

Charity registration number SC009070 (Scotland)

Company registration number SC241372 (Scotland)

**WOMEN'S RAPE AND SEXUAL ABUSE CENTRE DUNDEE AND ANGUS
LTD**

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

WOMEN'S RAPE AND SEXUAL ABUSE CENTRE DUNDEE AND ANGUS LTD

LEGAL AND ADMINISTRATIVE INFORMATION

| | | |
|----------------------------------|---|-------------------------|
| Trustees | Angela Betsy Jane Wilson Emma White Jacqueline Ramsay Nicola Brown Gemma Martin | (Appointed 1 June 2022) |
| Charity number (Scotland) | SC009070 | |
| Company number | SC241372 | |
| Registered office | Sangobeg House 4 Francis Street Dundee DD3 8HH | |
| Auditor | Bird Simpson & Co 144 Nethergate Dundee DD1 4EB | |
| Bankers | Unity Trust Bank plc PO Box 7193 4 Brindley Place Birmingham B1 2JB | |

WOMEN'S RAPE AND SEXUAL ABUSE CENTRE DUNDEE AND ANGUS LTD

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WOMEN'S RAPE AND SEXUAL ABUSE CENTRE DUNDEE AND ANGUS LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their annual report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) 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)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

WRASAC: An Introduction

Dundee and Angus WRASAC are a specialist agency providing free and confidential support services to survivors who have been raped, sexually abused, or sexually exploited at any time in their life.

Dundee and Angus WRASAC was originally Dundee Rape Crisis Centre but over time we realised that a large proportion of women who access our service for support are survivors of historical sexual abuse and so we moved from 'crisis' to Women's Rape and Sexual Abuse Centre.

Over the last 36 years we have grown our service from a small team, working voluntarily in Dundee to a locally and nationally funded service.

We work with women and children across Dundee and Angus but also occasionally cover parts of Fife and Perthshire and now offer a variety of services supporting survivors:

- Women's Support Service/Angus Outreach Service
- Advocacy Service
- Dundee & Angus Young Survivors (DAYS)
- Sexual Violence Prevention Service
- Vice Versa (Women involved in Commercial Sexual Exploitation)

This year we have also introduced a new role to the team a Gender Based Violence Learning and Development Officer who is co-located between Dundee City Council and WRASAC.

Mission Statement

To support women, children and young people affected by all forms of sexual abuse and exploitation and to raise public awareness of the damaging and life-changing effects of rape and sexual abuse.

Our Vision

- WRASAC's vision is an end to all violence against women, children and young people and a society in which they have equality, freedom and choice to lead their lives as they would like.
- WRASAC will provide a quality support service to all women, children and young people who have experienced sexual abuse, violence and/or exploitation, through individual support and group activities.

WOMEN'S RAPE AND SEXUAL ABUSE CENTRE DUNDEE AND ANGUS LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Objectives of WRASAC as per Articles of Association

The objective of the charity is to promote the relief of distress of women, children and young people, (including boys and young men up to the age of 18) who have experienced rape and/or form of sexual abuse at any time in their lives.

In furtherance of the above objects but not otherwise the company shall have the power to:

1. To promote awareness of the nature and extent of sexual violence and / or abuse and encourage the understanding and support of the public and other relevant bodies.
2. To promote and develop good practice within the company.
3. To promote and develop satellite and / or autonomous service user groups.
4. To support and assist the development of other relevant groups / organisations
5. To undertake and encourage relevant research providing such research is compatible with the aims of the company.
6. To write, produce, publish and circulate; pamphlets, magazines, books, journals, leaflets, reports, any other documents or any visual, audio.

Directors Report

The Directors would like to express their thanks to our fantastically skilled and dedicated staff and volunteer team for their continued hard work, enthusiasm and commitment to the work of Womens Rape and Sexual Abuse Centre. They provide an excellent service and continue to remain focused throughout the challenges and changes they have faced.

We would also like to thank our funders, partner agencies and public; whose support enables us to change the lives of survivors of sexual violence, abuse and exploitation.

And most importantly, we thank the survivors, who continue to inspire and motivate us with their courage and strength.

Managers' Report

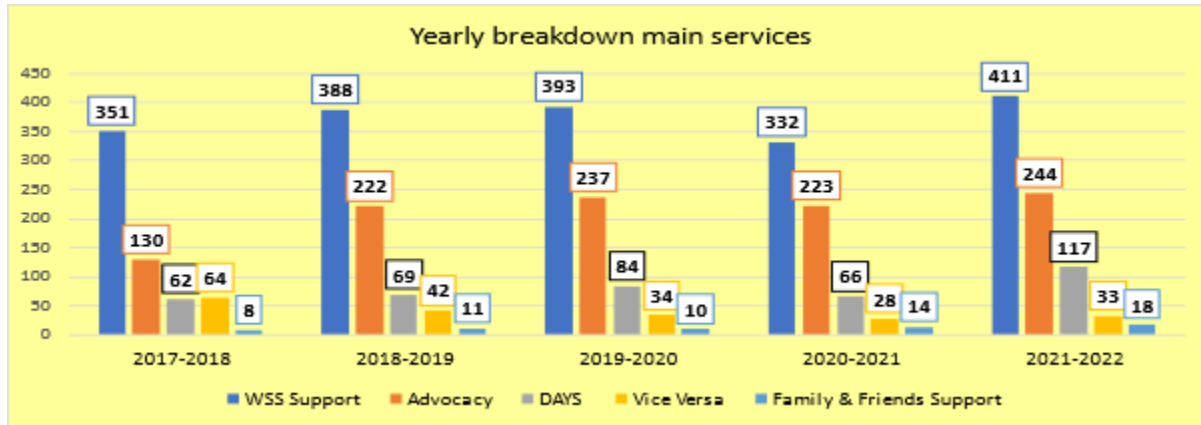
This reporting period saw WRASAC emerge from COVID restrictions and attempt to understand what the new normal is in how we need to work. During this time, we have worked in bubbles, and on a rota basis and have finally moved to a hybrid style of working. I am grateful to my colleagues working for WRASAC for being so open and adaptable during this period of change.

