

Rape Crisis Centre
(Limited by Guarantee)
Company Number SC127793
Scottish Charity Number SC006595

Accounts

For the Year Ended 31 March 2015



Hardie Caldwell LLP

CHARTERED ACCOUNTANTS & BUSINESS ADVISERS

Glasgow

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Rape Crisis Centre

Legal and Administrative

Directors:	E Ritch L Watt M Hendry I Fisher J Merchant P Sandhu A McGinley V Jamieson (resigned 11 December 2014) A Ritchie Allan (appointed 5 April 2015)
Company Secretary:	I Kerr
Auditors:	Hardie Caldwell LLP Registered Auditors Chartered Accountants Citypoint 2 25 Tyndrum Street Glasgow G4 0JY
Bankers:	The Royal Bank of Scotland 393 Sauchiehall Street Glasgow G2 3ND
Solicitors:	Burness Solicitors 242 West George Street Glasgow G2 4QY
Registered Office:	Citypoint 2 25 Tyndrum Street Glasgow G4 0JY
Principal Address:	30 Bell Street Glasgow G1 1LG

Rape Crisis Centre

Report of the Directors For the Year Ended 31 March 2015

The directors present their annual report together with the accounts of the charitable company for the year ended 31 March 2015.

The legal and administrative information as set out on page 1 forms part of this report. The accounts comply with current statutory requirements and the Statement of Recommended Practice – Accounting and Reporting by Charities (revised 2005).

Legal and administrative structure

The Rape Crisis Centre was established in 1976 and became an incorporated charitable company on 8 October 1990. The company is limited by guarantee, not having an authorised share capital, and is governed by its Memorandum and Articles of Association.

The directors of the charitable company, who are also the charity trustees under charity law, are appointed at the annual general meeting of the company. The Board reviews the composition of the Board for the mix of skills represented on the Board and seeks to recruit suitable new directors to meet on-going needs. The directors meet regularly to discuss the operations of the charity, whilst the day-to-day running of the charity is delegated to the Office Manager and Company Secretary and her staff.

On appointment the directors are provided with relevant information and training including provision of information about the company and a discussion of their role within the company.

Rape Crisis Centre is a registered Scottish Charity, number SC006595.

Directors

The directors of the charitable company during the year ended 31 March 2015 are given on page 1.

The day to day running of the charity has been delegated to Isabelle Kerr, Centre Manager and Sue Domminney, Deputy Manager.

As a company limited by guarantee, the company has no share capital in which the directors can have a beneficial interest.

Object of the charity

The principal activities and objectives of the Rape Crisis Centre are to provide support, advice and counseling to woman and girls from aged 13 years who have experienced rape, sexual assault or any other sexual violence, as well as supporting their family members, friends and/or carers.

Activities, achievements, financial review and future developments

Report on Activities and Achievements

This year has once again been extremely productive and busy for the Rape Crisis Centre in Glasgow. We continue to be fully compliant with the National Service Standards for rape crisis centres across Scotland, England and Wales. These Standards have created a framework for external assessment of rape crisis services and provided a benchmark for excellence in our work. We are also working with Rape Crisis Scotland, Rape Crisis England and Wales and the Open College, towards accreditation of our internal training programme.

Rape Crisis Centre

Report of the Directors

For the Year Ended 31 March 2015 (continued)

Report on Activities and Achievements (continued)

In 2014 we began a process of restructuring the organisation to ensure that we could provide services to meet the needs of survivors of sexual violence over the next five years. The process has been moving forward as we had hoped, in a measured and systematic way. We know that this work is important to our future and we are fully committed to it at all levels within the organisation.

In the year 2014/15 we processed 5,140 support and advocacy related calls at rape crisis and carried out face to face support with 708 survivors. This was a 23% increase in calls and 17% increase in provision of face to face support compared to 2013/14. With a 25.5% increase in calls and a 7.5% increase in provision of face to face work in 2012/13, we have experienced a 48.5% increase in calls and 24.5% increase in face to face work over the past two years. (*Rape Crisis Scotland National Database statistics*).

