

MORAY RAPE CRISIS
REPORT AND FINANCIAL STATEMENTS
FOR THE PERIOD 20 OCTOBER 2020 TO 31 MARCH 2022

Charity Registration Number: SC050532

WHITELAW WELLS
Chartered Accountants
9 Ainslie Place
Edinburgh EH3 6AT

MORAY RAPE CRISIS

FINANCIAL STATEMENTS

for the period 20 October 2020 to 31 March 2022

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MORAY RAPE CRISIS

TRUSTEES' REPORT

for the period 20 October 2020 to 31 March 2022

The Trustees have pleasure in submitting their annual report for the period 20 October 2020 to 31 March 2022.

The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Trust Deed, 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

Introduction

The newest of 17 Rape Crisis services across Scotland, Moray Rape Crisis (MRC) provides specialist, trauma-informed therapeutic support, advocacy, groupwork and information for anyone in Moray, aged 11 and over, who has experienced any form of sexual violence at any time in their lives (both recently and in the past). MRC also works towards preventing sexual violence through the provision of awareness-raising workshops with young people in secondary schools and through working strategically with multi-agency partners.

Charitable objectives

MRC's charitable objectives are:

- To provide a practical support and advocacy service for survivors of rape and other forms of sexual violence;
- To work towards the prevention and, ultimately, the elimination of sexual violence.

History and background

MRC was established in 2018 by Rape Crisis Scotland, which managed and governed MRC until 30 September 2021. During this period, the service was delivered by a small staff team of 1 FTE staff member in 2018, increasing to 4 FTE staff by September 2021.

A shadow board of trustees was recruited by Rape Crisis Scotland in Autumn 2019 to help lead MRC towards self-governance, and on 20 October 2020, the organisation successfully registered as a Scottish Charitable Incorporated Organisation. In March 2021 a manager was employed to support the organisation to transition to self-governance, including set up of the organisation's first bank account in September 2021.

MRC became fully independent and self-governing on 1 October 2021. Additional funding was secured from the Scottish Government and UK Tampon Tax in the period to 31 March 2022 to support the delivery and growth of the service to more effectively meet the level of need in Moray. Through this an additional 6 FTE staff were recruited, increasing the overall staff team to 10 FTE.

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TRUSTEES' REPORT

for the period 20 October 2020 to 31 March 2022

History and background (cont)

At its first Annual General Meeting on 13 January 2022, the Board of Trustees appointed Whitelaw Wells to undertake an independent examination of MRC's accounts. As per MRC's Constitution, the charity's first set of accounts cover an eighteen period from 20 October 2020 to 31 March 2022. As noted, MRC was structurally a part of Rape Crisis Scotland from 20 October 2020 to 30 September 2021. Thereby, although the accounts cover the period from 20 October 2020 activities only commenced on the 1 October 2021 to 31 March 2022, that date from which MRC has been responsible for its own financial governance and management.

Service outcomes and aims

1. Adults and young people in Moray who have experienced sexual violence feel safer and have greater control of their lives and choices;
2. Adults and young people in Moray who have experienced sexual violence are more informed about the impacts of sexual violence and trauma, and more able to self-manage these impacts;
3. Adults and young people in Moray who have experienced sexual violence have improved well-being and resilience;
4. Young people in Moray have greater understanding of consent, sexual violation and how to prevent sexual violence.

Our service outcomes provide public benefit and contribute significantly to local outcomes for Moray, including local delivery outcomes for the implementation of *Equally Safe: Scotland's strategy for preventing and eradicating violence against women and girls*¹, and nationally to the following National Outcomes²:

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

¹ Scottish Government (2018), *Equally Safe: Scotland's strategy for preventing and eradicating violence against women and girls* <https://www.gov.scot/publications/equally-safe-scotlands-strategy-prevent-eradicate-violence-against-women-girls/documents/>

² Scottish Government, *National Performance Framework* <https://nationalperformance.gov.scot/national-outcomes>

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for the period 20 October 2020 to 31 March 2022

Monitoring and evaluation

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

Activities overview

MRC delivers three key services: **Support; Prevention; and Information and Training.**

Support services

'I can't thank you enough. You have empowered me. Helped me work through my trigger responses, and identify my truth.... I am the strong woman I am today because of you.'

Survivor who has accessed support at MRC

Over the past eighteen months MRC's trauma-informed support services have:

- Supported 179 services users;
- Received 120 new referrals;
- Provided 2,998 support appointments (in-person, by phone or by video) and contacts (by phone, email and text).

