

COMPANY REGISTRATION NUMBER: SC389959

CHARITY REGISTRATION NUMBER: SC037982

**Rape and Sexual Abuse Centre Perth and Kinross**

**Company Limited by Guarantee**

**Financial Statements**

**31st March 2022**

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GLENROTHES  
Fife  
KY7 5NA  
Tel No: 01592 610388

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KY8 4HJ  
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PATERSON BOYD & Co.  
Chartered Accountants

# **Rape and Sexual Abuse Centre Perth and Kinross**

**Company Limited by Guarantee**

## **Financial Statements**

**Year ended 31st March 2022**

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# **Rape and Sexual Abuse Centre Perth and Kinross**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Directors' Report)**

**Year ended 31st March 2022**

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The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31st March 2022.

#### **Reference and administrative details**

**Registered charity name** Rape and Sexual Abuse Centre Perth and Kinross

**Charity registration number** SC037982

**Company registration number** SC389959

**Principal office and registered office** 16 King Street  
Perth  
PH2 8JA

<b>The trustees</b>	Fiona Thomson (Treasurer)	(Resigned 8th April 2022)
	Alison Irvine (Vice Chair)	(Resigned 31st July 2022)
	Jennifer Menzies (Chair)	(Appointed 1st December 2021)
	Sharon Cooper (Vice Chair)	(Appointed 1st December 2021)
	Mairi MacLennan (Treasurer)	(Appointed 1st April 2021 and
	Alison Ruth Morley	
	Susan McNally	(Appointed 18th March 2022)
	Kandice Wood	(Appointed 1st June 2022)
	Lori Hughes	(Appointed 13th December 2021
		and resigned 09 June 2022)
	Maxine Moy (Secretary)	(Resigned 1st December 2021)
	Shiona McArthur	(Resigned 29th September 2021)
	Dinah Fok	(Resigned 27th September 2021)

#### **Key management personnel**

<b>Centre Manager</b>	Jen Stewart
<b>Deputy Manager</b>	Catriona Scott

# **Rape and Sexual Abuse Centre Perth and Kinross**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Directors' Report) *(continued)***

**Year ended 31st March 2022**

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<b>Auditor</b>	Paterson Boyd & Co Limited Chartered Accountants & Statutory Auditor 18 North Street Glenrothes Fife KY7 5NA
<b>Bankers</b>	Unity Trust Bank PO Box 7193 Planetary Road Wilenhall WV1 9DG  CAF 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JT

# **Rape and Sexual Abuse Centre Perth and Kinross**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Directors' Report) *(continued)***

**Year ended 31st March 2022**

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#### **Structure, governance and management**

##### **Governing document**

The charity is a private company limited by guarantee, incorporated on 6 December 2010, in existence since March 2007. The charity was established under a Memorandum and Articles of Association that has established the objects and powers of the charitable company and is governed by its Articles of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £1. The charity is regulated by the Office of the Scottish Charity Regulator (OSCR).

##### **Directors and trustees**

The directors of the charitable company are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees.

The trustees who served during the period up to the date of this report are as detailed on page 1 of the financial statements.

##### **Organisational structure**

The trustees are responsible for the management and day to day running of the charity. The trustees recruit people to serve on the Board and take decisions in relation to changes in the constitution.

The trustees are responsible for the governance of the charity. The trustees are required to hold regular meetings during the period between the annual general meetings and generally control and supervise the charity's activities. The maximum number of trustees is 12.

##### **Trustee induction and training**

Any person who wishes to become a trustee must sign and lodge with the charity, a written application for directorship. The Board of Trustees will consider each application at the first Board meeting which is held after receipt of the application, after which a formal interview will take place. The Board of Trustees may, at its discretion, refuse to admit any person to the Board. At the Annual General Meeting, all Board members will retire from office and be immediately eligible for re-election.

##### **Objectives and activities**

The objectives of the charity are to relieve the distress of women and young people, who have been raped and/or sexually abused through the provision of emotional and practical support, information, advice and advocacy. Also, to support survivor's partners, friends and families. The organisation seeks to advance education and prevent sexual violence through the provision of information, advice and advocacy among professional bodies and the general public about the causes, nature, extent and impact, of sexual violence.

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# **Rape and Sexual Abuse Centre Perth and Kinross**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Directors' Report) *(continued)***

**Year ended 31st March 2022**

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The charity aims to provide:

- A free and confidential service;
- Regular and consistent helpline, face to face support by appointment, telephone support by appointment, support by letter or email;
- Practical assistance, information and on-going emotional support to women, young women and young men who have experience of any of the above;
- Support to partners, family and friends of the above;
- Awareness training to professional bodies and the general public to widen the network of support available to women, young women and young men who have been raped and/or sexually abused;
- To further the aims of the Centre, and to obtain help and support where needed through close contact liaison and networking with Local Government, Health Services and Voluntary organisations.

#### **Achievements and performance**

Following on from 2020/21, when all our services were delivered during a national Lockdown due to the COVID-19 pandemic, this last year has been one during which we have continually reviewed National Guidance and adapted our services accordingly. A phased return was implemented from May 2021, and from this time the service has welcomed a return to in-person support once more, as part of a blended work model.