This increase in demand for support and advocacy continues to have a marked impact on space to deliver our services. In 2013/14 we carried out some renovation work that gave us extra support space but already we have outgrown the extra rooms provided. We have had to rely heavily upon our National Office, also based in Glasgow, to support us with training and meeting space as the demand for support space must take priority.

Our work continues to develop with a dynamic new social media presence for our main service and for our work with young people. Our pilot year in partnership with Rape Crisis Scotland and Police Scotland has been successful and we are able to carry that forward into 2015/16. Similarly, the demand for our work with women from BME communities is increasing significantly and we are working hard to meet the needs of our service users with the very limited resources available to us.

Our work with young people is also developing rapidly and our support service has been able to attract funds that will allow us to expand the service in 2015/16. We are also aware of the needs of young people studying in and around Glasgow and the increasingly publicised concerns about sexual violence on campus and we are seeking to expand the Rosey Project to ensure that we can meet the demands of students who are survivors of sexual violence and abuse.

We continue our annual commitment to the 16 Days of Action for the Elimination of Violence Against Women and our Reclaim the Night march. With a small grant of £2,000 each year and significant support and goodwill from the STUC we host this event where hundreds of women and men come together to make themselves heard on the issue of violence against women.

Over the years, the Rape Crisis Centre has depended upon the commitment of volunteers to ensure that the service is delivered and the helpline staffed. We are in a fortunate position that we have a very committed group of women who, in this past year have contributed 1,490 volunteer hours to rape crisis work and put over £20,000 worth of time into our community.

The Board of Directors of the Rape Crisis Centre wish to note their thanks to all staff and volunteers over the year for their commitment to the work of the centre, for extra work done during times of staff shortages and for delivering a consistently high quality service to survivors of sexual violence.

Rape Crisis Centre

Report of the Directors For the Year Ended 31 March 2015 (continued)

Report on Activities and Achievements (continued)

Future planning

Figures from the Scottish National Rape Crisis Database show that in the year to 31st March 2015, the Rape Crisis Centre had a 23.5% increase in calls to the helpline and a 17% increase in the number of survivors using the service. Our main aim in the next year is to resource the increasing demands upon our service and offer service users more flexible ways to access our service. We will develop a plan whereby we will consult with service users and staff on how we can make this service more accessible and take these findings to the Board of Directors for discussion and, if agreed, implementation.

In order to meet these ever increasing demands, we have been working with our patrons on a fundraising strategy for 2015/16 and it is our plan to look at sustainable fundraising for future service delivery.

In 2016, the Rape Crisis Centre in Glasgow will mark its 40th Anniversary. We plan to mark this occasion with a conference in Glasgow City Centre, looking forward to new and better ways to challenge attitudes that condone and collude with sexual violence and abuse, and to continue in our work supporting survivors of sexual violence and abuse.

Financial Review

This year the charity has run at a small deficit of £(4,390), (2014 deficit of £4,239). Overall reserves were decreased to £117,292 at 31 March 2015. The deficit on unrestricted funds has arisen albeit careful cost control was exercised and there was restricted fund support which cannot be guaranteed in future years. See reserves policy below.

Reserves Policy

The Board have reviewed the requirements of the Rape Crisis Centre for reserves and have resolved to hold general funds to the equivalent of three months outgoings for working capital and contingencies, in addition to any restricted and/or designated funds. This has not quite been achieved for the year 31st March 2015, however the Directors will continue to strive to ensure that funds are accumulated to the best of their abilities given the comment as stated above re difficulties and uncertainties in funding.

Risk management

The board of directors have developed a stringent Operational Code of Practice and finance policy for staff and volunteers, plus a similar Directors Code of Practice which will minimise risks to the organisation.

The Rape Crisis Centre Directors have decided to regularly review and assess any major risks the organisation may face in every area of its work. Directors believe that this exercise is key to effective governance and will enable them to make informed decisions about all aspects of the Centre's operational and financial management. Directors will also be enabled to make the most of opportunities when they develop and do so with the confidence that any risk involved will be recognised and managed effectively. To this end we have developed a Risk Register for the organisation.

