

**MORAY RAPE CRISIS**  
**REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR TO 31 MARCH 2023**

**Charity Registration Number: SC050532**

**WHITELAW WELLS**  
**Chartered Accountants**  
**9 Ainslie Place**  
**Edinburgh EH3 6AT**

**MORAY RAPE CRISIS**  
**FINANCIAL STATEMENTS**  
**for the year to 31 March 2023**

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# MORAY RAPE CRISIS

## TRUSTEES' REPORT

for the year to 31 March 2023

The Trustees have pleasure in submitting their annual report for the year to 31 March 2023.

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. Since this date to 31 March 2023, funding has been secured from the Scottish Government, UK Tampon Tax Fund, National Lottery Community Fund, RS Macdonald Trust, The Robertson Trust and the Bank of Scotland Foundation to support the delivery and growth of the service to better meet the level of need in Moray. These funding streams have enabled an increase in capacity within the service and staff team to 11 FTE.

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 covered an eighteen-month period from 20 October 2020 to 31 March 2022. As MRC was structurally a part of Rape Crisis Scotland from 20 October 2020 to 30 September 2021, the independent examination focussed specifically on the period 1 October 2021 to 31 March 2022, during which MRC became responsible for its own financial governance and management.

At its second Annual General Meeting on 13 March 2023, the Board of Trustees appointed Whitelaw Wells to undertake an audit of MRC's accounts for the period 1 April 2022 to 31 March 2023.

# MORAY RAPE CRISIS

## TRUSTEES' REPORT

for the year to 31 March 2023

### **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*<sup>1</sup>, and nationally to the following National Outcomes<sup>2</sup>:

- 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.

### **Monitoring and evaluation**

- We measure service performance against our outcomes using a range of outcome evaluation tools which have been mapped against our service outcomes, including a bespoke self-assessment scale, questionnaires and case studies.
- 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 the following key services:

- Support, groupwork and advocacy
- Prevention and training.

### **Support, group work and advocacy**

*'I always felt very comfortable and relaxed in the room talking to my counsellor....She has helped me so much, learning how to grow as a person and how to cope with trauma. I have definitely healed more whilst having the sessions at MRC. The resources I have been given have been fantastic, such as the take home leaflets. The white noise music playing in the background in the centre is very relaxing and makes support much easier, feeling so relaxed.'*

<sup>1</sup> 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/>

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

## MORAY RAPE CRISIS

### TRUSTEES' REPORT

for the year to 31 March 2023

#### **Support, group work and advocacy (cont)**

Over the past year MRC's support services have:

- Supported 236 services users (a 42% increase on 2021-2022, in which period 166 survivors were supported by the service).
- Received 142 new referrals (a 46% increase on 2021-2022, in which period 97 referrals were received).
- Provided 7,548 support contacts (by phone, email and text) and appointments (in-person, by phone or by video) (a 189% increase on 2021-2022, in which period 2609 support contacts and appointments were provided).

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 support (up to 6 session):** 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.

**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, including trauma-focussed well-being groups, a choir, and creative arts groups, which aim to build confidence, connection and community.

**Support for young people aged 11 to 18 (the 'Rise Up' project):** tailored therapeutic support and advocacy 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**

MRC was designated an essential service during the COVID-19 health crisis and continued to operate throughout lockdown restrictions, providing support primarily on a remote basis by phone and video, and also in-person as necessitated. In-person support gradually resumed across the service from summer 2021, in accordance with risk assessment and mitigation plans. Learning from this time 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.

## MORAY RAPE CRISIS

### TRUSTEES' REPORT

for the year to 31 March 2023

#### **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. In this period, a range of topics (adapted to 4 different age or stage groups) have been delivered, covering: Gender; Consent; Sexual Violence (including online sexual violence); Sexualisation and Pornography; Impacts and support; and How we Can Prevent Sexual Violence.

