part of these financial statements

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

**BALANCE SHEET**  
**As at 31 March 2023**

	Notes	£	2023 £	£	2022 £
<b>Current assets</b>					
Debtors	11	105,480		14,500	
Cash at bank		1,064,544		1,078,036	
		1,170,024		1,092,536	
<b>Current liabilities</b>					
Creditors falling due within one year	12	(200,087)		(237,221)	
<b>Net current assets</b>			969,937	855,315	
<b>Creditors: amounts falling due after more than one year</b>					
	13		(62,652)	(67,350)	
			907,285	787,965	
<b>Funds</b>					
Unrestricted funds	16		265,404	195,339	
Restricted funds	16		641,881	592,626	
			907,285	787,965	
			907,285	787,965	

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 18 December 2023 and were signed on its behalf by:-



.....  
**Miren Ochoa Sagues (Convenor)**

**Company Registration No: SC291742**

The notes on pages 19 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 2023**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Cash flows from operating activities:</b>		
Net cash provided by operating activities (below)	(13,492)	319,722
	<hr/>	<hr/>
<b>Change in cash and cash equivalents in the reporting period</b>	<b>(13,492)</b>	<b>319,722</b>
Cash and cash equivalents brought forward	1,078,036	758,314
	<hr/>	<hr/>
<b>Cash and cash equivalents carried forward</b>	<b>1,064,544</b>	<b>1,078,036</b>
	<hr/> <hr/>	<hr/> <hr/>
 <b><u>Cash and cash equivalents</u></b>		
Instant access bank deposits	1,064,444	1,077,936
Cash in hand	100	100
	<hr/>	<hr/>
	<b>1,064,544</b>	<b>1,078,036</b>
	<hr/> <hr/>	<hr/> <hr/>
 <b><u>Reconciliation of net income to net cash flow from operating activities</u></b>		
<b>Net income for the year</b> (as per Statement of Financial Activities)	<b>119,320</b>	<b>249,425</b>
 <b><u>Adjusted for:</u></b>		
Increase in debtors	(90,980)	(7,616)
(Decrease)/Increase in creditors	(41,832)	77,913
	<hr/>	<hr/>
Net cash provided by operating activities	<b>(13,492)</b>	<b>319,722</b>
	<hr/> <hr/>	<hr/> <hr/>

**EDINBURGH RAPE CRISIS CENTRE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**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 £336,107 excluding the designated funds. A multi-year payment plan has been agreed in relation to the pension crystallisation debt which at present value amounts to £70,703.

The charity has £491,705 approved funding for the year ended 31 March 2024, with some funding confirmed to 2024/25, 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 2023/24/25 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 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 2023**

**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 2023**

**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.

**j. Judgements and key sources of estimation uncertainty**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**2. Income from Donations**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Donations	68,815	-	68,815	71,810
	68,815	-	68,815	71,810
	68,815	-	68,815	71,810

Income from donations was £68,815 (2022: £71,810) of which £68,815 (2022: £71,810) was unrestricted and £nil (2022: £nil) was restricted.

**EDINBURGH RAPE CRISIS CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2023**

**3. Income from Charitable Activities**

		<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>
<b>Grants &amp; SLAs</b>			
<b>Fund</b>	<b>Funder</b>		
Chief Executive Officer & Premises	City of Edinburgh Council	76,452	74,226
Rape Crisis Specific Fund	Scottish Government	-	25,000
Regional services	East Lothian Partnership	35,000	40,588
Violence against Women Fund	East Lothian Council	-	10,000
Violence against Women Fund	Scottish Government	-	25,000
Regional services	Midlothian Council	11,725	35,958
Support & Counselling Service	NHS Lothian	24,000	24,000
Prevention	Scottish Government	26,456	24,984
Criminal Justice Fund/Advocacy	Scottish Government	182,250	144,900
Support & Counselling Service	Big Lottery Improving Lives	133,445	126,094
RCSG WLR	Scottish Government		18,500
Advocacy	Scottish Government	4,297	-
Support & Counselling Service	Comic Relief	-	17,242
Prevention Lothians	Scottish Government - VAWG	69,791	67,670
STAR	BBC Children in Need	38,643	35,272
STAR	CEC Children & Families	50,000	50,000
Support & Counselling Service	Midlothian Council	-	11,725
Support & Counselling Service	Universities of Edinburgh	44,500	20,000
Support & Counselling Service	Scottish Government	-	135,098
Support & Counselling Service	Tampon Tax Fund	398,561	101,653
Support & Counselling Service	Robertson Trust	16,000	16,000
Support & Counselling Service	Scottish Government	380,000	190,000
Support & Counselling Service	Tampon Tax Fund – RCS	7,532	30,120
Support & Counselling Service	Scottish Government	405,899	202,950
Various	Various small grants	-	2,160
		<hr/>	<hr/>
		1,904,551	1,429,140
		<hr/> <hr/>	<hr/> <hr/>

