

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 2024

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

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Angela Betsy Jane Wilson Emma White Gemma Martin Sophie Louise Fairweather Eve Hughes (Appointed 7 June 2023) Dr Gail Toms (Appointed 6 March 2024)
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 4 Brindley Place Birmingham B1 2JB

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

CONTENTS

	Page
Trustees' report	1 - 10
Statement of trustees' responsibilities	11
Independent auditor's report	12 - 14
Statement of financial activities	15
Balance sheet	16
Statement of cash flows	17
Notes to the financial statements	18 - 30

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

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report and financial statements for the year ended 31 March 2024.

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 39 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:

- Initial Referral Team (IRT)
- Women's Support Service (WSS)
- Angus Outreach Service
- Justice Advocacy Service
- Dundee & Angus Young Survivors (DAYS)
- Sexual Violence Prevention Service
- Vice Versa (Women involved in Commercial Sexual Exploitation)
- Woman Family Safety Service in partnership with Angus Justice Services
- Community Engagement Worker

Gender Based Violence Learning and Development Officer who is co-located between Dundee City Council and WRASAC.

Gender Based Violence Learning and Development Officer who is co-located between Angus Protecting People Team and WRASAC.

Trauma Learning and Development Officer who is co-located between Dundee City Council and WRASAC.

MARAC Learning and Development Officer who is co-located between Dundee Womens Aid Assist and WRASAC.

This year we opened Dundee Womens Hub employing a Co-ordinator and Support Worker to run this new project.

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 2024

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 sexual abuse at any time in their lives. In furtherance of the above objects but not otherwise, the company shall have the power:

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 practices 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 visual/audio.

Chair of the Board Report

This year has been another busy year for WRASAC with the organisation continuing to grow and develop to meet the needs of survivors of sexual violence. The board meets monthly to ensure that the appropriate checks and balances are in place to provide reassurance that the organisation is being run in an effective and efficient manner and in accordance with the articles of association. The board also provide support to the senior leadership team who are responsible for delivering the strategic and organisational aims in an increasingly challenging financial landscape.

Each board member has an additional assigned role, commensurate with their experience, such as treasurer, HR liaison, funding and fundraising advisor and adult/child safety, protection and safeguarding advisor, legal liaison. This assists the board to provide sound governance across all areas. As Chair, I wish to express my deep appreciation to all the Directors who give their time and expertise on a voluntary basis.

The Directors would like to express their profound gratitude to our fantastically skilled and dedicated leadership team, staff and volunteers for their continued hard work, enthusiasm and commitment to the work of Women's 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 we have seen a continued increase in demand across all of the services. We have supported 821 survivors; an increase of 202 survivors from the previous year, which is 32.5% increase.

All our services have been extremely busy, as is shown above from April 2023 to the end of March 2024 WRASAC delivered 9019 hours of support to survivors.

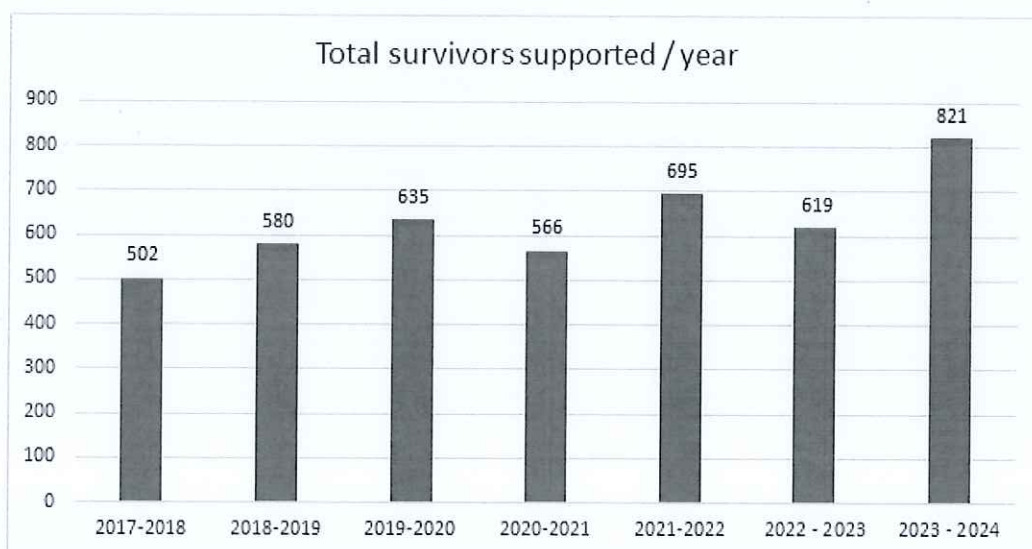
We have been impacted this year once again by continued difficulties in recruiting, with some roles have been vacant for longer than we would like, and once recruited we need to take the time to fully induct and develop the new members of our team; this has had some impact on our capacity to deliver support and as such we think that had we had a full staff team our hours of support would have gone over 10,000 this reporting period.