Between April 2022 to March 2023, MRC's prevention project reached 1,545 young people at 7 local authority secondary schools in the area (Elgin Academy, Elgin High School, Forres Academy, Keith Grammar, Lossiemouth High, Milne's High School, and Speyside High), and additionally Gordonstoun School, Moray SEBN Pinefield Campus, Moray College (University of Highland and Islands) and local young people's services. 159 workshops were delivered during this period.

In addition, over this period we delivered 3 training inputs to 36 students and staff at Moray College (University of Highland and Islands), and two further inputs to multi-agency workshops on behalf of Moray Violence Against Women Partnership.

#### **Communications and engagement**

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 undertook a review of our website and service information to increase accessibility and inclusivity. We developed a range of new service information, including resources for young people aged 11 to 18, survivors with a learning disability or need, Polish-speaking survivors and LGBTI survivors.

We also broadened our social media and community engagement over this time, being represented at local and regional events, and launched a number of local awareness-raising campaigns over this period, including:

- [#believesurvivors](#): a campaign focussing on LGBTI people's experiences of sexual violence and support available.
- [An awareness-raising campaign in partnership with local coffee shops](#)
- [An awareness-raising campaign in partnership with local libraries](#)
- [Amy's Story](#): a powerful and inspiring personal account written by a survivor in conjunction with her MRC support worker about her experience of healing and finding voice after sexual and gender-based violence.
- [We Are Here For You](#): a joint statement by MRC, Moray Women's Aid, Police Scotland (North East Division) and Moray Violence Against Women Partnership to mark Trans Day of Visibility (31 March).

We successfully worked towards the LGBT Charter Mark (Silver Award) in this period, being awarded the Silver Charter Award in February 2023.

## MORAY RAPE CRISIS

### TRUSTEES' REPORT

for the year to 31 March 2023

#### Managing demand

Demand is increasing across all of MRC's services. Referrals received in 2022-2023 increased by 46% on the previous year (2021-2022). Over the past year, to help towards meeting the level of need for the service in Moray, the organisation has:

- Successfully secured funding from the National Lottery Community Fund, Bank of Scotland Foundation and the Robertson Trust to sustain service delivery following the end of UK Tampon Tax funding at 31 March 2023; and additional funding from The RS Macdonald Charitable Trust to increase capacity of MRC's support for Young people affected by sexual violence.
- Worked with local counselling diploma course providers to offer counselling placements to diploma level students.
- Conducted a review of our service delivery model and processes to ensure effectiveness and efficiency.

However, unfortunately despite the above measures, given increasing demand throughout this period, 102 survivors were waiting up to 12 months at 31 March 2023 for support from one or more of MRC's support services:

MRC service	Numbers of survivors waiting at 31 March 2023	Numbers of survivors waiting at 31 March 2022	% increase at 31 March 2023
Adult service (individual therapeutic support)	59	35	68%
Young people's service	14	5	180%
Service for survivors with a learning need or disability	10	9	11%
Advocacy	6	3	100%
Groupwork	22	24	-8%

#### Volunteers

MRC 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 for volunteers.

## **MORAY RAPE CRISIS**

### **TRUSTEES' REPORT**

**for the year to 31 March 2023**

#### **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 Fencing;
- University Highlands and Islands (Moray College);
- Moray Council (including Education, Social Work, Housing).

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.

In particular, we have continued to partner with Moray Food Plus to provide a food larder and free toiletries at our offices and groupwork programmes for survivors affected by the cost of living crisis. We have also continued our collaboration with Moray Fencing to run trauma-informed fencing workshops for survivors to support well-being and confidence.

#### **ACHIEVEMENTS AND PERFORMANCE**

Key successes in the period include:

- Delivery of specialist high quality support, groupwork and advocacy for 236 people affected by sexual violence (a 42% increase on the number of survivors supported in 2021-2022).
- Development and delivery of MRC's tailored support services to better meet the needs of survivors from equalities groups:
  - 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.
- Continued delivery and development of MRC's Sexual Violence Prevention Project, which in 2022-23 reached 1,545 young people in secondary schools and youth services across Moray, and additional 36 students and staff at Moray College (University of Highland and Islands).
- Increased strategic and community engagement, via representation at local strategic partnerships and forums, social media engagement, representation at local community-led events, and the launch of a number of community awareness-raising campaigns.