Remote support had not been suitable for everyone waiting for support and some survivors had remained on the waiting list until a return to in-person support was possible. Alongside this, the organisation experienced a significant increase in referrals across the summer period. Additional funding through COVID-19 recovery funds provided the opportunity to increase the staff team and respond to this increasing need for the service.

Throughout the year, 194 new referrals were received (34% increase compared to 2020/21). Self-referrals remain consistent with previous years, with 36% of survivors contacting the service directly. Referrals from external agencies and service providers have continued, with an increase in referrals from education, which have doubled from the previous year.

Whilst in-person support returned, for a significant proportion of the year most support continued to be delivered remotely. In total, with 307 online support sessions, 605 in-person sessions and 1510 hours of telephone support taking place. Across the year, 360 women and young people have continued to receive support, with a total of 2199 appointments offered for support, information, groups and advocacy. Groups have welcomed the opportunity to return to some in person activities, including the gardening and walking groups which have enabled survivors to connect with others and engage in wellbeing activities.

Prevention Services welcomed a return to schools and across the year over 4600 young people from 10 Perth & Kinross Secondary schools and specialist provisions participated in workshops. In total, 248 sexual violence prevention workshops took place discussing issues such as Gender, Social Media, Sexualisation and the Effects of Pornography, Child Sexual Exploitation, Consent, What is Sexual Violence and Preventing Sexual Violence.

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# **Rape and Sexual Abuse Centre Perth and Kinross**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Directors' Report) *(continued)***

#### **Year ended 31st March 2022**

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The delivery of external training has continued across the year, with 44 training sessions reaching 422 professionals working within Perth & Kinross. Youth Ambassadors continue to inspire us with their ideas, activism, and commitment to gender equality. RASAC P&K's Youth Ambassador Programme has worked with 27 Youth Ambassadors aged 14-18 and 3 Student Ambassadors (18+) across the year. Across the last 12 months, young people donated over 236 hours of their time to RASAC P&K. They have been enthusiastic and dedicated and they never cease to inspire and energise all of us working with RASAC P&K.

Sustaining capacity will be a priority for the organisation over the next year to ensure that we maintain a position of being able to develop services. We continue to do what we can to manage waiting times but are all too aware that waiting lists continue. At March 2022, 53 adults and 27 young people were waiting on support. As we enter this next year, the organisation will be focusing on Sustainability and Income Generation. From this we plan to develop a clear Fundraising Strategy to support us in the delivery of these essential services.

It is with great thanks to all our funders and supporters that we have been able to grow our staff team across this year. Funding and support has been received from The Scottish Government, The Forteviot Charitable Trust, The Gannochy Trust, The Robertson Trust, Perth & Kinross Council, Children in Need, The Big Lottery Fund, STV Children's Appeal, The RS Macdonald Charitable Trust and The Henry Smith Charity. We extend our thanks to all our funders, alongside the many others who support our work through in-kind work and donations. All of this support enables and enhances our ability to continue developing and delivering essential services across Perth & Kinross.

Across this year, we have recruited four new Board members and have said a very fond farewell to long standing trustees who have retired. Our thanks are extended for their valuable support and stewardship. Our new Board has engaged with training provided by RASAC P&K and through our sister network and have remained actively involved throughout the year undertaking both business and development meetings regularly.

#### **Financial review**

At the year end there was a surplus of £8,778 (2021: £102,933). The total reserves at the year end were £254,125 (2021: £245,347) with unrestricted funds totalling £91,110 (2021: £76,631) and restricted funds totalling £163,015 (2021: £168,716). The funds are adequate and available to fulfil the charity's obligations.

#### **Reserves policy**

RASAC P&K continues to have a healthy balance, however we remain short of the full 3 months running costs for the organisation. We continue to seek ways to address this shortfall in a challenging climate.

# **Rape and Sexual Abuse Centre Perth and Kinross**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Directors' Report) *(continued)***

**Year ended 31st March 2022**

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#### **Risk management**

The Board of Trustees of the Rape and Sexual Abuse Centre, Perth & Kinross (RASAC P&K) have recognised the need to regularly review and assess the major risks the organisation faces in all areas of its work. The Trustees believe that undertaking this exercise is key to effective governance and will enable them to make informed decisions about all aspects of the centre's operational and financial management, they will also be enabled to make the most of opportunities when they develop and do so with the confidence that any risks involved will be recognised and managed effectively.

RASAC P&K is not a risk averse organisation. The charity recognises that to stay in the forefront of work on sexual violence and to respond to the ever-increasing demands for service development, calculated risks may need to be taken. The charity also recognises that although the level of risk accepted may lead to some change and possible minor disruption in the organisation, it should never place the organisation in any danger, nor place services to survivors in jeopardy: the level of risk should always be considered against the benefit to the service users.

For many external risks and events outside the control of RASAC P&K, the charity's aim will not be to manage these risks but to consider how rapidly and how well it can respond. Similarly, many risks will be internal and predictable and should be managed on a day-to-day basis by the organisation's managers: these risks will not feature in the strategic risk register.

The charity recognises that risk management must be embedded within both management and operational procedures, the risk register is therefore reviewed at each board meeting to ensure sight of effective risk management is not lost.