By the August of 2023 we were finally up to a full complement of staff across most of our services, and this has allowed us to review and develop services to ensure that they are working effectively to meet the needs of all survivors.

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

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

FOR THE YEAR ENDED 31 MARCH 2024



Overview of Services

Initial Referral Team (IRT)

Our Initial referral team (IRT) are our front-line team into the organisation. They manage the support and enquiry line, email referrals and enquires and provide 1-1 short term here and now support of up to 3 sessions to self-identifying women (over 18) across Dundee and Angus.

The IRT assess and identifies with the women their needs and can support with warm referrals into other agencies, linking them into appropriate services, provide them opportunities into group work or after assessment a referral into our women's support service.

Impact of IRT

With the introduction of the Initial Referral Team, we can see a significant drop of women on the waiting list, from 104 women to 72 within that first month of making changes to the way the service was set up and running in WRASAC. This meant that women went from waiting 9 months for support to around 6 months on average. Over the next few months, the waiting list continued to drop and this meant that women were waiting on average around 3 months for support from June 2023 until November 2023. Due to 1 full staff member leave the women's support team in January 2024 we did see a further increase in the waiting times due to staffing capacity resulting in an increase of waiting times for women into 2024.

Staffing - Over this last year we have had 3 staff working within IRT 1 x 28-hour role, 1 x 25-hour role, 1 x 20-hour role. We had two staff members continue working in the IRT role (28 hour and 20-hour post) funded by Scottish Government Waiting List. In August 2023 an additional staff member joined this team, funded by Dundee Health and Social Care Partnership which enabled us to continue to tackle the WSS waiting list and support staff capacity within IRT due to the demand within that service. Throughout the remainder of the year the staff team has remained the same with some additional support from the WSS to ensure cover across annual leave and absence in the team.

Women's Support Service (WSS)

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, group work, advocacy support and/or signposting to other organisations for support.

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

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

FOR THE YEAR ENDED 31 MARCH 2024

Staffing - During this period, we had staff changes across the WSS which included a new team leader coming into post in July 2023 with changes in leadership in WRASAC. Over this period, we had a 35-hour staff member leave in January 2024 and a 28-hour staff member due to leave in April 2024.

For both of our support services (DAYS & WSS) 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.

Over this period, we received 51 new referrals into service and worked with 121 children and young people.

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). This can include in-person selling sex or online forms. 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. There were 19 women open to Vice Versa support during this period which is less than previous years and we believe this is due to the impact of not having a specific worker in post for large periods of time.

Staffing - For significant periods of time between January 2023 and August 23 there was not a Vice Versa worker in post which reduced our capacity to provide support. Support during this time was covered by the DWH Co-Ordinator and members of the IRT team. We recruited a Vice Versa worker (35 hours) who started in August 2023. In April, the Vice Versa worker reduced their hours to 30 hours. The remaining 5 hours have been picked up by another worker focussing on Commercial Sexual Exploitation information and awareness raising of the service.

Dundee Women's Hub

Dundee Women's Hub (DWH) opened in August 2023 and is funded by CORRA. Dundee Women's Hub is a multiagency support hub for women and trans women over 18 who are experiencing or have experienced multiple disadvantages, with a particular focus on substance and alcohol use, homelessness and housing issues, gender-based violence, isolation and trauma. The aim of Dundee Women's Hub is to reduce barriers for women to access support by offering holistic support under one roof. We also provide laundry and showering facilities. WRASAC is the lead organisation in Dundee Women's Hub.

The Dundee Women's Hub Support Worker provides support to women accessing Dundee Women's Hub – this support can take place within DWH, or support can take place face to face, over the phone or online. This support could include exploring your support needs advocacy support to access and attend appointments to make sure women's voices are heard, safety planning, emotional support to develop healthy coping strategies, understanding trauma and the impact it has and building confidence. There were 25 women open directly for DWH Support (starting from August 23 when DWH opened).

Staffing - From August 23 to October 23, we had a DWH Support Worker (25 hours) in post. We then recruited our current DWH Support Worker who started in December 2023. The DWH Co-Ordinator (35 hours) has been in post from November 2022. We have reprofiled 2 hours of CORRA funding dedicated to social media. From January to April 2024, we had a 3rd year Community Education student on placement.