## MORAY RAPE CRISIS

### TRUSTEES' REPORT

for the year to 31 March 2023

#### ACHIEVEMENTS AND PERFORMANCE (cont)

- Launch of [Amy's Story](#)- a powerful and moving personal story of courage, empowerment, healing and hope, written by a survivor in conjunction with their MRC support worker.
- Achievement of the Silver Level LGBT Charter Mark, awarded in February 2023, with work towards this including a consultation with people who identify as LGBTI in Moray, with over 70 respondents, and a local campaign to raise awareness of sexual violence experience by LGBTI people.
- Successful applications to the National Lottery Community Fund, Bank of Scotland Foundation and The Robertson Trust to replace existing funding streams ending at 31 March 2023; and to The RS Macdonald Charitable Trust to grow MRC's services and capacity.

#### FINANCIAL REVIEW

The charity generated a surplus in the period of £69,906 (2022: £88,674). The total income amounted to £573,983 (2022: £248,264), of which £531,765 (2022: £223,148) was related to restricted projects and £42,218 (2022: £25,116) to unrestricted funds. At the balance sheet date the unrestricted reserves were £79,690 (2022: £14,488), with £78,890 (2022: £74,186) in restricted funds giving total funds of £158,580 (2022: £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 31<sup>st</sup> March 2023 amount to £39,960 (2022: £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 £125,000.

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 few years.

#### Principal funding sources

MRC's funding for the period was provided by:

- Scottish Government, Delivering Equally Safe (DES)
- Scottish Government, Victim Centred Approach Fund (VCAF)
- Scottish Government, 100 Days Commitment Funding (Waiting List Reduction)
- UK Tampon Tax Fund.

Additional funds were generated through donation income.

## MORAY RAPE CRISIS

### TRUSTEES' REPORT

for the year to 31 March 2023

#### **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 a number of funding streams at 31 March 2024, specifically the Scottish Government's Waiting List Reduction Fund and a 12 month grant from the Bank of Scotland Foundation.
- The current capacity and resources of the service being insufficient to meet the level of need for the service from the community at the time survivors reach out for this support, and consequent growth in waiting lists in the past year by more than 100%.

#### ***Risk management plan for continued funding of the charity***

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 a number of funding streams at 31 March 2024, specifically the Scottish Government's Waiting List Reduction Fund and a 12 month grant from the Bank of Scotland Foundation.
- The current capacity and resources of the service being insufficient to meet the level of need for the service from the community at the time survivors reach out for this support, and consequent growth in waiting lists in the past year.

#### ***Risk management plan for continued funding of the charity***

The principal risk facing MRC is the continued delivery of its frontline services at their current level beyond 31 March 2024 due to the end of a number of funding streams, in particular the 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.

## MORAY RAPE CRISIS

### TRUSTEES' REPORT

for the year to 31 March 2023

#### **Risk management (cont)**

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.

#### ***Risk management plan for managing increasing demand***

As noted previously, demand is increasing across all of MRC's services. Referrals received in 2022-2023 increased by 46% on the previous year (2021-2022) and waiting lists have concurrently grown, with 102 survivors waiting up to 12 months at 31 March 2023 for support from one or more of MRC's support services.

The principal risk associated with increasing demand for MRC's services is that survivors of sexual violence in Moray are not able to receive support regarding the trauma they have experienced at the time they reach out to the service for this. The potential impacts for survivors of having to wait up to 12 months for support include: heightened psychological distress, worsening self-harm, suicide attempts, increased substance misuse, re-victimisation, development of additional mental health problems and disengagement from education/employment.