#### **Trustees' responsibilities statement**

The trustees, who are also directors for the purposes 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 charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

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 applicable Charities SORP;
  - make judgments and accounting 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;
  - prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
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# **Rape and Sexual Abuse Centre Perth and Kinross**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Directors' Report) *(continued)***

**Year ended 31st March 2022**

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The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### **Statement of disclosure to auditor**

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

A resolution to reappoint Paterson Boyd & Co Limited as auditors will be proposed at the forthcoming Annual General Meeting.

#### **Small company provisions**

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report (incorporating the directors' report) was approved on 21 October 2022 and signed on behalf of the board of trustees by:



Jennifer Menzies (Chair)  
Trustee

# **Rape and Sexual Abuse Centre Perth and Kinross**

## **Company Limited by Guarantee**

### **Independent Auditor's Report to the Members of Rape and Sexual Abuse Centre Perth and Kinross**

**Year ended 31st March 2022**

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#### **Opinion**

We have audited the financial statements of Rape and Sexual Abuse Centre Perth and Kinross (the 'charity') for the year ended 31st March 2022 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, 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 FRS 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 charity's affairs as at 31st March 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- 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.

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# **Rape and Sexual Abuse Centre Perth and Kinross**

## **Company Limited by Guarantee**

### **Independent Auditor's Report to the Members of Rape and Sexual Abuse Centre Perth and Kinross (continued)**

**Year ended 31st March 2022**

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#### **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. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

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

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

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

- adequate accounting records have not been kept; or
  - the financial statements are not in agreement with the accounting records and returns; or
  - certain disclosures of trustees' remuneration specified by law are not made; or
  - we have not received all the information and explanations we require for our audit; or
  - the trustees were not entitled to take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.
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# **Rape and Sexual Abuse Centre Perth and Kinross**

## **Company Limited by Guarantee**

### **Independent Auditor's Report to the Members of Rape and Sexual Abuse Centre Perth and Kinross (continued)**

**Year ended 31st March 2022**

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#### **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement set out on pages 6-7, the trustees (who are also the directors for the purposes 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 charity 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 under the Companies Act 2006 and report in accordance with the Acts 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the charity and industry, we identified that the principal risks of non-compliance with laws and regulations related to breaches of UK regulations and prohibited business practices, and we considered that the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override controls), and determined that the principal risks were related to the potential posting of inappropriate journal entries to manipulate financial results and management bias in accounting estimates. Audit procedures performed by the engagement team included:

- Enquiry of management, and those charged with governance around actual and potential litigation and claims.
-

# **Rape and Sexual Abuse Centre Perth and Kinross**

## **Company Limited by Guarantee**

### **Independent Auditor's Report to the Members of Rape and Sexual Abuse Centre Perth and Kinross *(continued)***

**Year ended 31st March 2022**

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- Reviewing minutes of meetings of those charged with governance including the Board.
- Evaluation and testing of the operating effectiveness of management's controls designed to prevent and detect irregularities.
- Identifying and testing journal entries based on risk criteria.
- Designing audit procedures to incorporate unpredictability around the nature, timing or extent of our testing.
- Investigated the rationale behind significant or unusual transactions.
- Reviewed clients risk register for anything unusual.
- Reviewed accounting estimates for evidence of bias.
- Performed analytical review and sample testing of income.
- Agreed financial statement disclosures to supporting documentation.

There are inherent limitations in the audit procedures described above. We are less likely to become aware of instances of non-compliance with laws and regulations that are not closely related to events and transactions reflected in the financial statements.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
  - Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
  - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
  - Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
  - Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
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# **Rape and Sexual Abuse Centre Perth and Kinross**

**Company Limited by Guarantee**

## **Independent Auditor's Report to the Members of Rape and Sexual Abuse Centre Perth and Kinross (continued)**

**Year ended 31st March 2022**

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We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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

### **Use of our report**

This report is made solely to the charity's members, 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 members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

*Neil Paterson*

Neil Paterson B.A. C.A (Senior Statutory Auditor)

For and on behalf of  
Paterson Boyd & Co Limited  
Chartered Accountants & Statutory Auditor  
18 North Street  
Glenrothes  
Fife  
KY7 5NA

Paterson Boyd & Co Limited are eligible to act as auditors under the terms of Section 1212 of the Companies Act 2006.

21 October 2022

# Rape and Sexual Abuse Centre Perth and Kinross

## Company Limited by Guarantee

### Statement of Financial Activities (including income and expenditure account)

Year ended 31st March 2022

			2022		2021
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>					
Donations and legacies	5	11,716	6,702	<b>18,418</b>	2,278
Charitable activities	6	–	714,777	<b>714,777</b>	683,465
Investment income	7	29	–	<b>29</b>	51
Other income	8	2,734	–	<b>2,734</b>	3,736
<b>Total income</b>		<u>14,479</u>	<u>721,479</u>	<u><b>735,958</b></u>	<u>689,530</u>
<b>Expenditure</b>					
Expenditure on charitable activities	9,10	–	727,180	<b>727,180</b>	586,597
<b>Total expenditure</b>		<u>–</u>	<u>727,180</u>	<u><b>727,180</b></u>	<u>586,597</u>
<b>Net income and net movement in funds</b>		<u>14,479</u>	<u>(5,701)</u>	<u><b>8,778</b></u>	<u>102,933</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		76,631	168,716	<b>245,347</b>	142,414
<b>Total funds carried forward</b>		<u>91,110</u>	<u>163,015</u>	<u><b>254,125</b></u>	<u>245,347</u>

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

The notes on pages 16 to 31 form part of these financial statements.