Rape Crisis Centre

Report of the Directors For the Year Ended 31 March 2015 (continued)

Funds

The Unrestricted General Fund represents monies available to be expended at the discretion of the directors in the undertaking of the day to day activities to meet the charitable company's objects.

Designated Funds are monies set aside by the directors for expenditure on a specific purpose or project.

Restricted Funds are monies for specific projects.

For details of these funds see notes 6 and 11 to the accounts.

Statement of Directors' Responsibilities

The Directors are responsible for preparing the Report of the Directors and the financial statements in accordance with 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 which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure of the charitable company for that period. In preparing these financial statements, the Directors are required to:

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

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

Statement as to Disclosure of Information to Auditors

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

Auditors

The auditors, Hardie Caldwell LLP, Chartered Accountants, have indicated their willingness to continue in office.

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

Approved by the Board on 27 August 2015 and signed on their behalf



E Ritch
Trustee

Rape Crisis Centre

Report of the Independent Auditors To the Trustees and Members of Rape Crisis Centre

We have audited the financial statements of Rape Crisis Centre for the year ended 31 March 2015, which comprise the Statement of Financial Activities (including the Income and Expenditure Account), the Balance Sheet and the related notes numbered 1 to 15.

The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

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

Respective responsibilities of directors and auditor

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

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

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

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Directors; and the overall presentation of the financial statements.

In addition, we read all the financial and non-financial information in the Report of the Directors' to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based in, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Rape Crisis Centre

Report of the Independent Auditors To the Trustees and Members of Rape Crisis Centre

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2015 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006.


Opinion on other matter prescribed by the Companies Act 2006

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

Matters on which we are required to report by exception

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

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



Marion Hopper
Senior Statutory Auditor
For and on behalf of
Hardie Caldwell LLP
Statutory Auditor
Glasgow

Date: 27 August 2015

Hardie Caldwell LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

Rape Crisis Centre

Income and Expenditure Account For the Year Ended 31 March 2015

	Note	Unrestricted Funds	Restricted Funds	Total 2015	Total 2014
		£	£	£	£
Incoming resources					
Incoming resources from generated funds:					
Voluntary income		25,498	-	25,498	13,481
Incoming resources from charitable activities		88,630	401,887	490,517	381,895
Total incoming resources		<u>114,128</u>	<u>401,887</u>	<u>516,015</u>	<u>395,376</u>
Resources expended					
Charitable activities	3	115,346	401,559	516,905	416,215
Governance costs	3	3,500	-	3,500	3,400
Total resources expended		<u>118,846</u>	<u>401,559</u>	<u>520,405</u>	<u>419,615</u>
(Deficit)/Surplus prior to transfers		(4,718)	328	(4,390)	(24,239)
Transfers between funds	6	(2,986)	2,986	-	-
Transfer from Expendable Endowment Fund	6	5,224	-	5,224	5,267
(Deficit)/Surplus for the year		<u>(2,480)</u>	<u>3,314</u>	<u>834</u>	<u>(18,972)</u>

All activities are classed as continuing.

The Statement of Financial Activities on page 9 shows all gains/losses in the current and preceding year.

The notes form part of these accounts.

Rape Crisis Centre

Statement of Financial Activities For the Year Ended 31 March 2015

	Note	Un- restricted Funds	Restricted Funds	Expendable endowment	Total Funds 2015	Total Funds 2014
Incoming resources						
Incoming resources from generated funds:		£	£	£	£	£
Voluntary income		25,498	-	-	25,498	13,481
Incoming resources from charitable activities	6, 13					
Funding and fees		90,630	-	-	90,630	87,222
Income released/(deferred)		(2,000)	-	-	(2,000)	(9,380)
Projects		-	391,790	-	391,790	328,943
Income released/(deferred)		-	10,097	-	10,097	(4,890)
Total incoming resources		<u>114,128</u>	<u>401,887</u>	<u>-</u>	<u>516,015</u>	<u>415,376</u>
Resources expended						
Charitable activities						
Core activity		115,346	-	-	115,346	112,731
Projects		-	401,559	-	401,559	303,484
Governance costs		<u>3,500</u>	<u>-</u>	<u>-</u>	<u>3,500</u>	<u>3,400</u>
Total resources expended	3	<u>118,846</u>	<u>401,559</u>	<u>-</u>	<u>520,405</u>	<u>419,615</u>
Net (outgoing) / incoming resources before transfers		(4,718)	328	-	(4,390)	(4,239)
Transfers						
Transfers between funds	6	<u>2,238</u>	<u>2,986</u>	<u>(5,224)</u>	<u>-</u>	<u>-</u>
Net (outgoing) / incoming resources		<u>(2,480)</u>	<u>3,314</u>	<u>(5,224)</u>	<u>(4,390)</u>	<u>(4,239)</u>
Balances as at 1 April 2014		99,986	286	21,410	121,682	125,921
Balances as at 31 March 2015		<u>97,506</u>	<u>3,600</u>	<u>16,186</u>	<u>117,292</u>	<u>121,682</u>