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

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

The types of support provided by MRC include:

Short-term blocks of individual and/or group support (up to 6 sessions): which focus on ways of safely coping with and self-managing the impacts of trauma and sexual violence.

Long term individual therapeutic support (up to 20 sessions): provides a safe space in which survivors can begin to emotionally process the trauma they have experienced and build confidence, well-being and resilience.

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TRUSTEES' REPORT

for the period 20 October 2020 to 31 March 2022

Support services (cont)

Advocacy support: for survivors who have reported to the police, or are considering doing so, or who are engaged in the justice process, including support to report and in-court support.

Group work: facilitated 6-week group work programmes, which aim to build confidence, connection and community.

Support for young people aged 11 to 18 (the 'Rise Up' project): tailored therapeutic and/or advocacy support for young survivors (up to 30 sessions).

Support for survivors with learning needs and disabilities (the 'Side-By-Side' project): tailored therapeutic support for survivors with learning needs and disabilities (up to 30 sessions).

Support for Polish speaking survivors (the 'Stop Przemocy Seksualnej' project): dedicated first language support for Polish speaking survivors in Moray.

Additional note: Covid-19

As for many organisations and services, the Covid-19 health crisis was an ongoing challenge in this period. Designated an essential service, MRC continued to operate throughout lockdown restrictions, providing support remotely by phone and video, and also in-person for survivors from marginalised communities and those at higher risk. In-person support gradually resumed across the service from summer 2021, in accordance with risk assessment and mitigation plans. Learning from this time also highlighted that remote forms of support (by phone or video) increased accessibility to the service for some survivors. MRC has subsequently integrated these options into our service model, alongside in-person support options.

Prevention

MRC is part of a Rape Crisis Scotland-led national sexual violence prevention programme which works directly with young people to increase awareness about sexual violence, consent and healthy relationships. This project focuses primarily on the delivery of a national pack of workshops to young people in secondary schools but can also include youth settings up to age of 25. 7 different topics (adapted to 4 different age or stage groups) are delivered, including: Gender; Consent; What is Sexual Violence?; Sexualisation and Pornography; Impacts and support; Online Sexual Violence; and How we Can Prevent Sexual Violence.

This programme launched in Moray in November 2020, though initial delivery was delayed due to the impacts of ongoing restrictions associated with COVID-19. Delivery resumed in April 2021, and in the subsequent period up to 31 March 2022:

- 144 workshops were delivered to 2,039 young people in schools across Moray;
- 7 out of 8 local authority secondary schools engaged in programme;
- Workshops were also delivered to young people at Moray SEBN Pinefield Campus, and a number of year groups at Gordonstoun School.

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for the period 20 October 2020 to 31 March 2022

Information and training

MRC provides a range of information and awareness-raising resources about sexual violence and its impacts for survivors, their supporters and agencies.

In this period, we secured funding and recruited for a new Communications and Engagement Worker post, to help deliver our information and communications plan. We also launched a new blog, and commenced a review of our service literature and website to increase inclusivity and accessibility, including the development of new information resources for young people.

During this time we also provided 3 online first responder training sessions to staff at University of Highlands and Islands, as a part of Rape Crisis Scotland's Equally Safe in College and University programme.

Managing demand

Demand is increasing across all of MRC's services. Referrals in 2021-22 alone increased by 200% on the previous year. Over the past 18 months, to help more effectively meet the level of need for the service in Moray, the organisation has:

- Successfully secured additional funding from the Scottish Government and UK Tampon Tax Fund to increase the capacity of our frontline services;
- Worked with Moray College to offer counselling placements to diploma level students;
- Conducted a review of our service delivery model and processes to ensure effectiveness and efficiency;
- Working strategically to build MRC's infrastructure to effectively support current and future growth of the organisation.

However, unfortunately despite the above measures, given increasing demand throughout this period, 50 survivors were waiting for individual support at 31 March 2022. At this date, the average wait period for support was 32 weeks, though 62% of survivors had been waiting between six months to a year at this time for support.

Volunteers

MRC relies on the enthusiasm and energy of our volunteers to help 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 for volunteers.

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for the period 20 October 2020 to 31 March 2022

RELATED PARTIES

In this period, MRC has worked collaboratively with a range of local and national stakeholders to improve services for survivors of sexual violence, including:

- Moray Violence Against Women Partnership;
- Moray Women's Aid;
- Police Scotland;
- NHS Grampian;
- Rape Crisis Scotland;
- Moray Food Plus;
- Moray Childcare Services;
- University Highlands and Islands (Moray College).