# Rape and Sexual Abuse Centre Perth and Kinross

## Company Limited by Guarantee

### Statement of Financial Position

31st March 2022

	Note	2022 £	2021 £
<b>Current assets</b>			
Debtors	17	3,221	18,331
Cash at bank and in hand		318,601	272,930
		<u>321,822</u>	<u>291,261</u>
<b>Creditors: amounts falling due within one year</b>	18	<u>67,697</u>	<u>45,914</u>
<b>Net current assets</b>		<u>254,125</u>	<u>245,347</u>
<b>Total assets less current liabilities</b>		<u>254,125</u>	<u>245,347</u>
<b>Net assets</b>		<u>254,125</u>	<u>245,347</u>
<b>Funds of the charity</b>			
Restricted funds		163,015	168,716
Unrestricted funds		91,110	76,631
<b>Total charity funds</b>	20	<u>254,125</u>	<u>245,347</u>

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

These financial statements were approved by the board of trustees and authorised for issue on 21 October 2022, and are signed on behalf of the board by:



Jennifer Menzies (Chair)  
Trustee

The notes on pages 16 to 31 form part of these financial statements.



# Rape and Sexual Abuse Centre Perth and Kinross

## Company Limited by Guarantee

### Statement of Cash Flows

Year ended 31st March 2022

	Note	2022 £	2021 £
<b>Cash flows from operating activities</b>			
Net income		8,778	102,933
<i>Adjustments for:</i>			
Depreciation of tangible fixed assets		–	4,057
Other interest receivable and similar income		(29)	(51)
Accrued expenses		34,269	12,561
<i>Changes in:</i>			
Trade and other debtors		(588)	343
Trade and other creditors		3,212	8,949
Cash generated from operations		45,642	128,792
Interest received		29	51
Net cash from operating activities	23	45,671	128,843
<b>Net increase in cash and cash equivalents</b>		45,671	128,843
<b>Cash and cash equivalents at beginning of year</b>		272,930	144,087
<b>Cash and cash equivalents at end of year</b>		318,601	272,930

The notes on pages 16 to 31 form part of these financial statements.

# **Rape and Sexual Abuse Centre Perth and Kinross**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements**

**Year ended 31st March 2022**

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#### **1. General information**

The charity is a public benefit entity and a private company limited by guarantee, registered in Scotland and a registered charity in Scotland. The address of the registered office is 16 King Street, Perth, PH2 8JA.

#### **2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

#### **3. Accounting policies**

##### **Basis of preparation**

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling (GBP), which is the functional currency of the entity.

##### **Going concern**

There are no material uncertainties about the charity's ability to continue.

##### **Pensions**

The charity contributes to employees' own personal pension plan as well as a workplace pension. Pension costs are charged in the accounts and detailed in note 19 represent contributions payable by the charity in the year.

##### **Employee benefits**

The cost of 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.

##### **Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

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# **Rape and Sexual Abuse Centre Perth and Kinross**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements *(continued)***

**Year ended 31st March 2022**

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#### **3. Accounting policies *(continued)***

##### **Income tax**

The charity is exempt from tax on income and gains falling within section 505(1) of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. The charity is not registered for VAT and therefore expenditure is stated inclusive of VAT.

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

##### **Incoming resources**

Income consists of grants, donations, other income and income from investments and is credited in the year in which it is receivable except where the donors specify that the donations or grants must be used in future accounting periods, or conditions are imposed, which have to be fulfilled before the charity is entitled to use such income. Investment income related wholly to interest received on bank deposits.

##### **Resources expended**

Expenditure is debited to the Statement of Financial Position on an accruals basis and attributed directly to grant earning income as disclosed in the Statement of Financial Activities. Expenditure includes attributable VAT, which cannot be recovered as the charity is not VAT registered.

Costs of charitable activities comprise those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. Governance costs include those costs associated with meeting constitutional and statutory requirements. Direct basis of allocation of cost was used.

##### **Operating leases**

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

# **Rape and Sexual Abuse Centre Perth and Kinross**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements *(continued)***

**Year ended 31st March 2022**

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#### **3. Accounting policies *(continued)***

##### **Tangible assets**

Tangible fixed assets are stated at cost less depreciation. The charity capitalises items of equipment where the purchase price exceeds £1,000. Fixed assets purchased as part of projects are not capitalised but are matched against the income to which they relate in the year they are purchased.

##### **Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	- 33% straight line
Equipment	- 33% straight line

##### **Impairment of fixed assets**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

##### **Financial instruments**

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at the carrying value plus accrued interest less repayments. The financing charge to expenditure is at a constant rate calculated using the effective interest method.

##### **Defined contribution plans**

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided.

#### **4. Limited by guarantee**

The charity is a company limited by guarantee without share capital; each member of the charity has undertaken to contribute an amount not exceeding £1 towards any deficit in the event of the charity being placed in liquidation.