In establishing how we will work moving forward from the pandemic we have let our survivors lead us and have met demand for face to face and outreach work as it has been requested and where restrictions allowed. However, some of our survivors have said that they prefer to work online and therefore where survivors have asked for this mode of delivery, we have continued online working across all our services. By the end of this reporting period we are working mainly face to face or on outreach with survivors in our DAYS and Vice Versa services and Advocacy and WSS are operating a mixture of face to face, outreach and online/telephone support.

This period of reporting has seen an increase in demand across all services. We have worked with 695 new survivors this year with 823 survivors in total being supported across our services. This is broken down across our main support services as follows

WOMEN'S RAPE AND SEXUAL ABUSE CENTRE DUNDEE AND ANGUS LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022



Overview of Services

Women's Support Service

The Women's Support Service provides support to self-identifying women (over 18) who have experienced rape, sexual abuse and/or exploitation.

Support can include 1:1 session in the centre or on outreach, advocacy support and signposting to other organisations for support.

Dundee and Angus Young Survivors (DAYS)

We support all young people of any gender aged between 8 and 18 who live in Dundee or Angus and have experienced any type of sexual abuse.

We take a flexible approach to planning support to best meet the needs of the young person, this can be school, home, community or at our office.

For both of our support services we provide the following options to survivors...

1:1 Support - We offer emotional support to survivors. Each session is a safe and confidential space for survivors to process the trauma they have experienced at their own pace. We do this by using a range of therapeutic interventions and tools which are survivor centred.

Group work support - We various creative groups and peer support groups all of which aims to reduce isolation and extend social circles. The aim of these are to build survivors support networks and build survivors confidence, reducing isolation and feelings of blame and shame.

WOMEN'S RAPE AND SEXUAL ABUSE CENTRE DUNDEE AND ANGUS LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

Family and Friends

We can also provide support to family, friends, partners and agency workers to help them understand the impact of sexual violence and cope with their feelings whilst supporting a survivor.

Vice Versa

Vice Versa provides support to adult women who have been involved, are currently involved or are at risk of being involved in Commercial Sexual Exploitation (CSE). The women we support generally experience multiple disadvantage which may include substance use, homelessness, physical and mental health issues, welfare issues and extensive historical and ongoing trauma.

The aim of the project is to provide women with safety and stabilisation support and with all issues that impact on their involvement in CSE. Support can include 1:1 session in the centre or on outreach, supporting to attend appointments and groups, advocacy support and signposting to other organisations or support. Support is led entirely by the women and their needs and priorities.

Advocacy Service

Our Justice Advocacy Service provides support throughout the criminal justice process. We can support survivors with their decision to report the incident to the Police or not. If they decide to report to the Police, we can go with survivors while they provide their statement and if they would prefer, we can get updates on the investigation from the Police on survivor's behalf.

If the case is reported to the Crown Office and Procurator Fiscal Service (COPFS), we can liaise with survivors assigned Victim Information and Advice Officer (VIA) and talk to them about special measures that can be put in place to make giving evidence as easy as possible.

Advocacy Workers can go into the court room with survivors (as an In Court Supporter) while they give evidence, and they can provide support around verdicts and sentencing. Advocacy workers can also provide post court support to survivors.

Prevention Work

We have a dedicated Prevention Worker who works in schools, colleges and youth settings in Dundee and Angus delivering the Rape Crisis Scotland Prevention Pack.

Gender Based Violence Learning and Development Officer

Co-located between WRASAC and Dundee City Council providing training and support and strategic direction in relation to GBV across the VAWG network and council in Dundee.

Access and Inclusion Worker

This role focuses on increasing access to our service and raising awareness around our service and issues related to sexual violence.

Training and Awareness Raising

Staff across our teams provide training sessions We provide WRASAC Information Session's to staff from Dundee and Angus. We also provide training on a range of topics including understanding sexual violence and dealing with trauma. Additionally, we run community awareness raising events, like our Reclaim the Night March which this year saw our largest attendance and provided a fantastic opportunity for us to show survivors across Dundee that we support them, and it also raised awareness of our service.

WOMEN'S RAPE AND SEXUAL ABUSE CENTRE DUNDEE AND ANGUS LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

Funding

This Funding period saw huge changes to our core funding with The Rape Crisis Specific Fund and Violence Against Women Fund, the Waiting List and Covid Recovery Funding from the Scottish Government coming to an end in September 2021 and Delivering Equally Safe Funding being introduced to bring together and replace these four funding streams. We did not get the full amount we applied for and had to undertake a reprofile for this fund in a short space of time in late August.