MRC has identified and undertaken the following actions to help towards managing this risk:

- We have reviewed our service delivery model and processes to ensure effectiveness and efficiency.
- We have redesigned aspects of our service delivery model to enable survivors to receive short-term blocks of support at an earlier point following their referral into the service, whilst also having follow-on options for longer-term support.
- We have successfully secured funding from the National Lottery Community Fund, Bank of Scotland Foundation and the Robertson Trust to sustain service delivery following the end of UK Tampon Tax funding at 31 March 2023; and additional funding from The RS Macdonald Charitable Trust to increase capacity of MRC's support for Young people affected by sexual violence.
- We are working with local counselling diploma course providers to offer counselling placements to diploma level students to help increase our capacity and reduce waiting lists.
- We are developing accessible and supportive resources for survivors to be available for download from MRC's website to offer some 'holding' whilst waiting to access support.
- We have a fundraising strategy in place which encompasses a range of income generation activities, with the aim of increasing the resource and capacity of the organisation to help towards meeting the level of need.
- We are working strategically to build MRC's infrastructure to effectively support current and future growth of the organisation.
- We continue to raise awareness locally and nationally about the impacts for survivors of having to wait months for support after experiencing sexual violence, and to work with multi-agency partners towards preventing sexual violence.

## MORAY RAPE CRISIS

### TRUSTEES' REPORT

for the year to 31 March 2023

#### 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 and training), and MRC's communications and engagement, 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 services and project development.
- 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.
- Implementing MRC's fundraising strategy to grow the service to meet increasing referrals and level of need.

#### 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.

## MORAY RAPE CRISIS

### TRUSTEES' REPORT

for the year to 31 March 2023

#### **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**

##### Employees

Administrator (28 hours)  
Administrator (28 hours)  
Communications and Engagement Worker (24 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 (21 hours)  
Support and Development Lead (25 hours)  
Therapeutic Support Worker (21 hours)  
Therapeutic Support Worker (21 hours)  
Therapeutic Support Worker (Learning Needs and Disabilities) (28 hours)  
Therapeutic Support Worker (Polish-Speaking) (28 hours)  
Therapeutic Support and Advocacy Worker (Young People) (35 hours)

##### Volunteers

Volunteer Counsellors on Placement (2 volunteers)

## MORAY RAPE CRISIS

### TRUSTEES' REPORT

for the year to 31 March 2023

#### REFERENCE AND ADMINISTRATIVE INFORMATION

<b>Charity name</b>	Moray Rape Crisis (known as "MRC")		
<b>Charity number</b>	SC050532		
<b>Registered Office and Operational Address</b>	28 Institution Road Elgin, IV30 1QT		
<b>Trustees</b>	Kelly Braund	<i>Treasurer</i>	(Appointed 12 June 2023)
	April Charlesworth		(Resigned 22 May 2022)
	Margaret Cowie		(Appointed 13 March 2023)
	Jill Holland		
	Lindsay Linning	<i>Former Secretary</i>	(Resigned 13 March 2023)
	Nicola McDonald	<i>Former Treasurer</i>	(Resigned 22 April 2022)
	Sandra Marshall	<i>Former Co Chair</i>	(Resigned 10 July 2023)
	Jennifer Matheson	<i>Former Co-Chair</i>	(Resigned 10 July 2023)
	Phoebe Reilly	<i>Co-Chair</i>	(Appointed 12 June 2023)
	Seonaid Steveson-McCabe	<i>Co-Chair and Former Treasurer</i>	
	Clare Walker	<i>Co-Chair</i>	(Appointed 10 July 2023)
<b>Key Management Personnel</b>	Caroline Burrell (Manager) Betha Robertson (Support and Development Lead) Heather Stephen (Support and Development Lead)		
<b>Statutory Auditor</b>	Whitelaw Wells Chartered Accountants 9 Ainslie Place Edinburgh, EH3 6AT		
<b>Bankers</b>	Unity Trust Bank Nine Brindley Place Birmingham, B1 2HB		

# MORAY RAPE CRISIS

## TRUSTEES' REPORT

for the year to 31 March 2023

### STATEMENT AS TO DISCLOSURE TO AUDITORS

So far as the Trustees are aware, there is no relevant audit information of which the charity's auditors are unaware, and each Trustee has taken all the steps they ought to have taken as a Trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

### 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 2023 and signed on their behalf:



.....  
**Clare Walker (Co-Chair)**

## INDEPENDENT AUDITOR'S REPORT

### MORAY RAPE CRISIS

#### YEAR ENDED 31 MARCH 2023

##### **Opinion on financial statements**

We have audited the financial statements of Moray Rape Crisis 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 Generally Accepted Accounting Practice).