# Rape and Sexual Abuse Centre Perth and Kinross

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31st March 2022

#### 5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
<b>Donations</b>			
Donations	<u>11,716</u>	<u>6,702</u>	<u>18,418</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
<b>Donations</b>			
Donations	<u>2,278</u>	<u>–</u>	<u>2,278</u>

#### 6. Charitable activities

	Restricted Funds £	Total Funds 2022 £	Restricted Funds £	Total Funds 2021 £
Scottish Government Rape Crisis Specific Fund	25,000	<b>25,000</b>	50,000	50,000
RCS National Prevention	24,712	<b>24,712</b>	24,712	24,712
PKC - Choose Life	8,472	<b>8,472</b>	8,472	8,472
Forteviot Charitable Trust	–	–	14,000	14,000
PKC Young People and Women's Support	25,000	<b>25,000</b>	25,000	25,000
Gannochy Trust	36,000	<b>36,000</b>	36,000	36,000
Scottish Government - Violence Against Women and Girls Fund (Support)	34,011	<b>34,011</b>	68,021	68,021
Big Lottery	61,228	<b>61,228</b>	119,097	119,097
Scottish Government Justice Advocacy	57,999	<b>57,999</b>	40,000	40,000
Scottish Government Violence Against Women and Girls Fund (Prevention)	30,000	<b>30,000</b>	60,000	60,000
Scottish Government – Rape Crisis Scotland COVID-19	–	–	11,757	11,757
Tampon Tax	30,120	<b>30,120</b>	7,530	7,530
Scottish Government COVID-19 Wellbeing Fund	56,083	<b>56,083</b>	60,542	60,542
PKC Community Safety Partnership	–	–	1,000	1,000
NAP Expansion Funding – COVID-19	–	–	9,750	9,750
The Women's Fund for Scotland COVID-19 Fund	–	–	1,442	1,442
Scottish Government Immediate Priorities Fund	–	–	6,795	6,795
Must Eat	–	–	391	391
PKCC Mental Wellbeing IT Fund	–	–	3,210	3,210
The Rotary Club of Perth	–	–	1,000	1,000

# Rape and Sexual Abuse Centre Perth and Kinross

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31st March 2022

The Henry Smith Charity	28,350	<b>28,350</b>	28,350	28,350
The Robertson Trust	20,000	<b>20,000</b>	20,000	20,000
The RS Macdonald Charitable Trust	–	–	18,000	18,000
BBC Children in Need	–	–	31,396	31,396
Scottish Government Access to Support	18,500	<b>18,500</b>	37,000	37,000
Big Lottery - Young start	28,339	<b>28,339</b>	–	–
RCS (COVID-19 Emergency Fund – 100 days)	15,000	<b>15,000</b>	–	–
RCS - ESAS	542	<b>542</b>	–	–
Scottish Government - DES	116,459	<b>116,459</b>	–	–
PKCC - Community Mental Health	23,538	<b>23,538</b>	–	–
Scottish Government Community Recovery Fund	4,500	<b>4,500</b>	–	–
Gannochy Management	70,924	<b>70,924</b>	–	–
	<u>714,777</u>	<u><b>714,777</b></u>	<u>683,465</u>	<u>683,465</u>

  

<b>7. Investment income</b>	Unrestricted Funds	Total Funds 2022	Unrestricted Funds	Total Funds 2021
	£	£	£	£
Bank interest receivable	<u>29</u>	<u>29</u>	<u>51</u>	<u>51</u>

  

<b>8. Other income</b>	Unrestricted Funds	Total Funds 2022	Unrestricted Funds	Total Funds 2021
	£	£	£	£
Other income	<u>2,734</u>	<u><b>2,734</b></u>	<u>3,736</u>	<u>3,736</u>

  

<b>9. Expenditure on charitable activities by fund type</b>	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Charitable activities	–	668,925	<b>668,925</b>
Support costs	–	58,255	<b>58,255</b>
	<u>–</u>	<u>727,180</u>	<u><b>727,180</b></u>

  

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Charitable activities	310	529,226	529,536
Support costs	–	57,061	57,061
	<u>310</u>	<u>586,287</u>	<u>586,597</u>

# Rape and Sexual Abuse Centre Perth and Kinross

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31st March 2022

#### 10. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2022	Total fund 2021
	£	£	£	£
Charitable activities	668,925	55,315	724,240	583,897
Governance costs	–	2,940	2,940	2,700
	<u>668,925</u>	<u>58,255</u>	<u>727,180</u>	<u>586,597</u>

#### 11. Analysis of support costs

	Analysis of support costs	Total 2022	Total 2021
	£	£	£
Premises	28,409	28,409	29,206
Communications and IT	1,435	1,435	1,584
General office	11,327	11,327	4,780
Finance costs	221	221	177
Governance costs	2,940	2,940	2,700
Depreciation	–	–	4,057
Professional fees	13,923	13,923	14,557
	<u>58,255</u>	<u>58,255</u>	<u>57,061</u>

#### 12. Net income

Net income is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation of tangible fixed assets	–	4,057
Operating lease rentals	<u>1,530</u>	<u>1,231</u>

#### 13. Auditors remuneration

	2022	2021
	£	£
Fees payable for the audit of the financial statements	<u>2,940</u>	<u>2,700</u>

# Rape and Sexual Abuse Centre Perth and Kinross

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31st March 2022

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#### 14. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022	2021
	£	£
Wages and salaries	533,797	402,725
Social security costs	44,410	31,572
Employer contributions to pension plans	33,522	27,354
Other employee benefits	12,241	12,493
	<u>623,970</u>	<u>474,144</u>

The average head count of employees during the year was 20 (2021: 16). The average number of full-time equivalent employees during the year is analysed as follows:

	2022	2021
	No.	No.
Office	3	3
Prevention	4	4
Support	13	9
	<u>20</u>	<u>16</u>

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

#### Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £109,847 (2021:£95,919).