We were fortunate that we had also applied for additional funding from COVID Recovery through Dundee City Council. In conjunction with Rape Crisis Scotland, we also applied to Scottish Government 100 days of action funding to increase support provision and tackle the waiting list and were successful. This funding gave us 1 x FT Children's Trauma and Support worker for Dundee and Angus Young Survivors (DAYS) and two 30-hour posts to continue the posts funded by the COVID recovery monies for the WSS Team.

The funding we did receive from DES has taken over the core funding for the Manager, Deputy Manager, Administrative Support Worker and increased funding for the Finance worker, alongside several WSS roles and in year 2 of the funding extends roles currently funded but ending in the next 12 months by providing match funding for roles across the team, allowing us to continue to our work and not decrease capacity.

We are pleased that funding for our Vice Versa service continued through the COVID bridging grant and we were able to secure funding for Vice Versa through the DES funding to continue to deliver this vital and valuable work with the women in this service.

A further joint bid that was put in with RCS to the Tampon Tax to fund a part time Access and Inclusion worker continues to June 22, when it will move over to the DES funding. It took us several attempts to recruit into this role this was and so we reprofiled the underspend into a 30 hours post and some sessional hours, which was undertaken by one of our students Amy Black.

We were also successful in our funding bid to Children in Need to continue a 30 hour per week role of Children Trauma and Support Worker in our Dundee and Angus Young Survivors. This funding is for 2 years.

We have continued Big Lottery funding for 2 x 35-hour FT WSS roles, this funding ends in March 22 and will be continued by DES funding. Separate Big Lottery funding for 1x 35-hour DAYS worker was reprofiled and extended into the next financial year due to issues with recruitment for this role.

In response to the demands on the Advocacy service a joint application that was also made with Rape Crisis Scotland (RCS) to increase the Advocacy service in 2021, this funding was extended to the end of March 22. We have continued to have an influx of survivors accessing for support to the Advocacy service and demand is higher than ever as there are few survivors exiting the service due to the impact of COVID on the Criminal Justice System.

Dundee City Council have continued their core funding allowing us to continue funding for a 28-hour post in the WSS team and to introduce a new TL role for the WSS team. We were also able to secure a further 12 months funding for the Angus Outreach worker role.

We also completed a partnership bid to the DES fund with Dundee Learning Organisational Development Team for two Gender Based Violence Learning and Development Officers and were successful in securing half of the funding we applied for. Therefore, we were able to reprofile this fund and recruit for one FT GBV LDO post, who began in post in Jan 22. We are excited to see this role develop over the next reporting period.

Due to the continued impact of Covid, ever increasing demands on service, application for and introduction of new funding and then continued difficulties with recruitment, coupled with the restricted nature of most funding, this funding period has been extremely complex. Our level of funding has increased significantly and has required astute management of funding and accounting, with full review and reprofiling and full usage of match funding across our services to utilise all available funding and not return any underspend. I am indebted to our finance worker Ewa Cebera for her hard work, dedication and support during this funding period.

WOMEN'S RAPE AND SEXUAL ABUSE CENTRE DUNDEE AND ANGUS LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

Staffing

This funding period saw our staff team grow from 20 paid staff to 27 paid staff, along with 8 volunteers and we also hosted 2 students from the Community Learning and Development course. The growth that has been achieved has enabled us to provide increased service to survivors to try and meet demand, but it has also meant that recruitment and training has become a massive part of our activities over the past year. This growth has been challenging for the management structure that were in place, with the Deputy and Manager line managing 20+ staff between them. We have therefore introduced a new Team Leader role to support the work of the WSS team and relieve some pressure from the Management Team.

To support new colleagues and students we have reviewed and implemented a new induction program and for all staff provided access to protected time on a Wednesday morning to support them including training, peer support, team meeting and a wellbeing Wednesday.

I would like to take this opportunity to thank everyone old and new who have worked or volunteered at WRASAC during this funding period and supported the changes WRASAC has been working through, and still is working through during the growth of our service. I am very privileged to work with such a wonderful team who deliver such a fantastic service to our survivors.

WOMEN'S RAPE AND SEXUAL ABUSE CENTRE DUNDEE AND ANGUS LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Financial review

a. Financial position

The directors are satisfied with the financial position of the company and are grateful for the continuing funding from the Scottish Government and all of our other funders without which we could not do the work we do.

Overall, there are net incoming resources of £911,050 (2021: £770,570) in the year.

Overall net assets have increased from £179,337 to £304,064

b. Reserves policy

The directors have established a policy whereby unrestricted funds not committed or invested in tangible fixed assets held by the charity should be equivalent to approximately three months of resources expended, excluding grants paid. The directors are satisfied that whilst this level of reserves has not been met, reserves held are sufficient to continue and the directors will endeavour to increase reserves if possible, and to monitor the activities of the charity.

c. Going concern

The charity has core and project funding, and the funding agreements vary between 1–5-year terms. The level of project activity is directly linked to funding availability.