The notes form part of these accounts.

Rape Crisis Centre

Balance Sheet As at 31 March 2015

	Note	£	2015 £	2014 £
Fixed assets				
Tangible assets	7		21,420	<u>27,248</u>
Current assets				
Debtors	8	16,414		59,217
Cash at bank and in hand		<u>101,621</u>		<u>64,569</u>
		118,035		123,786
Creditors: amounts falling due within one year	9	<u>(22,163)</u>		<u>(29,352)</u>
Net current assets			<u>95,872</u>	<u>94,434</u>
Total assets less current liabilities			<u>117,292</u>	<u>121,682</u>
Net assets			<u>117,292</u>	<u>121,682</u>
Represented by:				
Unrestricted funds - general	6,11		97,506	99,986
- designated			-	-
Restricted funds	6,11		3,600	286
Capital Endowment	6,11		<u>16,186</u>	<u>21,410</u>
			<u>117,292</u>	<u>121,682</u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Approved by the Board on 27 August 2015 and signed on their behalf



E Ritch
Trustee

M Hendry
Trustee



Registered number: SC127793

The notes form part of these accounts.

Rape Crisis Centre

Notes to the Accounts For the Year Ended 31 March 2015

1) Status of the company

The company is a registered Scottish charity and enjoys the benefits of exemption from corporation tax commensurate with that status.

The company is limited by guarantee and has no share capital. The maximum liability of each member is restricted to £1.

2) Accounting policies

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008). The financial statements are also set out to comply with the Statement of Recommended Practice - Accounting and Reporting by Charities (SORP 2005) and the Companies Act 2006. Accordingly the Income and Expenditure Account is an adaption of the formats laid down in the Companies Act to recognise the special nature of the charitable company's activities and in order to give information in a manner beneficial to the members as provided for in the Companies Act.

The financial statements have also been prepared in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

The principal accounting policies adopted in the preparation of the financial statements are as follows:

Going Concern

The Directors adopt a range of methods in order to assess and test the principle of going concern. The charity prepares annual budgets and monitors these against monthly management accounts. In consultation with the Centre Manager, the Board regularly reviews income and expenditure trends, both in the short term and medium to long term. This information is used along with the Strategic Workplan to inform decisions about future resourcing requirements. Funding streams are identified and a programme of grant applications developed. In addition, the charity has a number of contracts for its services. The Rape Crisis Centre operates a Reserves Policy (see page 4) which it strives to achieve albeit it was not successfully achieved in the financial year to 31 March 2015, as explained in the Report of the Directors. On the basis on these procedures, the directors believe the going concern principle is appropriate to these financial statements.

Income

All income is accounted for on a receivable basis.

Donations, grants, and other income received and specified by the donor to be for expenditure to be incurred after the year end are carried forward in deferred income.

Donated assets/goods are incorporated as a donation based on the market value of the goods provided.

Rape Crisis Centre

Notes to the Accounts (cont'd) For the Year Ended 31 March 2015

2) Accounting policies (cont'd)

Resources expended

Resources expended are accounted for on an accruals basis and are recognised when there is a legal or constructive obligation to pay for expenditure. Expenditure is inclusive of any VAT which can not be recovered.