Income from charitable activities was £1,904,551 (2022: £1,429,140) of which £nil (2022: £nil) was unrestricted and £1,904,551 (2022: £1,429,140) was restricted.

**EDINBURGH RAPE CRISIS CENTRE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

<b>4. Other Income</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Other income	1,250	4,025
	<u>          </u>	<u>          </u>

Other income was £1,250 (2022: £4,025) of which £1,250 (2022: £4,025) was unrestricted and £nil (2022: £nil) was restricted.

EDINBURGH RAPE CRISIS CENTRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

5. Expenditure	Core Costs	Support Counselling	Information Services	STAR	Regional Services	Prevention	Advocacy	Total 2023	Total 2022
<b>Direct costs</b>									
Staff costs (Note 7)	(3,651)	589,713	271,894	121,702	119,779	76,484	165,591	1,341,512	971,667
Staff supervision, travel & training	-	37,873	8,025	4,943	8,251	7,070	12,374	78,536	77,820
Recruitment costs	188	-	-	-	-	-	-	188	4,423
Volunteer expenses	-	-	-	-	-	-	-	-	265
Advertising	5,386	-	-	-	-	-	-	5,386	2,949
<b>Support costs</b>									
Premises	89,700	-	-	-	13,609	-	-	103,309	74,339
Telephone & internet	11,281	-	-	-	-	-	-	11,281	15,457
Postage & stationery	16,591	1,571	-	-	-	-	-	18,162	8,339
Subscriptions & publications	-	-	-	-	-	-	-	-	1,606
Software & IT expenses	34,072	-	-	-	-	-	-	34,072	25,360
Accountancy & payroll fees	2,737	-	-	-	-	-	-	2,737	1,874
Legal & professional fees	15,574	17,053	-	-	9,270	-	-	41,897	11,363
Bank charges	870	-	-	-	-	-	-	870	628
Sundry	1,538	-	-	-	-	-	-	1,538	1,319
Grants payable	-	208,854	-	-	-	-	-	208,854	46,548
Other interest paid	3,634	-	-	-	-	-	-	3,634	3,793
<b>Governance costs</b>									
Audit	3,320	-	-	-	-	-	-	3,320	7,800
	<u>181,240</u>	<u>855,064</u>	<u>279,919</u>	<u>126,645</u>	<u>150,909</u>	<u>83,554</u>	<u>177,965</u>	<u>1,855,296</u>	<u>1,255,550</u>

**EDINBURGH RAPE CRISIS CENTRE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**5. Expenditure (continued)**

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

Expenditure was £1,855,296 (2022: £1,222,250) of which £nil (2022: £nil) was unrestricted and £1,855,296 (2022: £1,222,250) was restricted.

Grants payable represents funds paid to Forth Valley Rape Crisis Centre and Moray Rape Crisis Centre from the funds awarded by the Scottish Government from the Tampon Tax fund.