In our opinion the financial statements:-

- give a true and fair view of the state of the charity's affairs as at 31 March 2023 and of its incoming resources and application of the resources 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 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 Trust 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' 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 charity'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. Our opinion on the financial statements does not cover the other information and 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 or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.



## INDEPENDENT AUDITOR'S REPORT

### MORAY RAPE CRISIS

YEAR ENDED 31 MARCH 2023

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

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

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

#### **Other matter**

The comparative figures are unaudited.

#### **Responsibilities of the Trustees**

As explained more fully in the statement of trustees' responsibilities set out on page 13, the trustees are responsible for the preparation of the financial statements which 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.

#### **Our responsibilities for the audit of the financial statements**

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

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

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.

## INDEPENDENT AUDITOR'S REPORT

### MORAY RAPE CRISIS

YEAR ENDED 31 MARCH 2023

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

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

#### Use of our report

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



Whitelaw Wells  
Chartered Accountants  
Statutory Auditor  
9 Ainslie Place  
Edinburgh  
EH3 6AT  
12 September 2023

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

## MORAY RAPE CRISIS

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

for the year to 31 March 2023

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
<b>Income and endowments from:</b>					
<i>Donations</i>					
Donations	2	2,084	-	2,084	15,116
<i>Charitable activities</i>					
Grants & SLAs	3	40,000	531,765	571,765	233,148
Other income		134	-	134	-
		-----	-----	-----	-----
<b>Total</b>		42,218	531,765	573,983	248,264
		-----	-----	-----	-----
<b>Expenditure on:</b>					
Raising funds		-	-	-	-
Charitable activities		-	504,077	504,077	159,590
		-----	-----	-----	-----
<b>Total</b>	4	-	504,077	504,077	159,590
		-----	-----	-----	-----
<b>Net income</b>		42,218	27,688	69,906	88,674
<b>Gross transfers between funds</b>	11	22,984	(22,984)	-	-
		-----	-----	-----	-----
<b>Net movement in funds</b>		65,202	4,704	69,906	88,674
<b>Reconciliation of funds:</b>					
Total funds at 31 March 2022		14,488	74,186	88,674	-
		-----	-----	-----	-----
<b>Total funds at 31 March 2023</b>	12	79,690	78,890	158,580	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 20 to 30 form part of these financial statements

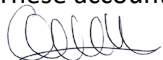
**MORAY RAPE CRISIS**

**BALANCE SHEET**

**As at 31 March 2023**

		<b>2023</b>		<b>2022</b>	
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Fixed assets</b>					
Tangible fixed assets			-		-
<b>Current assets</b>					
Debtors	9	15,300		42,508	
Cash at bank		215,822		71,504	
		<u>231,122</u>		<u>114,012</u>	
<b>Current liabilities</b>					
Creditors falling due within one year	10	(72,542)		(25,338)	
		<u>                    </u>		<u>                    </u>	
<b>Net current assets</b>			158,580		88,674
			<u>                    </u>		<u>                    </u>
<b>Net assets</b>			158,580		88,674
			<u>                    </u>		<u>                    </u>
<b>Funds</b>					
Unrestricted funds	11		79,690		14,488
Restricted funds	11		78,890		74,186
			<u>                    </u>		<u>                    </u>
			158,580		88,674
			<u>                    </u>		<u>                    </u>

These accounts were approved by the trustees on 12 September 2023 and are signed on their behalf by:



.....  
Clare Walker (Co-Chair)

The notes on pages 20 to 30 form part of these financial statements.