MRC receives referrals from a broad range of services across Moray, including: the Police; Moray Women's Aid; social work teams; GPs; mental health services; substance misuse services; housing; adult and child protection teams; children's services; schools; and services for disabled people.

ACHIEVEMENTS AND PERFORMANCE

Key successes in the period include:

- Establishment of Moray Rape Crisis as a SCIO on 20 October 2020; subsequent successful transition to full self-governance at 1 October 2021; and first Annual General Meeting on 13 January 2022;
- Successful application to Scottish Government funding streams and UK Tampon Tax Fund to grow MRC's services and capacity;
- Expansion of MRC's therapeutic support services, and development of the following new services:
 - Advocacy support- to provide specialist support through the justice process
 - Prevention- to increase young people's awareness of consent, sexual violence and healthy relationships through the provision of workshops primarily in secondary schools
 - Support for young survivors aged 11 to 18- through the 'Rise Up' project
 - Support for survivors with learning disabilities and needs- through the Side- By-Side project
 - Support in Polish for Polish Speaking survivors, through the 'Stop Przemocy Seksualnej' project.
- Delivery of specialist high quality support, counselling, advocacy and information for 179 service users affected by sexual violence, including throughout lockdown restrictions associated with COVID-19;

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TRUSTEES' REPORT

for the period 20 October 2020 to 31 March 2022

ACHIEVEMENTS AND PERFORMANCE (cont)

- Successful development of MRC's Sexual Violence Prevention Project from November 2020, which in 2022-22 delivered 144 awareness-raising workshops to 2,039 young people across Moray;
- Increased strategic and community engagement, via increased representation at local strategic partnerships and forums; increased social media engagement, including the launch of MRC's new blog, and increased representation at local community-led events, festivals and galas.
- Working towards the Silver Level LGBT Charter Mark award, due for completion in Autumn 2022.

FINANCIAL REVIEW

The charity generated a surplus in the period of £88,674. The total income amounted to £248,264, of which £223,148 was related to restricted projects and £25,116 to unrestricted funds. At the balance sheet date the unrestricted reserves were £14,488, with £74,186 in restricted funds giving total funds of £88,674.

Investment policy

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

Reserves policy

Total unrestricted reserves, excluding designated reserves, held at 31st March 2022 amount to £14,488.

In line with best practice, MRC has a set target level of unrestricted reserves equivalent to three months' core running costs for the organisation, which equates to £40,000.

At the year end this policy was not met. MRC is a relatively new charity and the Board remains committed to improving the level of unrestricted funds held by MRC over the next year.

Principal funding sources

MRC's funding for the period was provided by:

- Scottish Government (Criminal Justice Fund; Delivering Equally Safe; Waiting List Reduction Fund);
- UK Tampon Tax Fund;
- Donation income.

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Risk management

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

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

Principle external risks relate to the continued funding of the charity, due to the end of UK Tampon Tax Funding at 31 March 2023 and Scottish Government Waiting List Reduction Fund at 30 September 2023.

Risk management plan for continued funding of the charity

The principle risk facing MRC is the continued delivery of its frontline services at their current level beyond 31 March 2023 and 30 September 2023 due to the end of key funding streams (respectively, UK Tampon Tax Fund and Scottish Government Waiting List Reduction Fund).

The risks to MRC 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 MRC reserves.

MRC 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 engagement to increase donations and community-based fundraising in aid of MRC;
- Investigating options for regular giving schemes;
- Applications to trusts for unrestricted/core funding.

MRC's fundraising work is overseen by MRC's Finance Committee, which reports to the MRC Board of Trustees.

PLANS FOR FUTURE PERIOD

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

- Implementing the MRC strategic plan for the period 2022-25;
- Running all aspects of MRC's services (support, prevention, information and training) services efficiently and effectively, in adherence with the National Rape Crisis Service Standards, and maintaining MRC's reputation as a provider of specialist, high quality trauma-informed support, prevention work, information and training, and project development;

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for the period 20 October 2020 to 31 March 2022

PLANS FOR FUTURE PERIOD (cont)

- Delivering on specific outcome and output requirements as set out in individual agreements with funders;
- Maintain good practice in outcome and output monitoring and the collection of quality data from service users
- Developing and implementing a funding and fundraising strategy focussed on sustainability taking into account the end of major funding streams in 2023.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

Moray Rape Crisis (MRC) is a Scottish Charitable Incorporated Organisation governed by its Constitution dated 20 October 2020 and is registered as a charity with HM Revenue & Customs and the Office of the Scottish Charity Regulator.