**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.

	<b>Core Costs £</b>	<b>Support Counselling £</b>	<b>Information Services £</b>	<b>STAR £</b>	<b>Regional Services £</b>	<b>Prevention £</b>	<b>Advocacy £</b>	<b>Total 2023 £</b>	<b>Total 2022 £</b>
Costs	(181,240)	(855,064)	(279,919)	(126,645)	(150,909)	(83,554)	(177,965)	(1,855,296)	(1,255,550)
Donation	68,815	-	-	-	-	-	-	68,815	71,810
Grants and service level agreements		1,106,389	380,000	88,643	46,725	96,247	186,547	1,904,551	1,429,140
Other income	1,250	-	-	-	-	-	-	1,250	4,025
	<u>(111,175)</u>	<u>251,325</u>	<u>100,018</u>	<u>(38,002)</u>	<u>(104,184)</u>	<u>12,693</u>	<u>8,582</u>	<u>119,320</u>	<u>249,425</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 2023**

**7. Staff costs and numbers**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Salaries and wages	1,164,060	844,648
Social Security costs	88,339	59,767
Pension costs	89,113	67,252
	<u>1,341,512</u>	<u>971,667</u>

The company considers its key management personnel comprise the Chief Executive Officer, Chief Operating Manager and Head of Services. The total employment benefits including employer pension contributions of the key management personnel was £133,235 (2022: £109,105). No employee had emoluments of more than £60,000 during either the current or previous year.

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

	<b>Head count</b>		<b>Full time equivalent</b>	
	<b>2023</b>	<b>2022</b>	<b>2023</b>	<b>2022</b>
	<b>No.</b>	<b>No.</b>	<b>No.</b>	<b>No.</b>
Charitable projects	42	34	33	26
Administration and support	3	3	2	2
	<u>45</u>	<u>37</u>	<u>35</u>	<u>28</u>

**8. Directors' Remuneration**

No members of the board of Directors received any remuneration during the year (2022: £nil). Travel, accommodation and training costs amounting to £83 (2022: £83) were paid in respect of members of the board of Directors.

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

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
This is stated after charging:		
Auditors' remuneration – audit work	3,320	7,800
Operating lease	31,758	28,854
	<u>35,078</u>	<u>36,654</u>

**EDINBURGH RAPE CRISIS CENTRE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**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. Debtors**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Other debtors and prepayments	105,480	14,500
	<hr/>	<hr/>
	105,480	14,500
	<hr/> <hr/>	<hr/> <hr/>

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

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Tax and Social Security	21,398	19,620
Pension creditor	-	10,396
Accruals	147,562	150,791
Deferred Income	19,997	-
Grants payable	-	46,548
Other creditors	3,078	1,814
Pension crystallisation creditor	8,052	8,052
	<hr/>	<hr/>
	200,087	237,221
	<hr/> <hr/>	<hr/> <hr/>

**Movement in deferred income**

Balance at 1 April 2022	-	-
Received in year	19,997	-
	<hr/>	<hr/>
Balance at 31 March 2023	19,997	-
	<hr/> <hr/>	<hr/> <hr/>

Grant and fee income is deferred until the conditions relating to its receipt have been fulfilled or the classes for which it has been received are delivered.

EDINBURGH RAPE CRISIS CENTRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

13. Creditor falling due after One Year

	2023 £	2022 £
Pension crystallisation creditor	62,652	67,350

14. Movement in Funds

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
<b>Unrestricted Funds</b>					
General	270,741	70,065	-	(4,699)	336,107
<b>Designated Fund</b>					
Pension crystallisation fund	(75,402)	-	-	4,699	(70,703)
Total unrestricted funds	195,339	70,065	-	-	265,404
<b>Restricted Funds</b>					
BBC Children in Need	19,780	38,643	(42,179)	-	16,244
Big Lottery Fund Grant (STAR)	10,000		(10,000)	-	-
Big Lottery Fund Improving Lives	137,612	133,445	(110,090)	-	160,967
City of Edinburgh Council	85,621	76,452	(50,093)	-	111,980
City of Edinburgh Council (STAR)	59,903	50,000	(40,670)	-	69,233
East Lothian Council					
- VAWG	10,000	35,000	(45,000)	-	-
Midlothian Council Standard					
- Large Grant	11,725	11,725	(23,450)	-	-
NHS Lothian – Support & Counselling	42,712	24,000	(46,047)	-	20,665
RCS - Advocacy	3,842	4,297	(8,139)	-	-
Scottish Government Criminal					
Justice Funding	-	182,250	(182,250)	-	-
Scottish Government Prevention					
Centre	-	26,456	(26,456)	-	-
Third Sector Early Intervention Fund	4,213	69,791	(71,523)	-	2,481
Delivering ES – Scottish Government	58,646	405,899	(416,398)	-	48,147
RCS Tampon tax	661	7,532	(8,193)	-	-
The Robertson Trust	13,674	16,000	(14,250)	-	15,424
Scottish Government – WLR	96,393	380,000	(331,066)	-	145,327
Tampon Tax Fund	30,931	398,561	(429,492)	-	-
Edinburgh University	6,913	44,500	-	-	51,413
Total Restricted Funds	592,626	1,904,551	(1,855,296)	-	641,881
Total	787,965	1,974,616	(1,855,296)	-	907,285