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

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

FOR THE YEAR ENDED 31 MARCH 2024

Justice Advocacy Service

Our Justice Advocacy Service provides support throughout the criminal justice process. We can support survivors with their decision to report any current or historical incident of sexual violence to the Police or not. If they decide to report to the Police, we can support 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 staff are available to support survivors attend any COPFS appointments to offer emotional support and support survivors understanding of the justice process.

Advocacy Workers can go into the court room or commission suite with survivors, as an in-court supporter, while they provide evidence. Advocacy worker will continue to offer emotional and practical support during trials, verdict outcomes and sentencing. Advocacy workers can also provide post court support to survivors and will discuss any possible referral or signposting to other agencies/support if required.

During this period there were 136 referrals made to Advocacy service. At the end of this period there were 129 Active cases open – cases that were engaging in reporting/preparing and attending trial and 130 Inactive cases open – cases that were being investigated by Police Scotland or pending decision to prosecute from COPFS, totalling 259 cases that received or are receiving support by the end of March 2024.

Staffing - During this period there were 5 members of staff within Advocacy team. 1 x Senior (35 hours) and 4 x Advocacy workers (28 hours). There were 2 new recruits to advocacy team during this period with one post being filled in August 2023 and one in January 2024. This is the first time for last 6 months of the year that the Advocacy team was at its full complement of funded staff.

Women Family Safety Service

Women Family Safety Service provide support to women who are survivors of gender-based violence and whose partners or ex partners are subject to reports, risk assessments, or perpetrator programme interventions being delivered by, or on behalf of the Angus Justice Services.

The Women Family Safety Worker will support the women to look at risk and safety planning and will keep them up to date if their partner or ex-partner is then given a Community Payback Order with programme requirement to undertake the Fergus Perpetrator Programme. During this time the Women and family Safety Worker will share some of the work being undertaken and will offer emotional and practical support to the women during this time. During the period there were 64 referrals made to WFSS.

Staffing - There is one Women Family Support Worker in a full-time post (35 hours) who varies time spent between WRASAC office, Outreach support and visiting Angus Justice offices. This post was vacant for a few months in June and July of 2023 with the new worker starting in post in August 2023.

Prevention Work

We have a dedicated Prevention Worker (21 hours) who works in schools, colleges and youth settings in Dundee and Angus delivering the Rape Crisis Scotland Prevention Pack.

Delivered Prevention work

April 23- June 23 - 9 workshops to 170 young people

July- Sept 23 - No workshops delivered due to no staff

Oct-Dec 23 - No workshops delivered due to no staff

Jan-March 24 - 28 workshops delivered to 407 young people

Staffing - We had 1 prevention worker in service delivery across Dundee and Angus up until July 2023. We had difficulties recruiting into this role, but we were successful in bringing in 2 staff members in November 2023 (1 x 21 hours and 1 x14 hours). We managed to bring two staff members in at that time due to the underspend from the time it took to recruit into the role.

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

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Gender Based Violence Team

This team is made up of several workers who do not deliver direct support but whose general aim is the raise awareness about WRASAC and the service and support we offer and increase knowledge and understanding of the impact of sexual violence and gender-based violence.

Community Engagement Worker 1 x 30-hour post

This role focuses on increasing access to our service and raising awareness around our service and issues related to sexual violence. A key area of their role is to run community awareness raising events, like our Reclaim the Night March which this year we moved back into the town centre, and we saw an increase in attendance, with speeches held after at the steeple. This once again provided a fantastic opportunity for us to show survivors across Dundee that we support them, and it also raised awareness of our service.

Gender Based Violence Learning and Development Officer 1 x 10, 1 x 27-hour post

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.

Trauma Learning and Development Officer 1 x 37-hour post

Co-located between WRASAC and Dundee City Council providing training and support and strategic direction in relation to the implementation of the National Trauma Training Program and Trauma and to further progress trauma Informed practice across the VAWG network and council in Dundee

MARAC Learning and Development Officer 1 x 27-hour post

Co-located between WRASAC and Dundee Women Aid providing training and support and strategic direction in relation to the delivery of and attendance at MARAC.

Funding - This Funding period saw a period of relatively stable funding for WRASAC. We continued to receive funding for a Womens Family Safety Worker, Trauma Learning and Development Officer and we received funding for a new post for a MARAC Learning and Development Officer. We also continued to receive a small pot of money to fund the work that the Manager is undertaking for the national RCS Oasis Project and this work was supported by a sessional worker from another RCS service, with expertise in reporting on Oasis.

We had funding due to end in September 2023 across several funds, but this was all extended with funding across DES and the SGWL funds rolled over with no uplift which had financial implications for us due to continued rising fuel costs and cost of living crisis. Due to rolling, stand still funding across our Scottish Government Funds we have been unable to issue a pay rise to our staff since 2021. This year we gave staff a pay rise that we had to initially cover out of our reserves, but we have been able to reprofile and manage budget to reduce the impact on our reserves.