Funding has been secured for 2022/23 and 2023/24 for key funding agreements. The trustees and key management continue to seek and secure additional funding for the charity to allow the charity to continue to meet its objectives.

Having considered budgets and cash flows, monthly management accounts and available working capital, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The trustees are not aware of any known material uncertainties regarding the charity's ability to continue as a going concern.

d. Principle risks and uncertainties

The directors actively review the major risks which the charity faces on a regular basis and believe that maintaining reserve levels, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions.

A key risk identified by the trustees is that the majority of our funding coming into the charity is restricted and much of which is provided by the Scottish Government. We have undertaken work to source other funders and work closely with partner agencies and local council across the Violence Against Women Partnerships in Angus and Dundee. We have been successful in some of these bids and in this next year we are aiming to diversify our funding further and begin looking at fundraising.

e. Future plans

In consultation with our staff, partners agencies and survivors we will begin work in Autumn 2022 and continue this into Spring 2023 to reflect on current strategic plan and begin the development of our next 3-year strategic plan for 2023-2026.

We are looking to source and set up a base in the Angus area to enable us to develop a better presence and support the work we undertake in the area.

We have recently secured funding from CORRA for WRASAC supported by partners across the Dundee area are responsible for the setting up, development and facilitation of Dundee Womens Hub (DWH). The main aim of the DWH is to increase capacity and co-ordination of services to respond to the needs of the women experiencing substance use and multiple disadvantage. The hub will improve access to substance use and related services for women in Dundee with the overall goal of improving physical and emotional wellbeing for women who experience substance use and multiple disadvantages.

The trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

WOMEN'S RAPE AND SEXUAL ABUSE CENTRE DUNDEE AND ANGUS LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Structure, governance and management

The charity is a company limited by guarantee and is therefore governed by a memorandum and articles of association, which are known as "the constitution".

Our Board of Governors work well together and have worked hard to develop a number of strategic plans and ensure appropriate governance and support to the organisation despite being few in number.

We have agreed our Strategic Plan 2018-2023 and Fundraising Strategy. The board have also been proactive in seeking support and guidance on how to improve our governance. To this end we completed an Organisational Health Check with the Voluntary Action Fund and we are in the process of working towards our Good Governance Award.

We continue to prioritise attracting more board members, particularly those with a financial, fund raising and Human Resource management skills.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Angela Betsy Jane Wilson

Jan Law

(Resigned 17 June 2021)

Elizabeth Johnston

(Resigned 6 April 2021)

Emma White

Jacqueline Ramsay

Louise Stanley

(Resigned 31 August 2022)

Nicola Brown

Gemma Martin

(Appointed 1 June 2022)

Key management remuneration

In the opinion of the trustees there is one member of key management, the CEO. In 2021-22 the total remuneration to this position (including employer's pension contribution) was £50,704 (2021 : £42,829).

WOMEN'S RAPE AND SEXUAL ABUSE CENTRE DUNDEE AND ANGUS LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Statement of trustees' responsibilities

The trustees, who are also the directors of Women's Rape And Sexual Abuse Centre Dundee And Angus Ltd for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these 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 UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

Auditor

In accordance with the company's articles, a resolution proposing that Bird Simpson & Co be reappointed as auditor of the company will be put at a General Meeting.

The trustees' report was approved by the Board of Trustees.

Angela Betsy Jane Wilson

Angela Betsy Jane Wilson

Trustee

21 December 2022

WOMEN'S RAPE AND SEXUAL ABUSE CENTRE DUNDEE AND ANGUS LTD

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF WOMEN'S RAPE AND SEXUAL ABUSE CENTRE DUNDEE AND ANGUS LTD

Opinion

We have audited the financial statements of Women's Rape And Sexual Abuse Centre Dundee And Angus Ltd (the 'charity') for the year ended 31 March 2022 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the 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 Financial Reporting Standard 102 *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 charitable company's affairs as at 31 March 2022 and of its incoming resources and application of 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 requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other 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 included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

WOMEN'S RAPE AND SEXUAL ABUSE CENTRE DUNDEE AND ANGUS LTD

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF WOMEN'S RAPE AND SEXUAL ABUSE CENTRE DUNDEE AND ANGUS LTD

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 Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our opinion:

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

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

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

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

- we identified the laws and regulations applicable to the charity through discussion with management and, for a charity, we deem these to be standard charity laws and regulations. These included those which could directly impact the financial statements.
- we also identified other laws and regulations (such as employment law, health & safety regulations, ISO standards, AML, etc.) which could have an impact on operations, and we deem these to be standard for a charity and where appropriate investigated any areas of non-compliance.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by;

- making enquiries of management as to where they considered there was a susceptibility to fraud, and their knowledge of actual, suspected, and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

WOMEN'S RAPE AND SEXUAL ABUSE CENTRE DUNDEE AND ANGUS LTD

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF WOMEN'S RAPE AND SEXUAL ABUSE CENTRE DUNDEE AND ANGUS LTD

To address the risk of fraud through management bias and override of controls, we;

- performed a full comparison of the annual results to identify and unusual or unexpected amounts;
- tested journal entries to identify any unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to;

- we reviewed the financial statements and disclosures and agreed them to underlying supporting documentation;
- we assessed areas of significant risk to the company and tailored our audit work to address these;
- discussion with management over any actual or potential litigation or claims against the charity;
- reviewing correspondence with relevant regulators and legal advisors where any potential non-compliance exists. This included review of correspondence with HMRC.