**MORAY RAPE CRISIS**  
**CASH FLOW STATEMENT**  
**FOR THE YEAR TO 31 MARCH 2023**

	<b>2023</b> £
<b>Cash flows from operating activities:</b>	
Net cash provided by operating activities (below)	144,318
	-
<b>Cash flows from investing activities</b>	-
	-
Net cash (used) by investing activities	-
	-
<b>Change in cash and cash equivalents in the reporting period</b>	144,318
Cash and cash equivalents brought forward	71,504
	215,822
<b>Cash and cash equivalents carried forward</b>	215,822
	215,822
 <b><u>Reconciliation of net income to net cash flow from operating activities</u></b>	
<b>Net income for the year</b>	69,906
(as per Statement of Financial Activities)	
<u>Adjusted for:</u>	
Decrease in debtors	27,208
Increase in creditors	47,204
	74,412
<b>Net cash provided by operating activities</b>	144,318
	144,318

The notes on pages 20 to 30 form part of these accounts.

## MORAY RAPE CRISIS

### NOTES TO THE FINANCIAL STATEMENTS

#### FOR THE YEAR TO 31 MARCH 2023

#### 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 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.

(b) **Preparation of the accounts on a going concern basis**

The charity reported a net surplus of £65,202 in the year and an increase in unrestricted funds from £14,488 to £79,690. The Trustees have prepared projections for the thirty-six months to March 2027 and these indicate that the charity should be in a position to honour debts and obligations as they arise, assuming that grant income is received in a timely manner.

The Trustees are continuing to work hard and with success to secure a stable funding position for the Charity and progress towards the stated aim of holding three months' net operating unrestricted expenditure in reserves, currently £125,000.

The charity has secured 3 years funding from:

- The Henry Smith Charity (£60,000 per year, from July 2023 to June 2026).
- The Robertson Trust (£40,000 per year, from April 2023 to March 2026).
- The National Lottery Community Fund (Improving Lives) (£199,974 over three years, from April 2023 to March 2026).

Funding has additionally been secured for a 2 year-period from April 2023 to March 2025 from The RS Macdonald Charitable Trust (£55,265 over two years) and Rape Crisis Scotland (£45,000 per year), and funding of £239,912 from the Scottish Government for the next year.

The Trustees have reasonable expectations that new funding will be obtained and have therefore continued to prepare the financial statements on a going concern basis.

## MORAY RAPE CRISIS

### NOTES TO THE FINANCIAL STATEMENTS

#### FOR THE YEAR TO 31 MARCH 2023

#### 1. ACCOUNTING POLICIES (cont)

(c) **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.

(d) **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.

(e) **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.

(f) **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.

(g) **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.

## MORAY RAPE CRISIS

### NOTES TO THE FINANCIAL STATEMENTS

#### FOR THE YEAR TO 31 MARCH 2023

#### 1. ACCOUNTING POLICIES (cont)

(h) **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.

(i) **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.

(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

	Unrestricted	Restricted	2023	2022
	£	£	£	£
Donations	2,084	-	2,084	15,116
	<hr/>	<hr/>	<hr/>	<hr/>
	2,084	-	2,084	15,116
	<hr/>	<hr/>	<hr/>	<hr/>

Income from donations was £2,084 (2022: £15,116) of which £2,084 (2022: £15,116) was unrestricted and £Nil (2022: £Nil) was restricted.