No one was placed at risk of redundancy during this period as match or alternative funding was found. One role that we had in our WSS team is being reprofiled out of DES fund going into 2024/2025 to support with this standstill, rolling funding and increased costs.

The funding we receive from DES continues to be our core funding covering the Manager, Deputy Manager, Administrative Support Worker and increased funding for the Finance worker, introducing a new role of Finance and Funding Administrator. The DES fund pays for the salary and core costs of several WSS roles allowing us to ensure that we have consistent resource in this service. DES funds our Vice Versa service enabling us to continue to deliver this vital and valuable work with the women in this service. The Community Engagement Worker is also funded from DES. This fund was only in place until September 2023 but due to no sustainable model for funding VAWG being in place for the end of this fund, the Scottish Government have extended this funding until March 2025.

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

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

A joint application that was also made with Rape Crisis Scotland (RCS) to continue the work of the Advocacy service. The new funding came into place from the VCAF fund at the start of April 22 this funds 2 FTE and 2 x 28 hours posts. Over this financial year we reprofiled this and created a senior post for 35 hours and 4 x 28 hours posts. This funding is in place until March 2025.

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, covering ¾ of the funding for the Team Leader Role. We have put in a paper to request that this funding for 2024/25 will be increased to cover the full TL role costs and additional core costs.

We were also able to secure a further 8-month funding for the Angus Outreach worker role until the end of March 24 but have been told that this funding will not be continued from Angus Justice Services. We applied to two other funds over this period but were unsuccessful in this. We put in a paper to the board to cover some of these costs while funding decisions were made but we have made but we have not received anything as of the end of March 2025 so we will have to close to referrals and the shut down the service if no money is confirmed soon.

The partnership funding from the DES fund with Dundee Learning Organisational Development Team for Gender Based Violence Learning and Development Officer and the new funding from Dundee City Council for the Trauma Learning and Development Officer are both in place for 2 x 37 hours pw. These roles are at a strategic level, to support with the development of training and organisational learning which will result in culture change and workforce capacity building; work for these projects has developed well over the last 12 months they have become established posts and have built capacity and delivered innovative training and support across the Dundee workforce.

An additional role was created from an underspend at Women's Aid Assist Project for a MARAC Learning and Development Officer post (27 hours). This post is located with us and working within ASSIST at Dundee Women's Aid. The post is designing and delivering multi agency training to increase awareness and understanding around the MARAC process, particularly to Social Workers, across the Dundee.

We also added a temporary contract for 9 months for a GBV LDO for Angus, who was co-located between WRASAC and Angus council. This role is to cover some aspects of work in Angus linked to Violence Against Women and Girls arena from the Protecting People Team, while a colleague was on maternity.

WRASAC, supported by partners across the Dundee area submitted a funding application to CORRA to develop a women's hub/centre in Dundee, to support women with substance use and a variety of additional complex needs. CORRA funding for the Women's Hub began in April 2022 we recruited the Co-ordinator for the Hub, and she began her post in November 22. We had the first year to find a building and set up the Hub. This took longer than we anticipated, and the Hub building was not found until Feb 2023 and therefore we had not spent a large proportion of the funding by the end of March 23. This was due to issues with the lease and set up of the building for the Hub, so we extended the first year period to end September 23. With the new end of this fund being September 2027. The hub officially opened in August 2023 and has been developing well with numbers Women accessing support increasing every month. The Vice Versa worker is based here and supports with the delivery – this help is invaluable, and we recognise that we need to look for some funding to bring in another Hub Support Worker in the 24/25.

To support the work of the Hub and the women across Dundee, we applied to the Victim Surcharge Fund and were successful the grant is made to enable WRASAC to support victims of crime. By the end of March 24, we had spent £6560 of this grant.

Our level of funding remained high at just over £1 million this year; last year we were just above £1.1 million. Managing a funding at this level requires astute management of funding and accounting, with regular review and reprofiling ensuring full usage of match funding across our services to utilise all available funding and not return any underspend. It is a very complex funding picture, and extra work has been requested and completed to obtain the permission from the board for the 6% pay rise, and to be able to offer future relief of 3-6 months for some roles, while waiting for funding decisions to come in.

I could not do my role with the help and support from Ewa Cebera, our Finance Officer. Once again, I am indebted to her and want to thank her for all her hard work, dedication and support during this funding period. I would also like to mention the support that Marta has been able to provide to Ewa in her role, this continues to be invaluable.