Due to the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulations. This risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, or misrepresentation. As part of our review care was taken to identify any related parties

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <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 regulation 10 of the Charities Accounts (Scotland) Regulations 2006. 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 auditors' 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.

Murray Dalgety

Murray Dalgety (Senior Statutory Auditor)
for and on behalf of Bird Simpson & Co

21 December 2022

Chartered Accountants
Statutory Auditor

144 Nethergate
Dundee
DD1 4EB

Bird Simpson & Co is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

WOMEN'S RAPE AND SEXUAL ABUSE CENTRE DUNDEE AND ANGUS LTD

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

| | Notes | Unrestricted funds 2022 £ | Restricted funds 2022 £ | Total 2022 £ | Unrestricted funds 2021 £ | Restricted funds 2021 £ | Total 2021 £ |
|---|-------|---------------------------------|-------------------------------|-----------------------|---------------------------------|-------------------------------|-----------------------|
| Income and endowments from: | | | | | | | |
| Donations and legacies | 3 | 12,770 | 894,280 | 907,050 | 18,422 | 719,080 | 737,502 |
| Other income | 4 | 4,000 | - | 4,000 | 33,068 | - | 33,068 |
| Total income | | <u>16,770</u> | <u>894,280</u> | <u>911,050</u> | <u>51,490</u> | <u>719,080</u> | <u>770,570</u> |
| Expenditure on: | | | | | | | |
| Charitable activities | 5 | 5,951 | 780,372 | 786,323 | 21,416 | 655,040 | 676,456 |
| Net incoming resources before transfers | | <u>10,819</u> | <u>113,908</u> | <u>124,727</u> | <u>30,074</u> | <u>64,040</u> | <u>94,114</u> |
| Gross transfers between funds | | 14,863 | (14,863) | - | (2,194) | 2,194 | - |
| Net income for the year/ Net movement in funds | | <u>25,682</u> | <u>99,045</u> | <u>124,727</u> | <u>27,880</u> | <u>66,234</u> | <u>94,114</u> |
| Fund balances at 1 April 2021 | | <u>91,768</u> | <u>87,569</u> | <u>179,337</u> | <u>63,888</u> | <u>21,335</u> | <u>85,223</u> |
| Fund balances at 31 March 2022 | | <u><u>117,450</u></u> | <u><u>186,614</u></u> | <u><u>304,064</u></u> | <u><u>91,768</u></u> | <u><u>87,569</u></u> | <u><u>179,337</u></u> |

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

WOMEN'S RAPE AND SEXUAL ABUSE CENTRE DUNDEE AND ANGUS LTD

BALANCE SHEET

AS AT 31 MARCH 2022

| | Notes | 2022 £ | £ | 2021 £ | £ |
|---|-------|-----------------|-----------------------|-----------------|-----------------------|
| Fixed assets | | | | | |
| Tangible assets | 8 | | 7,018 | | 7,454 |
| Current assets | | | | | |
| Debtors | 9 | 25,859 | | 83,210 | |
| Cash at bank and in hand | | 332,995 | | 119,199 | |
| | | <u>358,854</u> | | <u>202,409</u> | |
| Creditors: amounts falling due within one year | 10 | <u>(61,808)</u> | | <u>(30,526)</u> | |
| Net current assets | | | <u>297,046</u> | | <u>171,883</u> |
| Total assets less current liabilities | | | <u><u>304,064</u></u> | | <u><u>179,337</u></u> |
| Income funds | | | | | |
| Restricted funds | 11 | | 186,614 | | 87,569 |
| <u>Unrestricted funds</u> | | | | | |
| Designated funds: | | | | | |
| Designated-Fixed Assets | | 7,018 | | 7,454 | |
| Designated-Capital Fund | | 20,000 | | 20,000 | |
| | | <u>27,018</u> | | <u>27,454</u> | |
| General unrestricted funds | 12 | 90,432 | | 64,314 | |
| | | | <u>117,450</u> | | <u>91,768</u> |
| | | | <u><u>304,064</u></u> | | <u><u>179,337</u></u> |

WOMEN'S RAPE AND SEXUAL ABUSE CENTRE DUNDEE AND ANGUS LTD

BALANCE SHEET (CONTINUED)

AS AT 31 MARCH 2022

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022, although an audit has been carried out under section 144 of the Charities Act 2011.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 21 December 2022

Angela Betsy Jane Wilson

Angela Betsy Jane Wilson
Trustee

Nicola Brown

Nicola Brown
Trustee

Company registration number SC241372

WOMEN'S RAPE AND SEXUAL ABUSE CENTRE DUNDEE AND ANGUS LTD

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2022

| | Notes | 2022 £ | £ | 2021 £ | £ |
|--|-------|-----------|----------------|-----------|----------------|
| Cash flows from operating activities | | | | | |
| Cash generated from operations | 15 | | 218,407 | | 7,410 |
| Investing activities | | | | | |
| Purchase of tangible fixed assets | | (4,611) | | (5,568) | |
| Net cash used in investing activities | | | (4,611) | | (5,568) |
| Net cash used in financing activities | | | - | | - |
| Net increase in cash and cash equivalents | | | 213,796 | | 1,842 |
| Cash and cash equivalents at beginning of year | | | 119,199 | | 117,357 |
| Cash and cash equivalents at end of year | | | <u>332,995</u> | | <u>119,199</u> |