#### 15. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.



# Rape and Sexual Abuse Centre Perth and Kinross

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31st March 2022

#### 16. Tangible fixed assets

	Fixtures and fittings £	Equipment £	Total £
<b>Cost</b>			
At 1 Apr 2021 and 31 Mar 2022	<u>1,561</u>	<u>13,332</u>	<u>14,893</u>
<b>Depreciation</b>			
At 1 Apr 2021 and 31 Mar 2022	<u>1,561</u>	<u>13,332</u>	<u>14,893</u>
<b>Carrying amount</b>			
At 31 Mar 2022	<u>-</u>	<u>-</u>	<u>-</u>
At 31 Mar 2021	<u>-</u>	<u>-</u>	<u>-</u>

#### 17. Debtors

	2022 £	2021 £
Prepayments and accrued income	<u>3,221</u>	<u>18,331</u>

#### 18. Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	6,999	4,012
Accruals and deferred income	43,283	24,712
Social security and other taxes	13,042	14,805
Other creditors	4,373	2,385
	<u>67,697</u>	<u>45,914</u>

#### 19. Pensions and other post retirement benefits

##### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £33,522 (2021: £27,354).

# Rape and Sexual Abuse Centre Perth and Kinross

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31st March 2022

#### 20. Analysis of charitable funds

##### Unrestricted funds

	At 1 Apr 2021	Income	Expenditure	Transfers	At 31 Mar 2022
	£	£	£	£	£
General funds	<u>76,631</u>	<u>14,478</u>	<u>–</u>	<u>–</u>	<u>91,109</u>

  

	At 1 Apr 2020	Income	Expenditure	Transfers	At 31 Mar 2021
	£	£	£	£	£
General funds	<u>70,876</u>	<u>6,065</u>	<u>(310)</u>	<u>–</u>	<u>76,631</u>

##### Restricted funds

	At 1 Apr 2021	Income	Expenditure	Transfers	At 31 Mar 2022
	£	£	£	£	£
Forteviot Charitable Trust	14,000	–	(14,000)	–	–
PKC Young People and Women's Support	1,727	25,000	(21,602)	–	5,125
PKC Community Safety	–	–	–	–	–
Gannochy Trust	9,568	36,000	(23,829)	–	21,739
Scottish Government Rape Crisis Specific	–	25,000	(25,000)	–	–
PKC Choose Life	–	8,472	(8,472)	–	–
Scottish Government Violence Against Women and Girls Fund - support services	1,134	34,011	(35,145)	–	–
Scottish Government Justice Advocacy	8,830	40,000	(40,000)	–	8,830
Big Lottery - Families	–	61,228	(56,598)	–	4,630
RCS National Prevention	–	24,712	(24,712)	–	–
Corra Foundation - Henry Duncan Grant	–	–	–	–	–
Scottish Government Violence Against Women and Girls Fund - Prevention	9,515	30,000	(39,515)	–	–
BBC Children in Need	19,049	–	(19,049)	–	–

# Rape and Sexual Abuse Centre Perth and Kinross

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31st March 2022

#### 20. Analysis of charitable funds *(continued)*

Scottish Government					
Access to Support	184	18,500	(18,684)	–	–
Rape Crisis Advocacy	–	–	–	–	–
Other Restricted					
Donation	640	–	–	(640)	–
Craigie YP	2,447	–	–	–	2,447
PKC Community Safety					
Partnership	1,032	–	–	–	1,032
The RS Macdonald					
Charitable Trust	18,000	–	(16,145)	–	1,855
The Robertson Trust	12,321	20,000	(22,212)	–	10,109
Scottish Government -					
Rape Crises Scotland					
COVID-19	–	–	–	–	–
The Women's Fund for					
Scotland COVID-19 Fund	–	–	–	–	–
Scottish Government					
Immediate Priorities Fund	–	–	–	–	–
Must Eat	–	–	–	–	–
PKCC Mental Wellbeing IT					
Fund	–	–	–	–	–
NAP Expansion Funding –					
COVID-19	7,531	17,999	(25,530)	–	–
Scottish Government					
COVID-19 Wellbeing Fund	26,124	56,083	(82,207)	–	–
The Rotary Club of Perth	1,552	500	–	640	2,692
Tampon Tax	6,712	30,120	(30,364)	–	6,468
The Henry Smith Charity	28,350	28,350	(54,038)	–	2,662
Scottish Government DES	–	116,459	(111,240)	–	5,219
Big Lottery - Young Start	–	28,339	(20,202)	–	8,137
Gannochy Management	–	70,924	(27,214)	–	43,710
RCS (COVID-19 Emergency					
Fund – 100 days)	–	15,000	(230)	–	14,770
RCS - ESAS	–	542	(187)	–	355
STV Appeal	–	4,000	(2,771)	–	1,229
PKCC Community Mental					
Health	–	23,538	(3,733)	–	19,805
Scottish Government					
Community Recovery Fund	–	4,500	(4,500)	–	–
Befriending	–	2,202	–	–	2,202
	<u>168,716</u>	<u>721,479</u>	<u>(727,179)</u>	<u>–</u>	<u>163,016</u>