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

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

FOR THE YEAR ENDED 31 MARCH 2024

We continued to receive Scottish Government Waiting list/100 days of action funding a 1 x FT Children's Trauma and Support worker for Dundee and Angus Young Survivors (DAYS) and a 20 and 25 -hour posts for the IRT team. This was due to end September 2023 but was extended to March 2024 and we are hopeful it will be extended again for a further year in line with the DES funding.

Children in Need continue to fund the 30 hour per week role of Children Trauma and Support Worker in our Dundee and Angus Young Survivors. This funding was due to end September 2023 but we reprofiled this due to underspend in previous years. This funding is in place for a further 1 year, ending in March 2025. We will need to look at funding for this service for 24/25.

Staffing - This funding period saw our staff team grow from 29 paid staff to a high of 34 paid staff and a low of 25 staff - ending with 33 staff. Along with 8 volunteers and we also hosted two students from the Community Learning and Development courses. During this funding period we had 5 new roles begin - the Team Leader for WSS, GBV LDO for Angus, MARAC LDO, Dundee Womens Hub Support Worker and an additional advocacy role due to profiling this fund. We saw 9 staff leave and 12 new staff join us.

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 have continued to be a massive part of our activities over the past year. Recruitment has been hard, and we have had some vacancies for extended periods of time due to not being able to find the right candidate for posts.

During this period the new leaders in Advocacy and the Womens hub have been able to settle into their roles. We finally were successful in our recruitment of a Team Leader for the WSS Team, they began in post in August 2023. This took a great deal of pressure off the Operations Manager and the CEO who has been directly line managing 20+ staff between them. This new structure of the service with a leadership team of 5 instead of 2 better supports the development of the organisation and ensures that each worker has direct access and more responsive support, that is tailored to their service and its needs.

To support new colleagues and students we continue to deliver our 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 time.

I would like to take this opportunity to thank everyone who is working or has worked or volunteered at WRASAC during this funding period. Your work supports survivors of sexual violence and supports them to take back control of their life, helps and empowers them, and in some cases quite literally saves their life. I feel incredibly lucky and privileged to work with such a wonderful team who deliver a fantastic service to our survivors. Thank you for all you do.

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 our other funders without which we could not do the work we do.

Overall, there are net incoming resources of £998,576 (2023: £1,136,691) in the year.

Overall net assets have decreased from £393,138 to £261,581.

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.

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

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

FOR THE YEAR ENDED 31 MARCH 2024

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 2023/24 and 2024/25 for key funding agreements. There are large funds ending in March 2025 and a major focus of the next financial year is to secure funding past March 2025. 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. Principal 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 most 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 continue to diversify our funding further and begin looking at fundraising and increasing our unreserved funding, this will be a long-term piece of work and not achievable in the short term.

A further key risk identified by the trustees is that most of our funding ends in March 2025 every effort is being made to secure alternative funding. We will be undertaking work to source other funders and work closely with partner agencies and local council across the Violence Against Women Partnerships in Angus and Dundee to raise awareness of this risk and the implications for survivors other services if we would not be refunded.

e. Future plans

Following consultation with our staff, partners agencies and survivors we will complete the work begun in Autumn 2022 and Spring 2023 to produce a strategic plan for 2024 -2026 and begin the development of our next 3-year strategic plan when we better understand the funding picture we face for 2025 onward.

We want to develop our work and resources in the Angus area to enable us to develop a better presence and support the work we undertake in the area.

We will begin looking for a new premise and hope to secure this by winter 2024 so we are able to move in April 2025.

Our biggest focus this next year is to source secure funding post March 2025 to enable us to continue to deliver our life saving services to survivors across Dundee and Angus.

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 2024

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 2018-2024 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	
Emma White	
Jacqueline Ramsay	(Resigned 10 June 2024)
Gemma Martin	
Sophie Louise Fairweather	
Eve Hughes	(Appointed 7 June 2023)
Dr Gail Toms	(Appointed 6 March 2024)

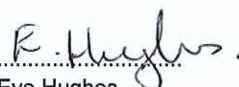
Key management remuneration

In the opinion of the trustees there are two members of key management, the CEO and the Operations Manager. In 2023-24 the total remuneration to this position (including employer's pension contribution) was £119,487 (2023 : £58,475 - one key management).

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.


.....

Eve Hughes
Trustee

Date: 17/12/24.....

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

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2024

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.