General structure

The structure of the organisation consists of the Charity Trustees who are also the organisation's only members and comprise the organisation's Board.

Board of Trustees

MRC is governed by a Board of Trustees. The Board of Trustees comprises a minimum of three trustees and a maximum of twelve trustees, and must include a Chair, Treasurer and Secretary.

Charity Trusteeship is open to women aged 18 or over, and who subscribe to the purposes and values of MRC. The board may at any time appoint any woman who meets the aforementioned criteria to be a charity trustee by way of a resolution passed by majority vote at a board meeting.

Election, retiral and re-election

At the conclusion of each Annual General Meeting one third of the charity trustees (to the nearest round number) retires from office. The charity trustees to retire are those who have been longest in office since they were last appointed or re-appointed. A charity trustee vacating office at the conclusion of an AGM will be deemed to have been re-elected at the board meeting which next follows unless they advise the board that they do not wish to be re-appointed; or a resolution for the re-appointment of that charity trustee was put to the board meeting and was not carried.

Induction and Training of New Directors

After appointment, an induction programme and information pack is offered to all new trustees, including training in governance.

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for the period 20 October 2020 to 31 March 2022

Organisational Structure

The Board of Trustees meet bi-monthly to oversee the operation of the charity and determine its strategic direction and policies. The Board have also set up Finance and HR Sub-Committees, which meet regularly to implement finance and HR objectives and priorities within MRC's Strategic Plan. Each sub-committee comprises a minimum of one Director and a senior management representative. The day-to-day management is the responsibility of the Management Team.

Remuneration Policy & Payments to Senior Management

The Trustees consider the Management Team (Manager and two Support and Development Leads) 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.

Personnel

<u>Employees</u>
Administrator (28 hours)
Administrator (28 hours)
Communications and Engagement Worker (21 hours)
Finance Worker (14 hours)
Manager (35 hours)
Polish-Speaking Therapeutic Support Worker (28 hours)
Sexual Violence Prevention Worker (21 hours)
Support and Advocacy Worker (28 hours)
Support and Development Lead (14 hours)
Support and Development Lead (21 hours)
Therapeutic Support Worker (14 hours)
Therapeutic Support Worker (24 hours)
Therapeutic Support Worker (28 hours)
Therapeutic Support Worker and Advocacy Worker (35 hours)
Therapeutic Support Worker (Learning Needs and Disabilities) (28 hours)
<u>Volunteers</u>
Volunteer Therapeutic Support Worker

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for the period 20 October 2020 to 31 March 2022

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity name	Moray Rape Crisis (known as "MRC")	
Charity number	SC 050532	
Registered Office and Operational Address	28 Institution Road Elgin, Morayshire, IV30 1QT	
Trustees	Kaiya Bailey	(Appointed 20 October 2020 and resigned 14 March 2022)
	April Charlesworth	(Appointed 28 March 2022 and resigned 22 May 2022)
	Jill Holland	(Appointed 20 May 2022)
	Lindsay Linning Secretary	(Appointed 20 October 2020)
	Nicola McDonald Treasurer	(Appointed 5 May 2021 and resigned 22 April 2022)
	Sandra Marshall Co Chair	(Appointed 20 October 2020)
	Jennifer Matheson Co-Chair	(Appointed 20 October 2020)
	Julie Muir	(Appointed 20 October 2020 and resigned 13 January 2022)
	Seonaid Steveson-McCabe	(Appointed 28 March 2022)
	Dara Welsh	(Appointed 20 October 2020 and resigned 28 March 2022)
Key Management Personnel	Caroline Burrell (Manager) Bethea Robertson (Support and Development Lead) Heather Stephen (Support and Development Lead)	
Independent Examiner	Kevin Cattanach Whitelaw Wells Chartered Accountants 9 Ainslie Place Edinburgh, EH3 6AT	
Bankers	Unity Trust Bank Nine Brindley Place Birmingham, B1 2HB	