WOMEN'S RAPE AND SEXUAL ABUSE CENTRE DUNDEE AND ANGUS LTD

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information

Women's Rape And Sexual Abuse Centre Dundee And Angus Ltd is a private company limited by guarantee incorporated in Scotland. The registered office is Sangobeg House, 4 Francis Street, Dundee, DD3 8HH.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

WOMEN'S RAPE AND SEXUAL ABUSE CENTRE DUNDEE AND ANGUS LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

| | |
|------------------------------|-------------------|
| Computers & office equipment | 25% Straight line |
|------------------------------|-------------------|

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

WOMEN'S RAPE AND SEXUAL ABUSE CENTRE DUNDEE AND ANGUS LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

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.

WOMEN'S RAPE AND SEXUAL ABUSE CENTRE DUNDEE AND ANGUS LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

3 Donations and legacies

| | Unrestricted funds | Restricted funds | Total | Unrestricted funds | Restricted funds | Total |
|---------------------|-------------------------------|-----------------------------|----------------|-----------------------|---------------------|----------------|
| | 2022 | 2022 | 2022 | 2021 | 2021 | 2021 |
| | £ | £ | £ | £ | £ | £ |
| Donations and gifts | 12,770 | - | 12,770 | 18,422 | - | 18,422 |
| Grants | - | 894,280 | 894,280 | - | 719,080 | 719,080 |
| | <u>12,770</u> | <u>894,280</u> | <u>907,050</u> | <u>18,422</u> | <u>719,080</u> | <u>737,502</u> |

A full breakdown of Restricted Fund grant income is provided in note 11.

4 Other income

| | Unrestricted funds | Unrestricted funds |
|----------------------------|-------------------------------|-----------------------|
| | 2022 | 2021 |
| | £ | £ |
| Employment Allowance | 4,000 | 4,000 |
| Maternity Allowance | - | 2,711 |
| Government - COVID Support | - | 26,357 |
| | <u>4,000</u> | <u>33,068</u> |

WOMEN'S RAPE AND SEXUAL ABUSE CENTRE DUNDEE AND ANGUS LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

5 Charitable activities

| | 2022 £ | 2021 £ |
|-----------------------------|----------------|----------------|
| Staff costs | 651,008 | 545,337 |
| Depreciation and impairment | 5,047 | 3,935 |
| Additional staff costs | 47,396 | 21,388 |
| Volunteer costs | 93 | - |
| Service user costs | 4,211 | 17,414 |
| Resources/publicity | 1,825 | 413 |
| Overheads | 76,743 | 87,969 |
| | <u>786,323</u> | <u>676,456</u> |
| | <u>786,323</u> | <u>676,456</u> |
| Analysis by fund | | |
| Unrestricted funds | 5,951 | 21,416 |
| Restricted funds | 780,372 | 655,040 |
| | <u>786,323</u> | <u>676,456</u> |

6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year (2021: Nil).

7 Employees

The average monthly number of employees during the year was:

| | 2022 Number | 2021 Number |
|--------------------------------|----------------|----------------|
| Office and project staff (FTE) | 23 | 20 |
| | <u>23</u> | <u>20</u> |

Employment costs

| | 2022 £ | 2021 £ |
|-----------------------|----------------|----------------|
| Wages and salaries | 574,370 | 477,509 |
| Social security costs | 49,483 | 42,572 |
| Other pension costs | 27,155 | 25,256 |
| | <u>651,008</u> | <u>545,337</u> |

There were no employees whose annual remuneration was more than £60,000.

WOMEN'S RAPE AND SEXUAL ABUSE CENTRE DUNDEE AND ANGUS LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

| | | | |
|-----------|---|---|---------------|
| 8 | Tangible fixed assets | Computers & office equipment | £ |
| | Cost | | |
| | At 1 April 2021 | | 44,386 |
| | Additions | | 4,611 |
| | | | <u>48,997</u> |
| | At 31 March 2022 | | <u>48,997</u> |
| | Depreciation and impairment | | |
| | At 1 April 2021 | | 36,932 |
| | Depreciation charged in the year | | 5,047 |
| | | | <u>41,979</u> |
| | At 31 March 2022 | | <u>41,979</u> |
| | Carrying amount | | |
| | At 31 March 2022 | | <u>7,018</u> |
| | At 31 March 2021 | | <u>7,454</u> |
| | | | <u>7,454</u> |
| 9 | Debtors | 2022 | 2021 |
| | Amounts falling due within one year: | £ | £ |
| | Trade debtors | 22,505 | 78,369 |
| | Prepayments and accrued income | 3,354 | 4,841 |
| | | <u>25,859</u> | <u>83,210</u> |
| | | <u>25,859</u> | <u>83,210</u> |
| 10 | Creditors: amounts falling due within one year | 2022 | 2021 |
| | | £ | £ |
| | Trade creditors | 36,287 | 10,095 |
| | Other creditors | 25,521 | 20,431 |
| | | <u>61,808</u> | <u>30,526</u> |
| | | <u>61,808</u> | <u>30,526</u> |