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 2024 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 2024 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;

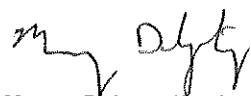
- we reviewed the financial statements and disclosures and agreed them to underlying supporting documentation;
- we assessed areas of significant risk to the company and tailored our audit work to address these;
- discussion with management over any actual or potential litigation or claims against the 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 (Senior Statutory Auditor)
for and on behalf of Bird Simpson & Co

17/12/24

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 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income and endowments from:							
Donations and legacies	3	14,678	978,898	993,576	12,546	1,110,921	1,123,467
Other income	4	5,000	-	5,000	13,224	-	13,224
Total income		<u>19,678</u>	<u>978,898</u>	<u>998,576</u>	<u>25,770</u>	<u>1,110,921</u>	<u>1,136,691</u>
Expenditure on:							
Charitable activities	5	19,623	1,110,510	1,130,133	10,301	1,037,316	1,047,617
Total expenditure		<u>19,623</u>	<u>1,110,510</u>	<u>1,130,133</u>	<u>10,301</u>	<u>1,037,316</u>	<u>1,047,617</u>
Net income/(expenditure)		55	(131,612)	(131,557)	15,469	73,605	89,074
Transfers between funds							
		9,933	(9,933)	-	10,328	(10,328)	-
Net movement in funds	6	9,988	(141,545)	(131,557)	25,797	63,277	89,074
Reconciliation of funds:							
Fund balances at 1 April 2023		143,247	249,891	393,138	117,450	186,614	304,064
Fund balances at 31 March 2024		<u>153,235</u>	<u>108,346</u>	<u>261,581</u>	<u>143,247</u>	<u>249,891</u>	<u>393,138</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

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

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	10		6,669		4,215
Current assets					
Debtors	11	15,457		143,955	
Cash at bank and in hand		301,936		307,752	
		317,393		451,707	
Creditors: amounts falling due within one year	12	(62,481)		(62,784)	
Net current assets			254,912		388,923
Total assets less current liabilities			261,581		393,138
The funds of the charity					
Restricted income funds	15	108,346		249,891	
Unrestricted funds	16	153,235		143,247	
		261,581		393,138	

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 2024, 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.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

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 17/12/24

E. Hughes.
Eve Hughes
Trustee

Company registration number SC241372 (Scotland)

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

STATEMENT OF CASH FLOWS **FOR THE YEAR ENDED 31 MARCH 2024**

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	19		1,079		(24,548)
Investing activities					
Purchase of tangible fixed assets		(6,895)		(695)	
Net cash used in investing activities			(6,895)		(695)
Net cash used in financing activities			-		-
Net decrease in cash and cash equivalents			(5,816)		(25,243)
Cash and cash equivalents at beginning of year			307,752		332,995
Cash and cash equivalents at end of year			301,936		307,752

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

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

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 or grantors 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 2024

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 2024

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 2024

3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	14,678	-	14,678	12,546	-	12,546
Grants	-	978,898	978,898	-	1,110,921	1,110,921
	<u>14,678</u>	<u>978,898</u>	<u>993,576</u>	<u>12,546</u>	<u>1,110,921</u>	<u>1,123,467</u>

A full breakdown of Restricted Fund grant income is provided in note 14.

4 Other income

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Employment Allowance and SMP Recoverable	<u>5,000</u>	<u>13,224</u>

5 Expenditure on charitable activities

	2024 £	2023 £
Direct costs		
Staff costs	972,551	889,215
Depreciation and impairment	4,441	3,498
Additional staff costs	34,891	43,525
Service user costs	12,550	3,835
Resources/publicity	5,997	6,982
Overheads	99,703	100,562
	<u>1,130,133</u>	<u>1,047,617</u>
Analysis by fund		
Unrestricted funds	19,623	10,301
Restricted funds	<u>1,110,510</u>	<u>1,037,316</u>
	<u>1,130,133</u>	<u>1,047,617</u>

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

6	Net movement in funds	2024	2023
		£	£

The net movement in funds is stated after charging/(crediting):

Depreciation of owned tangible fixed assets	4,441	3,498
	<u> </u>	<u> </u>

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year (2023: Nil).

8 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
Office and project staff (FTE)	31	29
	<u> </u>	<u> </u>

Employment costs	2024	2023
	£	£
Wages and salaries	847,891	774,041
Social security costs	77,186	72,938
Other pension costs	47,474	42,236
	<u> </u>	<u> </u>
	972,551	889,215
	<u> </u>	<u> </u>

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

9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

10 Tangible fixed assets

	Computers & office equipment £
Cost	
At 1 April 2023	49,692
Additions	6,895
Disposals	(38,818)
At 31 March 2024	17,769
Depreciation and impairment	
At 1 April 2023	45,477
Depreciation charged in the year	4,441
Eliminated in respect of disposals	(38,818)
At 31 March 2024	11,100
Carrying amount	
At 31 March 2024	6,669
At 31 March 2023	4,215

11 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Trade debtors	4,841	140,768
Other debtors	-	176
Prepayments and accrued income	10,616	3,011
	15,457	143,955

12 Creditors: amounts falling due within one year

	Notes	2024 £	2023 £
Deferred income	13	8,297	-
Trade creditors		23,682	33,225
Other creditors		30,502	29,559
		62,481	62,784

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2024**

13 Deferred income

	2024 £	2023 £
Other deferred income	8,297	-
Deferred income is included in the financial statements as follows:		
	2024 £	2023 £
Deferred income is included within:		
Current liabilities	8,297	-
Movements in the year:		
Deferred income at 1 April 2023	-	-
Resources deferred in the year	8,297	-
Deferred income at 31 March 2024	8,297	-

In 2023/24 deferred income was in the sum of £8,297 in relation to revenue grants received from BBC Children In Need.