## EDINBURGH RAPE CRISIS CENTRE

### NOTES TO THE FINANCIAL STATEMENTS

#### FOR THE YEAR ENDED 31 MARCH 2023

#### 14. 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**

- 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.
- East Lothian Partnership Grant Fund – the East Lothian sexual abuse service and the wages of staff.
- Midlothian Council Standard Grant Fund – to support a provision of the specialist support and counselling for women in Midlothian.
- NHS Lothian – towards the provision of a trauma- informed Support and Counselling service.
- Scottish Government Rape Crisis Specific Fund: Advocacy Funding – distributed through Rape Crisis Scotland to fund an advocacy workers.
- 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 Prevention centre – relates to national prevention work in schools.
- Third Sector Early Intervention (VAF) Fund – to Edinburgh Prevention Officer post.
- Scottish Government Delivering ES – Delivery of frontline support services for women and children, aged 12 and over, in Edinburgh, East Lothian and Midlothian who are affected by sexual violence.
- Tampon Tax Fund: Managed by Rape Crisis Scotland towards the cost of an access and inclusion worker.
- Robertson Trust : Towards the cost of funding a support worker to deliver specialist support services
- Scottish Government WLR – Delivery of frontline support services for women and children, aged 12 and over, in Edinburgh, East Lothian and Midlothian who are affected by sexual violence.
- Tampon Tax Fund – Increasing accessibility and inclusivity for women survivors of sexual violence with learning disabilities and women survivors from BME communities
- Universities Edinburgh: Funding provided by 4 Edinburgh universities towards the cost of funding a full time counselling support worker.

**EDINBURGH RAPE CRISIS CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2023**

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

- Comic Relief – this funding is received to help support the delivery of emotional support, counselling, specialist trauma and advocacy interventions.
- Scottish Government Rape Crisis Specific Fund: Advocacy Funding – distributed through Rape Crisis Scotland to fund an advocacy workers.
- Scottish Government VAWG: Administered through Rape Crisis Scotland towards funding of prevention workers in East, Mid and West Lothian.
- Scottish Government Equally Safe – Delivery of frontline support services for women and children, aged 12 and over, in Edinburgh, East Lothian and Midlothian who are affected by sexual violence.
- Scottish Government Covid 19 – towards the costs relating to Covid 19.
- Bank of Scotland Foundation : Contribution towards salary cost of part-time Counselling Support Worker, supervision and running costs.