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TRUSTEES' REPORT

for the period 20 October 2020 to 31 March 2022

STATEMENT OF TRUSTEE RESPONSIBILITIES

The Trustees are responsible for preparing a Trustees Annual Report and Financial Statements in accordance with the applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the Trustees' to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Trust at the end of the year and of the profit or loss for the year then ended. In preparing those financial statements, the Trustees are required to:

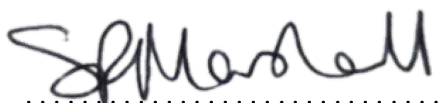
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Trust will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Trust and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the Trust's constitution. They are also responsible for safeguarding the assets of the Trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

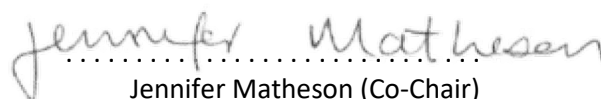
The Trustees are responsible for the maintenance and integrity of the Trust and financial information included on the Trust's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The Trustees confirm that the accounts comply with the above requirements.

Approved by the Trustees on 12 September 2022 and signed on their behalf:



Sandra Marshall (Co-Chair)



Jennifer Matheson (Co-Chair)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE

MORAY RAPE CRISIS

I report on the financial statements for the period 20 October 2020 to 31 March 2022, set out on pages 14 to 24.

Respective responsibilities of the Trustees and the Independent Examiner

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

Basis of independent examiner's report

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

Independent examiner's statement

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

- 1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with Section 44 (1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations (as amended); and
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations (as amended)have not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Kevin Cattanach CA
Whitelaw Wells
Chartered Accountants
9 Ainslie Place
Edinburgh
EH3 6AT
12 September 2022

MORAY RAPE CRISIS

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

for the period 20 October 2020 to 31 March 2022

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Income and endowments from:				
<i>Donations</i>				
Donations	2	15,116	-	15,116
<i>Charitable activities</i>				
Grants & SLAs	3	10,000	223,148	233,148
		-----	-----	-----
Total		25,116	223,148	248,264
		-----	-----	-----
Expenditure on:				
Raising funds		-	-	-
Charitable activities		10,628	148,962	159,590
		-----	-----	-----
Total	4	10,628	148,962	159,590
		-----	-----	-----
Net income		14,488	74,186	88,674
Gross transfers between funds	11	-	-	-
		-----	-----	-----
Net movement in funds		14,488	74,186	88,674
Reconciliation of funds:				
Total funds at 20 October 2020		-	-	-
		-----	-----	-----
Total funds at 31 March 2022	12	14,488	74,186	88,674
		=====	=====	=====

All income and expenditure derive from continuing operations.
There are no gains or losses other than those shown above.
The notes on pages 16 to 24 form part of these financial statements

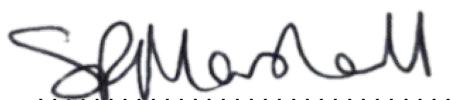
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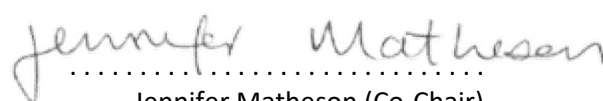
BALANCE SHEET

As at 31 March 2022

	Notes	£	2022
			£
Fixed assets			
Tangible fixed assets			-
Current assets			
Debtors	9	42,508	
Cash at bank		71,504	
		<u>114,012</u>	
Current liabilities			
Creditors falling due within one year	10	(25,338)	
		<u>88,674</u>	
Net current assets			88,674
			<u>88,674</u>
Net assets			88,674
			<u>88,674</u>
Funds			
Unrestricted funds	11		14,488
Restricted funds	11		74,186
			<u>88,674</u>
			<u><u>88,674</u></u>

These accounts were approved by the council on 12 September 2022 and are signed on their behalf by:


.....
Sandra Marshall (Co-Chair)


.....
Jennifer Matheson (Co-Chair)

The notes on pages 16 to 24 form part of these financial statements.

MORAY RAPE CRISIS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD 20 OCTOBER 2020 TO 31 MARCH 2022

1. ACCOUNTING POLICIES

The principal accounting policies are summarised below.

(a) Basis of Preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The SCIO constitutes a public benefit entity as defined by FRS102.

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

The SCIO has taken advantage of the exemption from the requirement to prepare a Statement of Cash Flows as permitted under FRS 102 and the Charities FRS 102 SORP.