14 Retirement benefit schemes

	2024 £	2023 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	47,474	42,236

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

15 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:

	Balance at 1 April 2022 £	Movement in funds		Balance at 1 April 2023 £	Movement in funds				Transfers £	Balance at 31 March 2024 £
		Incoming resources £	Resources expended £		Incoming resources £	Resources expended £	Incoming resources £	Resources expended £		
Big Lottery DAYS 30	30,417	-	(30,417)	-	-	-	-	-	-	-
Advocacy 2	-	162,000	(162,000)	-	162,000	(162,000)	-	-	-	-
RCS Prevention 17	-	25,680	(25,680)	-	25,626	(25,626)	-	-	-	-
Children In Need 41	3,002	39,863	(31,323)	11,542	24,657	(27,385)	-	-	-	8,814
DES 39	72,116	349,000	(421,116)	-	387,520	(387,520)	-	-	-	-
SG-Waiting List 40	18,681	86,000	(90,143)	14,538	43,000	(57,539)	-	-	-	(1)
RCS -Tampon Tax 35	7,988	7,532	(15,520)	-	-	-	-	-	-	-
DES Partnership 42	13,082	51,805	(51,093)	13,794	51,447	(65,241)	-	-	-	-
Womens Safety Worker 43	39,022	45,000	(34,517)	49,505	-	(49,505)	-	-	-	-
Angus Outreach 45	1,562	-	-	-	-	-	-	-	-	-
Angus Outreach - 2 (46)	-	76,750	(27,677)	49,073	-	(49,073)	-	-	-	-
OASIS - (47)	-	10,646	(2,900)	7,746	6,775	(6,650)	-	-	(7,871)	-
Trauma Worker (49)	-	102,111	(46,342)	55,769	-	(55,769)	-	-	-	-
DES-ESAS 48	744	1,488	-	2,232	1,488	-	-	-	-	3,720
CORA - (50)	-	67,471	(31,779)	35,692	95,415	(79,620)	-	-	-	51,487
Victim Surcharge Fund (53)	-	10,000	-	10,000	-	(6,560)	-	-	-	3,440
Police Scotland (51)	-	15,998	(7,232)	-	-	-	-	-	-	-
Dundee HSCP (20)	-	59,577	(59,577)	-	61,365	(61,365)	-	-	-	-
Protecting People Angus (54)	-	-	-	-	10,313	(8,251)	-	-	(2,062)	-
Cash for Kids (55)	-	-	-	-	1,800	(1,800)	-	-	-	-
Asda Fund (56)	-	-	-	-	764	(764)	-	-	-	-
WWF-HUB (57)	-	-	-	-	500	(500)	-	-	-	-
WWF-Support (58)	-	-	-	-	500	(223)	-	-	-	277
MARAC (59)	-	-	-	-	60,914	(20,305)	-	-	-	40,609

FOR THE YEAR ENDED 31 MARCH 2024

-26-

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

15 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.

Angus Women's Family Safety Worker - To provide support to women who are survivors of gender-based violence and whose partners or ex partners are subject to reports, risk assessments, or perpetrator programme interventions being delivered by, or on behalf of, Angus Justice Services.

Big Lottery DAYS - 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.

CORRA - WRASAC, supported by partners across the Dundee area are to develop a women's hub/centre in Dundee, to support women with substance use and a variety of additional complex needs.

DES - Core funding for the delivery of WRASAC services to tackle the harmful effects of rape, sexual abuse and exploitation through early, effective trauma informed interventions and therapeutic support work.

DES Partnership - funding for Gender Based Violence Learning and Development Advisor to support with the development of training which will result in culture change and workforce capacity building (values, knowledge and skills).

Dundee HSCP WSS - to support the provision of services to women with experiences of rape, sexual abuse and exploitation.

Dundee Trauma LDO - This funding is part of a one-off contribution made by Dundee City Council to support the implementation of the National Trauma Training Programme and further progress trauma-informed practice in Dundee.

Police Scotland - Short term project to run conversation cafes across Scotland examining men's attitudes to GBV.