**EDINBURGH RAPE CRISIS CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2023**

14. Movement in Funds (cont)	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
<b>Unrestricted Funds</b>					
General	199,446	75,835	-	(4,540)	270,741
<b>Designated Fund</b>					
Pension crystallisation fund	(79,942)	-	-	4,540	(75,402)
Total unrestricted funds	<u>119,504</u>	<u>75,835</u>	<u>-</u>	<u>-</u>	<u>195,339</u>
<b>Restricted Funds</b>					
BBC Children in Need	13,468	35,272	(28,960)	-	19,780
Big Lottery Fund Grant (STAR)	10,000	-	-	-	10,000
Big Lottery Fund Improving Lives	97,004	126,094	(85,486)	-	137,612
City of Edinburgh Council	42,805	74,226	(31,410)	-	85,621
City of Edinburgh Council (STAR)	29,167	50,000	(19,264)	-	59,903
Comic Relief	-	17,242	(17,242)	-	-
East Lothian Council					
- Regional services	-	40,588	(40,588)	-	-
- VAWG	-	10,000	-	-	10,000
Midlothian Council Standard					
- Grant Fund	-	35,958	(35,958)	-	-
- Large Grant	-	11,725	-	-	11,725
NHS Lothian – Support & Counselling	40,480	24,000	(21,768)	-	42,712
RCS - Advocacy	3,842	-	-	-	3,842
RCSF VAWG	3,210	18,500	(21,710)	-	-
Scottish Government Criminal Justice Funding	2,072	144,900	(146,972)	-	-
Scottish Government Rape Crisis Specific Fund	11,165	25,000	(36,165)	-	-
Scottish Government Violence - Against Women Fund	1,259	25,000	(26,259)	-	-
Third Sector Early Intervention Fund	5,311	67,670	(68,768)	-	4,213
Scottish Government – Equally Safe	-	24,984	(24,984)	-	-
Scottish Government – Covid 19	1,718	-	(1,718)	-	-
Delivering ES – Scottish Government	125,051	338,048	(404,453)	-	58,646
RCS Tampon tax	4,059	30,120	(33,518)	-	661
The Robertson Trust	8,279	16,000	(10,605)	-	13,674
Band of Scotland Foundation	14,780	-	(14,780)	-	-
Scottish Government – WLR	-	190,000	(93,607)	-	96,393
Tampon Tax Fund	-	101,653	(70,722)	-	30,931
Edinburgh University	5,366	20,000	(18,453)	-	6,913
Various small grants < £2,000	-	2,160	(2,160)	-	-
Total Restricted Funds	<u>419,036</u>	<u>1,429,140</u>	<u>(1,255,550)</u>	<u>-</u>	<u>592,626</u>
Total	<u>538,540</u>	<u>1,504,975</u>	<u>(1,255,550)</u>	<u>-</u>	<u>787,965</u>

**EDINBURGH RAPE CRISIS CENTRE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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

	<b>Unrestricted Funds 2023 £</b>	<b>Restricted Funds 2023 £</b>	<b>Total Funds 2023 £</b>
Current assets	415,833	754,191	1,170,024
Current liabilities	(87,777)	(112,310)	(200,087)
Pension liability due after one year	(62,652)	-	(62,652)
	<hr/>	<hr/>	<hr/>
Net assets	265,404	641,881	907,285
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	<b>Unrestricted Funds 2022 £</b>	<b>Restricted Funds 2022 £</b>	<b>Total Funds 2022 £</b>
Current assets	347,183	745,353	1,092,536
Current liabilities	(84,494)	(152,727)	(237,221)
Pension liability due after one year	(67,350)	-	(67,350)
	<hr/>	<hr/>	<hr/>
Net assets	195,339	592,626	787,965
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**16. 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 £89,113 (2022: £67,252).

**EDINBURGH RAPE CRISIS CENTRE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

16. **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 2023 (£'s)</i>	<i>31 March 2022 (£'s)</i>
30 September 2022	-	8,051
30 September 2023	8,051	7,780
30 September 2024	7,779	7,516
30 September 2025	7,516	7,262
30 September 2026	7,262	7,016
30 September 2027	5,978	6,779
30 September 2028	5,776	5,801
30 September 2039	5,581	5,392
30 September 2030	5,392	5,209
30 September 2031	5,209	5,033
30 September 2032	5,033	4,863
30 September 2033	4,863	4,699
30 September 2034	-	-

**EDINBURGH RAPE CRISIS CENTRE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**17. Contingent liability**

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

**18. Operating Lease**

At 31 March 2023 the company had total commitments under operating leases, payable as set out below.

	<b>2023</b>	<b>2023</b>	<b>2022</b>	<b>2022</b>
	<b>Land &amp; buildings</b>	<b>Other</b>	<b>Land &amp; buildings</b>	<b>Other</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Expiring:				
Within one year	28,220	1,670	28,000	1,670
Within one to five years	81,667	625	109,667	2,294
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

**19. Related Parties transactions**

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

A director, who resigned after the year end, Fatime Krasniqi, is also a director of Rape Crisis Scotland, who during the year administered on behalf of the Scottish Government funding that was paid to the centre. No amounts were outstanding at the year end.

Additionally, the directors made donations totalling £500 (2022: £nil) during the year to the charity.

**20. Legal Status**

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