Resources expended on charitable activities relate to the cost of delivering the services of the charity and includes necessary support costs. Governance costs are costs attributable to the compliance with statutory requirements. Expenditure is directly attributable to specific activities and has been included in those cost categories.

Grant income

Grants are received from government departments, local authorities and charitable trusts.

Revenue based grants are credited to the Income and Expenditure Account as income for the year in which they are receivable.

Grants in respect of capital expenditure are recognised as an expendable endowment fund in year of receipt and reported through the Statement of Financial Activities.

Fund accounting

Unrestricted general funds: these are funds which can be used in accordance with the charitable objects at the discretion of the directors.

Unrestricted designated funds: these are funds set aside by the directors for future purposes, or projects as identified by the directors.

Restricted funds: these funds relate to income which is made available under specific direction by the donor or when funds are raised for a particular restricted purpose.

Expendable Endowment funds: these are funds given to the charity subject to the restriction they be utilised for capital purposes. These funds are released to income in line with the depreciation charge on the assets acquired with such funds.

Tangible fixed assets

All capital expenditure on fixed assets is capitalised.

Depreciation of fixed assets is calculated to write off their cost or valuation less any residual value over their useful lives as follows:

Leasehold Improvements	-	over 7 years straight line
Computer Equipment	-	25% reducing balance
Fixtures and Fittings	-	15% on cost
Motor Vehicles	-	25% reducing balance

Pension costs

The company contributes to a multi employer pension plan with the Strathclyde Pension Fund. This is treated as a defined contribution pension scheme. See note 15 to the financial statements.

Contributions are charged to the Statement of Financial Activities as they become payable.

Leasing

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

Rape Crisis Centre

Notes to the Accounts (cont'd)
For the Year Ended 31 March 2015

3) Analysis of total resources expended

	Staff costs £	Other costs including support costs £	Depre- ciation £	2015 Total £	2014 Total £
Charitable activities:					
Core activity	56,709	51,632	7,005	115,346	112,731
Women & Children First	37,323	20	-	37,343	36,263
Rosey Project (incorporating Big Lottery)	38,883	2,650	-	41,533	17,019
Rape Crisis Specific Fund	44,566	1,156	-	45,722	45,162
Violence Against Women Fund	69,362	3,425	-	72,787	73,069
Advocacy Project	53,425	16,752	-	70,177	30,972
East Dunbartonshire Council	19,966	1,111	-	21,077	16,521
West Dunbartonshire Council	8,098	95	-	8,193	7,982
BBC Children in Need	28,578	6,203	-	34,781	28,807
Robertson Trust	11,000	-	-	11,000	-
Big Lottery Big Ideas	5,000	-	-	5,000	-
Comic Relief	32,827	7,472	-	40,299	39,247
Awards for All	4,890	-	-	4,890	4,890
Community Safety Glasgow	2,952	5,805	-	8,757	-
Ruby Project	-	-	-	-	3,552
	<u>413,579</u>	<u>96,321</u>	<u>7,005</u>	<u>516,905</u>	<u>416,215</u>
Governance costs	-	3,500	-	3,500	3,400
Total	<u>413,579</u>	<u>99,821</u>	<u>7,005</u>	<u>520,405</u>	<u>419,615</u>

Governance costs include:

	2015 £	2014 £
Audit fee	3,500	3,400
	<u>3,500</u>	<u>3,400</u>

4) (Deficit)/Surplus for the year

	General Fund £	Restricted Fund £	2014 Total Funds £	2013 Total Funds £
This is stated after charging:				
Depreciation	7,005	-	7,005	7,178
Audit fees	3,500	-	3,500	3,400

5) Trustees' Remuneration, Benefits and Expenses

There were no trustees' remuneration or other benefits payable for the year ended 31 March 2015 or for the year ended 31 March 2014.

There were no trustees' expenses paid for the year ended 31 March 2015 or for the year ended 31 March 2014.