MORAY RAPE CRISIS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR TO 31 MARCH 2023

3. Income from Charitable Activities

		2023	2022
		£	£
<i>Grants &amp; SLAs</i>			
<b>Fund</b>	<b>Funder</b>		
<u>Restricted</u>			
Admin Worker Funding	Bank of Scotland Foundation	24,998	-
Delivering Equally Safe Prevention	Scottish Government	233,831	110,835
Tampon Tax	Scottish Government / RCS	26,891	13,445
National Advocacy Programme	UK Government / RCS	7,532	24,196
Waiting List Reduction	Scottish Government / RCS	45,000	22,500
Tampon Tax	Scottish Government / RCS	37,500	18,750
	UK Government / ERCC	156,013	33,422
<u>Unrestricted</u>			
Core Support Costs Funding	Robertson Trust	40,000	-
Funding for Core Costs	Moray Council	-	10,000
		_____	_____
		571,765	233,148
		=====	=====

Income from charitable activities was £571,765 (2022: £233,148) of which £40,000 (2022: £10,000) was unrestricted and £531,765 (2022: £223,148) was restricted.

MORAY RAPE CRISIS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR TO 31 MARCH 2023

4. Expenditure	Core Cost £	Support Counselling £	Information Services £	Prevention £	Advocacy £	Total 2023 £	Total 2022 £
<b>Direct costs</b>							
Staff costs (Note 6)	163	205,406	135,969	21,001	36,968	399,507	104,029
Staff supervision, travel & training	-	17,289	1,605	2,160	1,337	22,391	6,075
Recruitment costs	687	-	-	-	-	687	2,054
Client support resources	-	-	-	-	-	-	102
<b>Support costs</b>							
Premises & occupancy	34,378	-	-	-	-	34,378	24,211
Awareness training	9,535	-	-	-	-	9,535	278
Telephone & internet	3,679	-	-	-	-	3,679	1,431
Software & IT expenses	10,444	-	-	-	-	10,444	8,521
Postage & office supplies	10,973	-	-	-	-	10,973	2,335
Accountancy & payroll fees	1,087	-	-	-	-	1,087	420
Legal & professional fees	1,303	-	-	-	-	1,303	7,884
Bank charges	223	-	-	-	-	223	91
Evaluation and Sustainability	2,070	-	-	-	-	2,070	-
Sundry	-	-	-	-	-	-	359
<b>Governance costs-</b>							
Audit fees	7,800	-	-	-	-	7,800	-
Independent Examination fees	-	-	-	-	-	-	1,800
	<u>82,342</u>	<u>222,695</u>	<u>137,574</u>	<u>23,161</u>	<u>38,305</u>	<u>504,077</u>	<u>159,590</u>

Expenditure was £504,077 (2022: £159,590) of which £Nil (2022: £10,628) was unrestricted and £504,077 (2022: £148,692) was restricted.

**MORAY RAPE CRISIS**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR TO 31 MARCH 2023**

**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.

	<b>Core Costs £</b>	<b>Support Counselling £</b>	<b>Information Services £</b>	<b>Prevention £</b>	<b>Advocacy £</b>	<b>Total 2023 £</b>	<b>Total 2022 £</b>
Costs	(82,342)	(222,695)	(137,574)	(23,161)	(38,305)	(504,077)	(159,590)
Donations	2,084	-	-	-	-	2,084	15,116
Grants and service level agreements	145,326	227,265	137,574	23,295	38,305	571,765	233,148
Other income	134	-	-	-	-	134	-
	<u>65,202</u>	<u>4,570</u>	<u>-</u>	<u>134</u>	<u>-</u>	<u>69,906</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 YEAR TO 31 MARCH 2023**

**6. Staff costs and numbers**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Salaries and wages	349,512	94,646
Social Security costs	23,579	2,546
Pension costs	26,416	6,837
	399,507	104,029
	399,507	104,029

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 £101,450 (2022: £33,166). No employee (2022: Nil) had emoluments of more than £60,000 during the current year.

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

	<b>Head Count 2023 No</b>	<b>Full Time Equivalent 2023 No</b>	<b>Head Count 2022 No</b>	<b>Full Time Equivalent 2022 No</b>
Charitable projects	15	11	7	5
Administration and support	3	2	2	1
	18	13	9	6
	18	13	9	6

**7. Trustees' Remuneration**

No members of the board of Trustees received any remuneration, nor were reimbursed any expenses, during current or the previous periods.