WOMEN'S RAPE AND SEXUAL ABUSE CENTRE DUNDEE AND ANGUS LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

11 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

| | Movement in funds | | | | Movement in funds | | | | Balance at 31 March 2022 |
|----------------------------------|----------------------------|-----------------------|-----------------------|-----------|----------------------------|-----------------------|-----------------------|-----------|--------------------------------|
| | Balance at 1 April 2020 | Incoming resources | Resources expended | Transfers | Balance at 1 April 2021 | Incoming resources | Resources expended | Transfers | |
| | £ | £ | £ | £ | £ | £ | £ | £ | |
| Angus Outreach 1 | 21,000 | 21,000 | (36,996) | - | 5,004 | 42,000 | (32,141) | (14,863) | - |
| Big Lottery DAYS 30 | - | 46,934 | (25,260) | - | 21,674 | 47,934 | (39,191) | - | 30,417 |
| Big Lottery Support Service 29 | 8,782 | 103,126 | (96,114) | - | 15,794 | 106,220 | (122,014) | - | - |
| Children In Need 9 | 14,137 | 44,781 | (37,923) | - | 20,995 | - | (20,995) | - | - |
| Advocacy 2 | - | 72,000 | (72,000) | - | - | 73,500 | (73,500) | - | - |
| VAW 10 | - | 1,000 | (1,000) | - | - | 24,792 | (24,792) | - | - |
| RCS 15 | 7,500 | - | (7,500) | - | - | 25,000 | (25,000) | - | - |
| RCS Prevention 17 | (12,176) | 61,979 | (49,803) | - | - | 23,887 | (23,887) | - | - |
| Morrisons Foundation 11 | 713 | - | (357) | - | 356 | - | (356) | - | - |
| Womens Support Service Dundee 20 | (10,349) | 62,500 | (52,151) | - | - | 58,409 | (58,409) | - | - |
| Children In Need 41 | - | 23,895 | (23,895) | - | - | 15,673 | (12,671) | - | 3,002 |
| RCS Could Bridging 33 | - | 23,202 | (22,172) | - | 1,030 | 21,902 | (22,932) | - | - |
| SG-Access To Support 19 | 607 | 74,000 | (61,995) | - | 12,612 | 37,000 | (49,612) | - | - |
| RCS Translation 37 | 3,563 | 57,433 | (60,996) | - | - | 1,938 | (1,938) | - | - |
| Dundee Could Recovery 2021 38 | (2,194) | - | - | 2,194 | - | 82,000 | (82,000) | - | - |
| Advocacy EXT 34 | - | 23,250 | (12,684) | - | 10,566 | 13,733 | (24,299) | - | - |
| DES 39 | (604) | 21,675 | (21,071) | - | - | 135,981 | (63,865) | - | 72,116 |
| Wellbeing Fund 31 | (49) | 9,100 | (9,008) | - | 43 | - | (43) | - | - |
| SG-Waiting List 40 | (96) | 10,195 | (10,099) | - | - | 43,000 | (24,319) | - | 18,681 |
| Click Partnership 25 | (9,499) | 51,041 | (50,341) | - | (8,799) | 19,814 | (11,015) | - | - |
| Tampon Tax 35 | - | - | - | - | 4,294 | 33,281 | (29,587) | - | 7,988 |
| Additional Encompas Fund 38 | - | - | - | - | 4,000 | (3,310) | (690) | - | - |
| DES Partnership 42 | - | - | - | - | - | 26,260 | (13,177) | - | 13,082 |
| Womens Safety Worker 43 | - | - | - | - | - | 39,262 | (240) | - | 39,022 |

WOMEN'S RAPE AND SEXUAL ABUSE CENTRE DUNDEE AND ANGUS LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

11 Restricted funds

(Continued)

| | | | | | | | | | |
|----------------------|---------------|----------------|------------------|--------------|---------------|----------------|------------------|-----------------|----------------|
| Advocacy Extend 2 44 | - | - | - | - | - | 23,700 | (23,700) | - | - |
| Angus Outreach 45 | - | - | - | - | - | 1,562 | - | - | 1,562 |
| DES-ESAS 48 | - | - | - | - | - | 744 | - | - | 744 |
| | <u>21,335</u> | <u>707,111</u> | <u>(651,365)</u> | <u>2,194</u> | <u>87,569</u> | <u>894,280</u> | <u>(780,371)</u> | <u>(14,863)</u> | <u>186,614</u> |

WOMEN'S RAPE AND SEXUAL ABUSE CENTRE DUNDEE AND ANGUS LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

11 Restricted funds

(Continued)

Angus Outreach - Supports the provision of trauma informed support to survivors of sexual violence and abuse on an outreach basis across rural Angus, increasing accessibility to women.

Big Lottery – Supports the provision of our Trauma Informed women's support service, providing 1;1 support, advocacy's and group activities including gardening to survivors of sexual violence and abuse.

Children In Need - To support young male, female and trans survivors (aged 11-18) of rape, sexual abuse and exploitation through our independent Young Peoples' Service - DAYS - Dundee and Angus Young Survivors' Project.