Rape Crisis Centre

Notes to the Accounts (cont'd) For the Year Ended 31 March 2015

6) Statement of funds

	Note	Balance at 1 April 2014 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2015 £
Unrestricted Funds						
General		99,986	114,128	(118,846)	2,238	97,506
Designated		-	-	-	-	-
		<u>99,986</u>	<u>114,128</u>	<u>(118,846)</u>	<u>2,238</u>	<u>97,506</u>
Restricted funds						
Woman & Children First		-	32,000	(37,343)	5,343	-
Rosey Project		-	45,133	(41,533)	-	3,600
(incorporating £24,533 from Big Lottery, fully expended)		-	50,000	(45,722)	(4,278)	-
Rape Crisis Specific Fund		-	72,783	(72,787)	4	-
Violence Against Women Fund		-	70,177	(70,177)	-	-
Advocacy Project		-	21,074	(21,077)	3	-
East Dunbartonshire Council		-	8,000	(8,193)	193	-
West Dunbartonshire Council		286	34,495	(34,781)	-	-
BBC Children in Need		-	11,000	(11,000)	-	-
Robertson Trust		-	5,000	(5,000)	-	-
Big Lottery Ideas		-	38,578	(40,299)	1,721	-
Comic Relief		-	4,890	(4,890)	-	-
Awards for All		-	8,757	(8,757)	-	-
Community Safety Glasgow		286	401,887	(401,559)	2,986	3,600
	11, 12	<u>286</u>	<u>401,887</u>	<u>(401,559)</u>	<u>2,986</u>	<u>3,600</u>
Expendable Endowment						
Leasehold Improvements		21,410	-	-	(5,224)	16,186
	11, 12	<u>21,410</u>	<u>-</u>	<u>-</u>	<u>(5,224)</u>	<u>16,186</u>
Total funds		<u>121,682</u>	<u>516,015</u>	<u>(520,405)</u>	<u>-</u>	<u>117,292</u>

The transfer of £7,264 to restricted funds from general funds is to cover the deficits incurred on those funds. The transfers from the restricted funds to the general fund, £4,278, are contributions to the core running costs of the charity. Resultant net transfer to restricted funds from unrestricted funds is £2,986.

The transfer of £5,224 from the Expendable Endowment Fund to Unrestricted General funds is in respect of depreciation of assets acquired using these monies, in line with the charity's accounting policy.

Rape Crisis Centre

Notes to the Accounts (cont'd) For the Year Ended 31 March 2015

6) Statement of funds (cont'd)

Restricted Funds: (see note 6)

Women & Children First: This funding is received to cover the salary costs of a Rape Crisis support worker being based in the Paisley office of the Women & Children First organisation. Any surplus at the end of the year can be used to cover core costs such as the use of brochures and materials.

Rosey Project: This project was set up to focus on the prevention of sexual violence by holding conferences and visiting schools.

Rape Crisis Specific Fund: Funding is received from the Scottish Government to cover the costs of the Deputy Manager's salary and a contribution towards core costs.

Violence Against Women: Funding is received from the Scottish Government to cover the salary costs of support workers in the violence against women project, service user expenses and a contribution towards overheads.

Advocacy Project: Funding has been provided in order to provide an advocacy worker.

East Dunbartonshire Council: Funding is provided from this local authority to cover outreach services in that area. The funding also covers service users from this area that may use the helpline or attend group sessions in the Glasgow office therefore any release to the general reserve at the year end contributes towards the cost of the services provided within the Glasgow office.

West Dunbartonshire Council: The funding received from this local authority covers the cost of outreach work in that area as well as contributing to the core costs of the charity.

BBC Children in Need: The BBC Children in Need monies were received in order to start a Young Woman's Support Service. Costs would include a contribution towards support workers' salaries, travel costs and a contribution towards overheads.

Robertson Trust: Funding to run group-work programmes for survivors of sexual violence.

Big Lottery Big Ideas: Funding to develop services for survivors of intimate partner sexual violence and look at the feasibility of a longer term discrete project.

Comic Relief: Funding has been received from Comic Relief to cover the support of Asylum Seekers. Costs such as the use of interpreters and a contribution towards support worker salaries are covered by these monies.

Awards for All: The grant is to fund group work with BME women survivors.

Community Safety Glasgow: Funding was provided to co-ordinate an update of the 'Women Where to Go' booklet including printing and translation.