RCS Advocacy - This project is part of the Rape Crisis Scotland National Advocacy Project which is funded by the Victims Care Fund. 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.

RCS-Prevention/DES - ESAS - 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.

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

15 Restricted funds

(Continued)

RCS-Tampon Tax – To build the capacity of Rape Crisis Services across Scotland to meet the needs of survivors of all forms of sexual violence, especially those who face additional barriers to support, through enhanced availability, accessibility and flexibility of service provision.

RCS Oasis Fund – A small pot of money to fund the work that the Manager is undertaking leading on the national RCS Oasis Project.

Scottish Government 100 Days/Waiting lists, funding provided by the Scottish Government to help Rape Crisis Centres tackle their waiting lists.

Victim Surcharge - The Grant is made to enable Women's Rape and Sexual Abuse Centre Dundee & Angus to support victims of crime.

Protecting People Angus (54) - Funds a GBV LDO for Angus to support the work of AVAWP for 10 hours per week over a 12 month period. The grant is intended to cover 10 hours per week supporting (but not limited to): 16 Days of Action in Angus, White Ribbon steering group, AVAWP GBV Employer Pledge and Prevention subgroup attendance.

Cash for Kids (55) - This is a small local grant open to organisation in Tayside to support children up until the age of 18 who are vulnerable, come from disadvantaged backgrounds or are living with an illness or disability. We were awarded a one of amount of £3000 of funding to purchase resources and equipment to ensure continued delivery of support to young people referred into our service, allowing an interactive and holistic approach to supporting young people.

Asda Fund (56) - The 'Empowering Local Communities' ASDA Foundation granted us a one-off sum of £764. The grant is for local groups who support people over the age of 18 or a mixture of children and adults. We used this fund to purchase day to day supplies for women accessing the hub such as snacks and drinks. We also used this fund to purchase essential emergency supplies including socks and underwear and toiletries. The fund was also used to purchase art supplies for our Wellbeing Event for International Women's Day.

WWF-HUB (57) - The Welcoming Women Fund was provided by the Dundee Alcohol and Drugs Partnership and Gendered Services Project to support organisations to improve or update their spaces so that it is trauma informed, safe and welcoming for women. Dundee Women's Hub was awarded £500 and this fund was used to decorate a support room – this covered the costs for painter and decorator and for a mural by a local artist

WWF-Support (58) - The Welcoming Women Fund was provided by the Dundee Alcohol and Drugs Partnership and Gendered Services Project to support organisations to improve or update their spaces so that it is trauma informed, safe and welcoming for women. WRASAC WSS Team was awarded £500 to use to update and improve our support rooms. This has not been spent yet as we are going to be using it in our new building.

MARAC (59) - This funding is 18-month funding from DES Partnership Funding, via Dundee Womens Aid to fund a Learning and Development Officer to focus on training and capacity building in relation to MARAC.

RCS-Waiting List 2 (60) - Extension of funding provided by the Scottish government to help rape crisis centres tackle their waiting list.

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
Designated-Fixed Assets	4,215	6,895	(4,441)	-	6,669
Designated-Capital Fund	20,000	-	-	-	20,000
General funds	119,032	12,783	(15,182)	9,933	126,566
	<u>143,247</u>	<u>19,678</u>	<u>(19,623)</u>	<u>9,933</u>	<u>153,235</u>
Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2023 £
Designated-Fixed Assets	7,018	695	(3,498)	-	4,215
Designated-Capital Fund	20,000	-	-	-	20,000
General funds	90,432	25,075	(6,803)	10,328	119,032
	<u>117,450</u>	<u>25,770</u>	<u>10,301</u>	<u>10,328</u>	<u>143,247</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.

17 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	6,669	-	6,669
Current assets/(liabilities)	146,566	108,346	254,912
	<u>153,235</u>	<u>108,346</u>	<u>261,581</u>

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

17 Analysis of net assets between funds

(Continued)

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 March 2023:			
Tangible assets	4,215	-	4,215
Current assets/(liabilities)	139,032	249,891	388,923
	<u>143,247</u>	<u>249,891</u>	<u>393,138</u>

18 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

19 Cash generated from operations

	2024 £	2023 £
(Deficit)/surplus for the year	(131,557)	89,074
Adjustments for:		
Depreciation and impairment of tangible fixed assets	4,441	3,498
Movements in working capital:		
Decrease/(increase) in debtors	128,498	(118,096)
(Decrease)/increase in creditors	(8,600)	976
Increase in deferred income	8,297	-
Cash generated from/(absorbed by) operations	<u>1,079</u>	<u>(24,548)</u>

20 Analysis of changes in net funds

The charity had no material debt during the year.