# Rape and Sexual Abuse Centre Perth and Kinross

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31st March 2022

#### 20. Analysis of charitable funds *(continued)*

	At 1 Apr 2020	Income	Expenditure	Transfers	At 31 Mar 2021
	£	£	£	£	£
Forteviot Charitable Trust	14,000	14,000	(14,000)	–	14,000
PKC Young People and Women's Support	3,080	25,000	(26,353)	–	1,727
PKC Community Safety	120	–	(120)	–	–
Gannochy Trust	8,728	36,000	(35,159)	–	9,569
Scottish Government Rape Crisis Specific	(177)	50,000	(49,823)	–	–
PKC Choose Life	–	8,472	(8,472)	–	–
Scottish Government Violence Against Women and Girls Fund – support services	606	68,021	(67,493)	–	1,134
Scottish Government Justice Advocacy	3,764	40,000	(34,934)	–	8,830
Big Lottery – Families	1,876	119,097	(120,973)	–	–
RCS National Prevention	–	24,712	(24,712)	–	–
Corra Foundation – Henry Duncan Grant	5,000	–	(5,000)	–	–
Scottish Government Violence Against Women and Girls Fund – Prevention	(617)	60,000	(49,869)	–	9,514
BBC Children in Need	26,550	31,396	(38,897)	–	19,049
Scottish Government Access to Support	822	37,000	(37,638)	–	184
Rape Crisis Advocacy	2,688	–	(2,688)	–	–
Other Restricted Donation	2,619	–	(997)	(982)	640
Craigie YP	2,447	–	–	–	2,447
PKC Community Safety Partnership	32	1,000	–	–	1,032
The RS Macdonald Charitable Trust	–	18,000	–	–	18,000
The Robertson Trust	–	20,000	(7,679)	–	12,321
Scottish Government – Rape Crises Scotland COVID-19	–	11,757	(11,757)	–	–
The Women's Fund for Scotland COVID-19 Fund	–	1,442	(1,442)	–	–
Scottish Government Immediate Priorities Fund	–	6,795	(6,795)	–	–
Must Eat	–	391	(391)	–	–

# Rape and Sexual Abuse Centre Perth and Kinross

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31st March 2022

#### 20. Analysis of charitable funds *(continued)*

PKCC Mental Wellbeing IT Fund	–	3,210	(3,210)	–	–
NAP Expansion Funding – COVID-19	–	9,750	(2,219)	–	7,531
Scottish Government COVID-19 Wellbeing Fund	–	60,542	(34,418)	–	26,124
The Rotary Club of Perth	–	1,000	(430)	982	1,552
Tampon Tax	–	7,530	(818)	–	6,712
The Henry Smith Charity	–	28,350	–	–	28,350
Scottish Government DES	–	–	–	–	–
Big Lottery - Young Start	–	–	–	–	–
Gannochy Management	–	–	–	–	–
RCS (COVID-19 Emergency Fund – 100 days)	–	–	–	–	–
RCS - ESAS	–	–	–	–	–
STV Appeal	–	–	–	–	–
PKCC Community Mental Health	–	–	–	–	–
PKCC Community Recovery Fund	–	–	–	–	–
Befriending	–	–	–	–	–
	<u>71,538</u>	<u>683,465</u>	<u>(586,287)</u>	<u>–</u>	<u>168,716</u>

Forteviot Charitable Trust - This fund has been used towards the salary of a Therapeutic Support/Group Worker.

Perth and Kinross Council Young People and Women's Support - This fund is to be used for the direct delivery of services to those affected by sexual violence.

Perth and Kinross Council Community Safety - This fund is to be used for the support and development of RASAC Youth Ambassadors.

Gannochy Trust - This fund is to be utilised for salary and support costs of a Young People's Prevention Worker.

Scottish Government Rape Crisis Specific - This fund is to be utilised for centre costs and the Centre Manager post.

Perth and Kinross Council Choose Life - This fund is to be utilised towards the salary of a Support Worker providing support to survivors of suicide and self-harm.

# **Rape and Sexual Abuse Centre Perth and Kinross**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements *(continued)***

#### **Year ended 31st March 2022**

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#### **20. Analysis of charitable funds *(continued)***

Scottish Government Violence Against Women and Girls Support Services - This fund is to be utilised for a Commercial Sexual Exploitation and Support Worker/Part-time support worker and Support Services Team Leader.

Big Lottery Families - This fund is to be utilised for the Young People and Families Project.

RCS National Prevention - This fund is to be utilised for the part salary and associated costs of a Young People's Prevention Worker.