Rape Crisis Centre

Notes to the Accounts (cont'd) For the Year Ended 31 March 2015

7) Tangible assets

	Leasehold Improvements £	Computer Equipment £	Fixtures & Fittings £	Motor Vehicles £	Total £
Cost					
At 1 April 2014	67,235	17,037	18,848	3,000	106,120
Additions	-	1,889	-	-	1,889
Disposals	-	-	-	(3,000)	(3,000)
At 31 March 2015	<u>67,235</u>	<u>18,926</u>	<u>18,848</u>	<u>-</u>	<u>105,009</u>
Accumulated depreciation					
At 1 April 2014	45,781	12,137	18,666	2,288	78,872
Charge for year	5,269	1,697	39	-	7,005
Disposals	-	-	-	(2,288)	(2,288)
At 31 March 2015	<u>51,050</u>	<u>13,834</u>	<u>18,705</u>	<u>-</u>	<u>83,589</u>
Net book value					
At 31 March 2015	<u>16,185</u>	<u>5,092</u>	<u>143</u>	<u>-</u>	<u>21,420</u>
At 31 March 2014	<u>21,454</u>	<u>4,900</u>	<u>182</u>	<u>712</u>	<u>27,248</u>

8) Debtors

	2015 £	2014 £
Trade debtors	13,578	17,332
Other debtors	2,836	41,885
	<u>16,414</u>	<u>59,217</u>

9) Creditors: amounts falling due within one year

	2015 £	2014 £
Deferred income	7,000	15,097
Accrued expenses	15,163	14,255
	<u>22,163</u>	<u>29,352</u>

Deferred income relates to monies received during the year in respect of projects, required to be undertaken after 31 March, and is analysed as follows: -

	1 April 2014 £	Release of 2014 deferrals £	Deferral of 2015 income received £	31 March 2015 £
Awards for All	4,890	(4,890)	-	-
Community Safety	10,207	(10,207)	-	-
Big Lottery	-	-	5,000	5,000
Rape Crisis Scotland	-	-	2,000	2,000
	<u>15,097</u>	<u>(15,097)</u>	<u>7,000</u>	<u>7,000</u>

Rape Crisis Centre

Notes to the Accounts (cont'd) For the Year Ended 31 March 2015

10) Staff costs

	2015 £	2014 £
Salary costs	364,924	290,862
National insurance costs	29,872	25,272
Pension costs (see note 15)	18,783	16,887
	<u>413,579</u>	<u>333,021</u>
 Average staff in year	 <u>17</u>	 <u>12</u>

No director was in receipt of remuneration for services as a director of the charitable company (2014 – None).

Note 5 gives detail as to any reimbursement of expenses made to the directors.

No employee was in receipt of remuneration exceeding £60,000 in the year ended 31 March 2015 (2014: None).

11) Funds

	General & Designated Funds £	Restricted Funds £	Capital Endowment £	Total Funds £
As at 1 April 2014	99,986	286	21,410	121,682
Net movement in year	<u>(2,480)</u>	<u>3,314</u>	<u>(5,224)</u>	<u>(4,390)</u>
As at 31 March 2015	<u>97,506</u>	<u>3,600</u>	<u>16,186</u>	<u>117,292</u>

Expendable Endowment: Represents funding received to assist in financing costs of improvements to the charity's premises. The Charles Hayward Foundation contributed during 2010 and 2014 to fund the refurbishment of the charity's premises. The fund is released each year in line with the depreciation charge of the fixed assets purchased with these funds.

For detail as to the designated funds, where relevant, see note 6.