(b) Funding Accounting

- Unrestricted funds are available for use at the discretion of the trustees furtherance of the general objectives of the charity.
- Designated funds are unrestricted funds earmarked by the charity for particular purposes.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

(c) Income recognition

All income is included in the statement of financial activities when the charity is entitled to the income, it is probable that the income will be received and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Grants receivable and donations are credited to the Statement of Financial Activities in the year for which they are received.
- Investment income is included when receivable.

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NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD 20 OCTOBER 2020 TO 31 MARCH 2022

1. ACCOUNTING POLICIES (cont)

(d) **Expenses recognition**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure is recognised on an accruals basis. All expenses including support costs and governance cost are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note 4 below. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of expenditure to which it relates:

- Raising funds comprise the costs associated with attracting donations.
- Charitable expenditure comprise those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

(e) **Allocation of Support costs**

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 SCIO's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 4.

(f) **Contributions to pension funds**

A number of employees have private pension plans to which the charity contributes. Such contributions are linked to salary and are charged to the income and expenditure account in the year in which they are paid.

(g) **Operating lease agreements**

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to the SOFA on a straight-line basis over the period of the lease.

(h) **Financial instruments**

Financial instruments comprise financial assets and financial liabilities which are recognised when the charity becomes a party to the contractual provisions of the instrument. They are classified as "basic" in accordance with FRS102 and are accounted for at the settlement amount due, which equates to the cost. Financial assets comprise investments and cash. Financial liabilities comprise accruals.

MORAY RAPE CRISIS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD 20 OCTOBER 2020 TO 31 MARCH 2022

2. Income from Donations

	Unrestricted	Restricted	2022
	£	£	£
Donations	15,116	-	15,116
	<hr/>	<hr/>	<hr/>
	15,116	-	15,116
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Income from donations was £15,116 of which £15,116 was unrestricted and £Nil was restricted.

3. Income from Charitable Activities

<i>Grants & SLAs</i>		2022
Fund	Funder	£
Funding for Core Costs	Moray Council	10,000
Delivering Equally Safe Prevention	Scottish Government	110,835
Tampon Tax	Scottish Government / RCS	13,445
National Advocacy Programme	UK Government / RCS	24,196
Waiting List Reduction	Scottish Government / RCS	22,500
Tampon Tax	Scottish Government / RCS	18,750
	UK Government / ERCC	33,422
		<hr/>
		233,148
		<hr/> <hr/>

Income from charitable activities was £233,148 of which £10,000 was unrestricted and £223,148 was restricted.

MORAY RAPE CRISIS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD 20 OCTOBER 2020 TO 31 MARCH 2022

4. Expenditure

	Core Cost £	Support Counselling £	Information Services £	Prevention £	Advocacy £	Total 2022 £
Direct costs						
Staff costs (Note 6)	(4,000)	47,233	33,237	10,193	17,366	104,029
Staff supervision, travel & training	46	3,208	900	555	1,366	6,075
Recruitment costs	(146)	2,200	-	-	-	2,054
Client support resources	-	102	-	-	-	102
Support costs						
Premises & occupancy	24,211	-	-	-	-	24,211
Awareness training	278	-	-	-	-	278
Telephone & internet	1,431	-	-	-	-	1,431
Software & IT expenses	8,521	-	-	-	-	8,521
Postage & office supplies	2,335	-	-	-	-	2,335
Accountancy & payroll fees	420	-	-	-	-	420
Legal & professional fees	7,884	-	-	-	-	7,884
Bank charges	91	-	-	-	-	91
Sundry	359	-	-	-	-	359
Governance costs-						
Independent Examination fees	1,800	-	-	-	-	1,800
	<u>43,230</u>	<u>52,743</u>	<u>34,137</u>	<u>10,748</u>	<u>18,732</u>	<u>159,590</u>

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

Expenditure was £159,590 of which £10,628 was unrestricted and £148,962 was restricted.

MORAY RAPE CRISIS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD 20 OCTOBER 2020 TO 31 MARCH 2022

5. Summary analysis of expenditure and related income for activities

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

	Core Costs £	Support Counselling £	Information Services Prevention Advocacy			Total 2022 £
	£	£	£	£	£	£
Costs	(43,230)	(52,743)	(34,137)	(10,748)	(18,732)	(159,590)
Donations	15,116	-	-	-	-	15,116
Grants and service level agreements	42,602	126,843	34,137	11,529	18,037	233,148
	<u>14,488</u>	<u>74,100</u>	<u>-</u>	<u>781</u>	<u>(695)</u>	<u>88,674</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.