Corra Foundation - Henry Duncan Grant - This fund is to contribute to the salary of a Therapeutic Support Worker.

Scottish Government Violence Against Women and Girls Prevention - This is a second fund to support the salary and costs of a team leader for RYI Team Leader and a Training Worker.

Scottish Government Justice Advocacy - This fund is to be used for the salary of a Support and Advocacy Worker.

BBC Children in Need - This fund is to support Therapeutic Young People's Workers and any associated staff costs.

Scottish Government Access to Support - The fund is to support the costs of the Access to Support project.

Rape Crisis Advocacy - The fund supports the cost of salaries in relation Support Workers salaries.

Other Restricted Donations - These donations have been utilised for direct support resources.

Scottish Government - Rape Crisis Scotland COVID-19 - Emergency COVID-19 funding to support the continued delivery of Rape Crisis Services during lockdown.

The Women's Fund for Scotland COVID-19 Fund - The purchase of a laptop and resources to enable delivery of online groups alongside the development and publication of a range of wellbeing and safety videos.

Scottish Government Immediate Priorities Fund - This fund is part of the wider award made to the Encompass Network to provide immediate crisis support for women selling or exchanging sex.

Must Eat - Fundraising by local Must Eat to raise funds and essential items for women and young people affected by sexual violence.

PKCC Mental Wellbeing IT fund - To support the purchase of IT equipment to enable home working and the delivery of RASAC P&K support services.

# **Rape and Sexual Abuse Centre Perth and Kinross**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements *(continued)***

**Year ended 31st March 2022**

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#### **20. Analysis of charitable funds *(continued)***

NAP Expansion Funding - COVID-19 - Support to increase the staffing capacity for the National Advocacy Project in Perth & Kinross.

Scottish Government COVID-19 Wellbeing Fund - To support increased staffing, additional resources and contribute towards additional operating costs incurred as a result of the COVID-19 pandemic.

The Rotary Club of Perth - For a survivor welfare fund for survivors in crisis and in need of essential items.

Tampon Tax - Funding for a 30 hour Therapeutic Support Worker (Access and Inclusion)

The Henry Smith Charity - This will fund a Therapeutic Support Worker and part-time Team Leader starting from April 2022.

The Robertson Trust - Core funding towards the running of RASAC P&K. This year, the funding has supported additional support worker hours and improved the IT infrastructure in the Centre.

The RS Macdonald Charitable Trust - Contribution towards a Young People's Therapeutic Support Worker starting from April 2022.

Scottish Government DES – Core funding towards centre costs and the salary costs towards centre manager, team leaders, training worker and therapeutic support workers.

Big Lottery Young Start - Contribution towards the salaries of a Prevention Worker and Prevention Team Leader.

Gannochy Management - Funding to support salary costs for deputy manager, therapeutic support worker and group worker.

RCS (COVID-19 emergency fund - 100 days) - Salary costs for a therapeutic support worker to support service expansion.

RCS ESAS - To support the promotion and implementation of Equally Safe at School in Perth & Kinross.

STV Children's Appeal (Winter Fund) - To provide support to young people affected by poor mental wellbeing following on from the COVID-19 pandemic.

STV Children's Appeal - To provide support to young people affected by poor mental wellbeing following on from the COVID-19 pandemic.

PKCC Community Health - Contribution to the salary of one full-time young people's therapeutic support worker.

# Rape and Sexual Abuse Centre Perth and Kinross

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31st March 2022

#### 20. Analysis of charitable funds *(continued)*

Scottish Government Community Recovery Fund - Funding to improve digital and connectivity infrastructure and communication, supporting a return to Centre following COVID and the move to a hybrid delivery model for support services.

#### 21. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Current assets	91,109	230,713	321,822
Creditors less than 1 year	—	(67,697)	(67,697)
<b>Net assets</b>	<b>91,109</b>	<b>163,016</b>	<b>254,125</b>

  

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	—	—	—
Current assets	76,631	214,630	291,261
Creditors less than 1 year	—	(45,914)	(45,914)
<b>Net assets</b>	<b>76,631</b>	<b>168,716</b>	<b>245,347</b>

#### 22. Financial instruments

The carrying amount for each category of financial instrument is as follows:

	2022 £	2021 £
<b>Financial assets measured at fair value through income and expenditure</b>		
Financial assets measured at fair value through income and expenditure	321,822	291,261
<b>Financial liabilities measured at fair value through income and expenditure</b>		
Financial liabilities measured at fair value through income and expenditure	67,697	45,914

#### 23. Analysis of changes in net debt

	At 1 Apr 2021 £	Cash flows £	At 31 Mar 2022 £
Cash at bank and in hand	272,930	45,671	318,601



# **Rape and Sexual Abuse Centre Perth and Kinross**

**Company Limited by Guarantee**

**Notes to the Financial Statements** *(continued)*

**Year ended 31st March 2022**

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## **24. Operating lease commitments**

The total future minimum lease payments under non-cancellable operating leases are as follows:

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Not later than 1 year	<b>22,500</b>	<b>22,500</b>
Later than 1 year and not later than 5 years	<b>24,375</b>	<b>46,875</b>
	<b><u>46,875</u></b>	<b><u>69,375</u></b>