12) Analysis of net assets between funds

	Tangible fixed assets £	Other Assets/ (Liabilities) £	2015 Total £	2014 Total £
Restricted funds				
BBC Children in Need	-	-	-	286
Rosey Project	-	3,600	3,600	-
Expendable Endowment	16,186	-	16,186	21,410
Unrestricted funds:				
General and designated	<u>5,234</u>	<u>92,272</u>	<u>97,506</u>	<u>99,986</u>
	<u>21,420</u>	<u>95,872</u>	<u>117,292</u>	<u>121,682</u>

Rape Crisis Centre

Notes to the Accounts (cont'd) For the Year Ended 31 March 2015

13)	Income recognised	2015	2014
		£	£
	Grants recognised during the year were:		
	Women & Children First	32,000	32,000
	Rosey Project - Big Lottery	24,533	-
	- Glasgow Life	17,000	-
	Rape Crisis Specific Fund	50,000	50,000
	Violence Against Women Fund	72,783	72,783
	Advocacy Project	70,177	30,972
	East Dunbartonshire Council	21,074	16,445
	West Dunbartonshire Council	8,000	8,000
	BBC Children in Need	34,495	33,385
	Robertson Trust	11,000	-
	Big Lottery Big Ideas	5,000	-
	Comic Relief	38,578	38,578
	Awards for All	4,890	4,890
	Community Safety Glasgow	8,757	-
	Glasgow City Council	69,791	80,450
	Scottish Government	7,700	-
	Other Local Authority Income	3,600	3,600
	Voluntary Action Fund	-	827
	Charles Hayward Foundation	-	20,000
		<u>479,378</u>	<u>391,930</u>
	Other income recognised:		
	Voluntary income	25,498	13,481
	Miscellaneous project income	11,139	9,965
		<u>516,015</u>	<u>415,376</u>
	Unrestricted	114,128	91,323
	Restricted	401,887	324,053
		<u>516,015</u>	<u>415,376</u>

14) Operating lease commitments

At 31 March 2015 the charity had annual commitments under non-cancellable operating leases as set out below:

	2015 Office equipment £	2014 Office equipment £	2015 Land and buildings £	2014 Land and buildings £
Expiring:				
Within one year	287	-	-	-
Between two and five years	1,926	-	10,988	10,988
	<u>2,213</u>	<u>-</u>	<u>10,988</u>	<u>10,988</u>

Rape Crisis Centre

Notes to the Accounts (cont'd) For the Year Ended 31 March 2015

15) Pension costs

Rape Crisis Centre participates in the Strathclyde Pension Scheme. The Strathclyde Pension Scheme is a multi-employer defined benefit scheme. The scheme is funded and is contracted out of the state scheme.

The Strathclyde Pension Scheme is a defined benefit scheme. However, as one of many employers participating in the scheme, the charity is unable to identify its share of the underlying assets and liabilities and, as explained in the accounting policy, the charity accounts for its contributions as if it were a defined contribution scheme.

The pension scheme commissions an actuarial valuation of the scheme every 3 years. The main purpose of the valuation is to determine the financial position of the scheme in order to determine the level of future contributions required so that the scheme can meet its pension obligations as they fall due.

The actuarial valuation assesses whether the scheme's assets at the valuation date are likely to be sufficient to pay the pension benefits accrued by members as at the valuation date. Asset values are calculated by reference to market levels. Accrued pension benefits are valued by discounting expected future benefits using a discounted rate calculated by reference to the expected future investment returns.

The Trustees implement any recommendations in the level of contributions required to meet expected future pension commitments. The last actuarial valuation of the scheme was undertaken as at 31 March 2014.

The triennial valuation of the Strathclyde Pension Scheme as at 31 March 2014 adopted the Project Unit Method, thus in assessing the future service cost, contributions are calculated which meet the cost of benefits accruing in the year after the valuation date. The main financial assumptions were:

	31 March 2014	31 March 2011
Discount rate	3.5%	4.3%
Pay increases	4.5%	5.1%
Price inflation / pension increase	2.7%	2.8%

	31 March 2014	31 March 2011
The valuation results of the scheme in its entirety were:		
	£000's	£000's
Assets	438,000	11,322,000
Past Service Liabilities	559,000	11,642,000
Deficit	<u>(121,000)</u>	<u>(320,000)</u>

Funding level	78.0%	97.3%
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During the accounting period Rape Crisis Centre paid contributions of 19.3%. Members contributions ranged from 6.4 – 6.6%.

As at the balance sheet date there were three active members of the scheme employed by Rape Crisis Centre. Rape Crisis Centre continues to offer membership of the scheme to its employees.