RCS Advocacy - This project is part of the Rape Crisis Scotland National Advocacy Project which is funded by the Scottish Government. It aims to provide support and advocacy to survivors who have engaged or are considering engaging with the criminal justice system following a sexual crime.

Women's Support and Service - Funds our Team Leader - Women's Support Service who has responsibility for the operational management of the service.

Scottish Government - Violence Against Women and Girls - This Scottish Government funding supports the provision of trauma informed support to survivors of sexual violence and abuse, improved partnership working and reducing the prevalence of sexual violence and abuse.

Morrisons Foundation - The provision of funding to help us renovate our support rooms in the centre making them feel safe and welcoming.

Rape Crisis Specific Fund - This Scottish Government funding supports the provision of trauma informed support to survivors of sexual abuse and violence, improved partnership working and reducing the prevalence of sexual violence and abuse.

RCS-Prevention - This project is part of the Rape Crisis Scotland National Prevention Project which is funded by the Scottish Government. It focuses on sexual violence prevention work with young people, for example, in schools, youth settings and universities.

Scottish Government- Waiting lists, funding provided by the Scottish Government to help Rape Crisis Centres tackle their waiting lists.

Women's Support Service Dundee- Funding received from Dundee Health and Social Care Partnership to support the provision of services to women with experiences of rape, sexual abuse and exploitation.

Vice Versa - To provide support to women involved in prostitution and sexual exploitation, addressing their drug and alcohol, mental health, housing and offending issues.

Covid-19 – Support from the Scottish Government to enable the continued delivery of services, minimising the disruption to these essential services, primarily by covering the costs of a move to remote working across Scotland wherever possible. Contributing to 6 months of costs for adapting our services to meet the challenges of provision in the context of the coronavirus, including additional cleaning costs, costs for staff and clients to travel by taxi to centres to attend face to face sessions where allowed, and working from home costs/payments to staff.

WOMEN'S RAPE AND SEXUAL ABUSE CENTRE DUNDEE AND ANGUS LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

11 Restricted funds

(Continued)

Wellbeing Fund – Funded for to encourage, support and increase the wellbeing of survivors isolated during the pandemic. Wellbeing and resilience packs, food vouchers and online EFT and complementary therapies sessions were provided.

Women's Support Encompass Network – Contributed towards 4 months of core costs for the Vice Versa project and additional support for women in response to the effect the COVID-19 pandemic has had on them; support with emergency payments for gas and electricity and food parcels and winter clothing.

Click Partnership Vice Versa – Partnership of organisations working together across Scotland to support women who sell or exchange sex or sexual images online. Providing live chat, one to one support, information and resources.

WOMEN'S RAPE AND SEXUAL ABUSE CENTRE DUNDEE AND ANGUS LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

12 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

| | Movement in funds | | | Movement in funds | | | |
|-----------------------------|----------------------------|-----------------------|-----------------------|----------------------------|-----------------------|-----------------------|--------------------------------|
| | Balance at 1 April 2020 | Incoming resources | Resources expended | Balance at 1 April 2021 | Incoming resources | Resources expended | Balance at 31 March 2022 |
| | £ | £ | £ | £ | £ | £ | £ |
| Designated- Fixed Assets | 5,821 | 5,568 | (3,935) | 7,454 | 4,611 | (5,047) | 7,018 |
| Designated- Capital Fund | 20,000 | - | - | 20,000 | - | - | 20,000 |
| | <u>25,821</u> | <u>5,568</u> | <u>(3,935)</u> | <u>27,454</u> | <u>4,611</u> | <u>(5,047)</u> | <u>27,018</u> |

Designated - Fixed Assets - Represents the net book value of the charity's tangible fixed assets. Annual depreciation is charged to the fund and additions transferred to it.

Designated - Capital Fund - A fund established with the ultimate objective of the charity purchasing or building new premises.

13 Analysis of net assets between funds

| | Unrestricted funds 2022 £ | Restricted funds 2022 £ | Total 2022 £ | Unrestricted funds 2021 £ | Restricted funds 2021 £ | Total 2021 £ |
|--|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| Fund balances at 31 March 2022 are represented by: | | | | | | |
| Tangible assets | 6,597 | 421 | 7,018 | 5,807 | 1,647 | 7,454 |
| Current assets/(liabilities) | 110,853 | 186,193 | 297,046 | 85,961 | 85,922 | 171,883 |
| | <u>117,450</u> | <u>186,614</u> | <u>304,064</u> | <u>91,768</u> | <u>87,569</u> | <u>179,337</u> |

14 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

WOMEN'S RAPE AND SEXUAL ABUSE CENTRE DUNDEE AND ANGUS LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

| 15 Cash generated from operations | 2022 | 2021 |
|--|----------------|--------------|
| | £ | £ |
| Surplus for the year | 124,727 | 94,114 |
| Adjustments for: | | |
| Depreciation and impairment of tangible fixed assets | 5,047 | 3,935 |
| Movements in working capital: | | |
| Decrease/(increase) in debtors | 57,351 | (57,267) |
| Increase/(decrease) in creditors | 31,282 | (8,476) |
| (Decrease) in deferred income | - | (24,896) |
| Cash generated from operations | <u>218,407</u> | <u>7,410</u> |
| 16 Analysis of changes in net funds | | |
| The charity had no debt during the year. | | |