**8. Movement in Total Funds for the period**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
This is stated after charging:		
Independent Examination fees	-	1,800
Auditors remuneration – audit fee	7,800	-
Operating lease rentals	34,378	24,211
	34,378	24,211
	34,378	24,211

MORAY RAPE CRISIS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR TO 31 MARCH 2023

9. Debtors

	2023 £	2022 £
Grants receivable	11,250	42,508
Prepayments	4,050	-
	<u>15,300</u>	<u>42,508</u>

10. Creditors Falling due Within One Year

	2023 £	2022 £
Tax and Social Security	7,520	3,932
Pension creditor	2,736	1,750
Accruals	62,286	19,656
	<u>72,542</u>	<u>25,338</u>

11. Movement in Funds

	At 31 March 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
<b>Unrestricted Funds</b>					
General	14,488	2,218	-	22,984	39,690
<u>Designated funds:</u>					
Robertson Trust	-	40,000	-	-	40,000
Total unrestricted funds	<u>14,488</u>	<u>42,218</u>	<u>-</u>	<u>22,984</u>	<u>79,690</u>
<b>Restricted Funds</b>					
Equally Safe	39,334	233,831	(247,972)	(5,000)	20,193
Scottish Government – Prevention	780	26,891	(27,538)	-	133
Scottish Government – Waiting List Reduction	11,372	37,500	(1,372)	(13,934)	33,566
Scottish Government – National Advocacy Programme	(695)	45,000	(44,305)	-	-
UK Tampon Tax Fund	23,395	163,545	(182,890)	(4,050)	-
Bank of Scotland Foundation	-	24,998	-	-	24,998
Total Restricted Funds	<u>74,186</u>	<u>531,765</u>	<u>(504,077)</u>	<u>(22,984)</u>	<u>78,890</u>
Total	<u>88,674</u>	<u>573,983</u>	<u>(504,077)</u>	<u>-</u>	<u>158,580</u>

## MORAY RAPE CRISIS

### NOTES TO THE FINANCIAL STATEMENTS

#### FOR THE YEAR TO 31 MARCH 2023

#### 11. Movement in Funds (continued)

##### **Purpose of *designated funds***

Robertson Trust – Funding to be used towards the day to day operational costs of the organisation.

##### **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.

Bank of Scotland Foundation – Funding to be used towards an administrator salary and associated staff costs.

Transfers from restricted funds represent a contribution to core overheads as agreed with funders.

MORAY RAPE CRISIS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR TO 31 MARCH 2023

11. Movement in Funds	At 20 October 2020 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
<b>Unrestricted Funds</b>					
General	-	25,116	(10,628)	-	14,488
Total unrestricted funds	-	25,116	(10,628)	-	14,488
<b>Restricted Funds</b>					
Equally Safe	-	110,835	(71,501)	-	39,334
Scottish Government – Prevention	-	13,445	(12,665)	-	780
Scottish Government – Waiting List Reduction	-	18,750	(7,378)	-	11,372
Scottish Government – National Advocacy Programme	-	22,500	(23,195)	-	(695)
UK Tampon Tax Fund	-	57,618	(34,223)	-	23,395
Total Restricted Funds	-	223,148	(148,962)	-	74,186
Total	-	248,264	(159,590)	-	88,674

12. Analysis of Net Assets Between Funds

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
Tangible fixed assets	-	-	-
Current assets	79,690	151,432	231,122
Current liabilities	-	(72,542)	(72,542)
Net assets	79,690	78,890	158,580

**MORAY RAPE CRISIS**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR TO 31 MARCH 2023**

**12. Analysis of Net Assets Between Funds (cont)**

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

**13. Operating Lease**

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

	<b>2023 Land &amp; Buildings £</b>	<b>2023 Other £</b>	<b>2022 Land &amp; Buildings £</b>	<b>2022 Other £</b>
Expiring:				
Within one year	15,000	572	15,000	-
Within one to five years	37,808	1,145	52,849	-
Greater than five years	-	-	-	-
	15,000	1,717	67,849	-

**14. Related Parties transactions**

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