MORAY RAPE CRISIS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD 20 OCTOBER 2020 TO 31 MARCH 2022

6. Staff costs and numbers

	2022
	£
Salaries and wages	94,646
Social Security costs	2,546
Pension costs	6,837
	<hr/>
	104,029
	<hr/> <hr/>

The charity considers its key management personnel comprise the Manager and the two Support and Development Leads. The total employment benefits including employer pension contributions of the key management personnel was £33,166. No employee had emoluments of more than £60,000 during the current year.

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

	Head count	Full time equivalent
	2022	2022
	No.	No.
Charitable projects	7	5
Administration and support	2	1
	<hr/>	<hr/>
	9	6
	<hr/> <hr/>	<hr/> <hr/>

7. Trustees' Remuneration

No members of the board of Trustees received any remuneration, nor were reimbursed any expenses, during the period.

8. Movement in Total Funds for the period

	2022
	£
This is stated after charging:	
Independent Examination fees	1,800
Operating lease rentals	24,211
	<hr/>

MORAY RAPE CRISIS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD 20 OCTOBER 2020 TO 31 MARCH 2022

9.	Debtors		2022
			£
	Grants receivable		42,508
			<hr/>
			42,508
			<hr/> <hr/>
10.	Creditors Falling due Within One Year		2022
			£
	Tax and Social Security		3,932
	Pension creditor		1,750
	Accruals		19,656
			<hr/>
			25,338
			<hr/> <hr/>
11.	Movement in Funds	At 20	At 31
		October	March
		2020	2022
		£	£
	Unrestricted Funds	Income	Expenditure
		£	£
	General	-	25,116
			(10,628)
			-
			14,488
			<hr/>
	Total unrestricted funds	-	<hr/>
			<hr/>
	Restricted Funds		
	Equally Safe	-	110,835
			(71,501)
	Scottish Government – Prevention	-	13,445
			(12,665)
	Scottish Government – Waiting List		
	Reduction	-	18,750
			(7,378)
	Scottish Government – National		
	Advocacy Programme	-	22,500
			(23,195)
	UK Tampon Tax Fund	-	57,618
			(34,223)
			<hr/>
	Total Restricted Funds	-	223,148
			(148,962)
			-
			74,186
			<hr/>
	Total	-	248,264
			(159,590)
			-
			88,674
			<hr/> <hr/>

MORAY RAPE CRISIS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD 20 OCTOBER 2020 TO 31 MARCH 2022

11. Movement in Funds (continued)

Purpose of restricted funds

Scottish Government – Delivering Equally Safe: To deliver trauma-informed support and information for survivors of sexual violence in Moray, aged 11 and over;

Scottish Government – Prevention: To deliver educational workshops for young people in secondary schools and youth settings across Moray to increase awareness of sexual violence, consent and healthy relationships;

Scottish Government – Waiting List Reduction: To deliver trauma-informed support for survivors of sexual violence in Moray, aged 11 and over;

Scottish Government – National Advocacy Programme: To deliver advocacy support throughout the justice process for survivors of sexual violence who are considering making a report to the police, or have reported to the police;

UK Tampon Tax Fund – Access to Change Project: To increase the accessibility of MRC's frontline services for survivors of sexual violence;

UK Tampon Tax Fund – FEM Project: Pilot project with partners Edinburgh Rape Crisis Centre and Forth Valley Rape Crisis Centre to increase the inclusivity of rape crisis support through the development and delivery of tailored services for survivors with learning disabilities and needs, and the provision of support in first languages for survivors from Black and Minority Ethnic backgrounds.

12. Analysis of Net Assets Between Funds

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £
Tangible fixed assets	-	-	-
Current assets	14,488	99,524	114,012
Current liabilities	-	(25,338)	(25,338)
	<hr/>	<hr/>	<hr/>
Net assets	14,488	74,186	88,674
	<hr/>	<hr/>	<hr/>

MORAY RAPE CRISIS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD 20 OCTOBER 2020 TO 31 MARCH 2022

13. Operating Lease

At 31 March 2022 the charity had total commitments under operating leases, payable as set out below.

	2022	2022
	Land &	Other
	buildings	£
	£	£
Expiring:		
Within one year	15,000	-
Within one to five years	52,849	-
Greater than five years	-	-
	<u> </u>	<u> </u>

14. Related Parties transactions

No one individual had control of the charity during the period. There are no related party transactions during the period.