



Victim Support Scotland

Supporting People affected by crime and keeping them at the heart of
justice in Scotland

2018/2019 ANNUAL REPORT & ACCOUNTS

Scottish Charity Number SC002138
Company Registration Number SC110185

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Trustees' Annual Report 2018/19

Chair Foreword

It's been another busy year with many challenges and many successes. In February 2019 we were delighted to welcome our patron, HRH the Princess Royal, to our Glasgow office where she spoke with staff, volunteers and service users. She met staff setting up the new service for Families Bereaved by Crime, and talked to families who had personal experience of bereavement by crime about what they most needed in these circumstances. She is a huge supporter of the work we do and I am gratified she was able to see for herself the difference that our service can make.

A major focus over the last year has been developing our strength and capability as an organisation, so that now and in the future, we can deliver support for people affected by crime. Our responsive strategy commits us to incorporate insight and learning into our way of working. It is more important than ever for Victim Support Scotland to be able to understand victims' needs, to respond and adapt our services and support, and to stand up for victim's and witnesses' rights and wellbeing in the justice system. Building strong partnerships will raise awareness of Victim Support Scotland and help us deliver high quality support to and achieve improvements for victims of crime in Scotland.

Alastair MacDonald, Victim Support Scotland's Chair stepped down in April 2019 from the Board. In his time on the board, first as a trustee and then as Chair, he devoted significant time learning about VSS, meeting with many of the staff and volunteers across the country. He applied his strong strategic and leadership skills for VSS' benefit as well as his problem-solving abilities which enabled VSS to take some significant decisions to secure its future. Combined with a dry sense of humour and a genuine care for people, he leaves VSS in better shape than he found it. We would like to take this opportunity to thank Alastair for his valuable contribution to the organisation since January 2016 and wish him well in his next ventures.

Liz Taylor
Acting Chair

CEO Foreword

Victim Support Scotland is the leading Scottish charity, playing a vital role in helping, advising and supporting people affected by crime across the country.

Our vision is that with our support, anyone affected by crime in Scotland survives the experience and becomes stronger. We are guided by our mission: supporting people affected by crime and keeping them at the heart of justice in Scotland. This drives us to work tirelessly to ensure that our organisation is in the best possible place to deliver our strategic plan and to reach every victim and witness in Scotland with our life-changing support.

This first year of our new organisational strategy has been busy, challenging and exciting. We created a strategic change programme to coordinate development of our organisational capability over the three-year period to April 2021. Investing in change across work-streams, we have developed our capabilities in strategy, planning and performance, as well as initiating developments in services, technology and people. We reviewed the organisational capabilities that we needed to deliver our strategy and shaped our organisational structure to align it with our business purpose – to put victims and witnesses first. We created new job roles to support Victim Support Scotland in meeting the changing needs of the wider environment, reach more victims and witnesses of crime and support flexible and adaptive ways of working to keep up with digital technology and modern-day crime. We are empowering staff members from all job roles and locations to be part of our thinking for the future and contribute ideas about how to deliver our strategy.

We have welcomed new talent into our team, energising the organisation and bringing new ideas and ways of working to create opportunities for the future. A key part of building our modern organisation is having roles dedicated to service users, victims and witnesses and also roles dedicated to supporting volunteers in their front-line delivery of services – making sure they are confident, knowledgeable and supported in everything they do.

Victim Support Scotland places victims and witnesses first and foremost in all that we do, which is right at the heart of our three-year organisational strategy. Victim Support Scotland, at its best, saves lives, supporting vulnerable people who have experienced a catastrophic event in their lives due to a serious crime.

I look forward to working with our dedicated staff and volunteers to continue to support all those who need us over the coming years.

Kate Wallace
Chief Executive Officer

Who we are

Victim Support Scotland continues to be the leading charity dedicated to helping people affected by crime across Scotland. We strive for excellence in delivering services that meet the complex needs of victims of crime, witnesses and their family members, regardless of the circumstances. The dedicated work of our volunteers, supported by paid staff in our national and local offices across Scotland, as well as our teams in the Sheriff and High Courts, helps us to fulfil our aim of providing high quality support to those affected by crime.

Our services are independent, free, non-judgemental and confidential. We strive to be responsive to the needs of victims by providing services in a compassionate way that suits their individual needs, in the right way and at the right time for them.

Victim Support Scotland champions the voice of people affected by crime. We influence key national policy decision making which shapes and drives legislative reform for the benefit of victims and witnesses, making Scotland better equipped as a nation to deal with the aftermath of serious crimes.

Our work could not exist without our partners. We collaborate with government, local authorities, criminal justice organisations, academics, the third sector and community-based partners to champion victims' rights and improve services. As a national charity, we are committed to continuing to build upon and extend our partnerships and alliances with other organisations so that all people affected by crime are well supported.

Victim Support Scotland provides information, practical help, emotional support and guidance through the criminal justice system. We offer specialist services to support people who face specific crimes including murder, terrorism, rape and sexual assault, domestic violence and hate crime. We empower people to cope with the aftermath of a crime and find the strength to move on with their lives.

Looking ahead

We have completed the first year of our three-year strategic plan for 2018-2021. Over the next two years we will continue our journey to deliver our goals, guided by the following aims:

1. **Deliver** high quality support for anyone affected by crime that needs it.

2. **Build** partnerships and alliances with other organisations so that we can work together on putting victims and witnesses first.
3. **Champion** the rights of victims and witnesses.
4. **Develop** VSS so that we provide excellent services that meet the needs of victims and witnesses.

Deliver high quality support for anyone affected by crime that needs it

Our new Support for Families Bereaved by Crime service was developed during 2018/19 with extensive research and consultation to ensure we were able to meet the specific needs of families at this difficult time. Bereaved next of kin and families affected by murder or culpable homicide are now able to access specialist support from Victim Support Scotland. We recruited and trained a specialist team which is now in action, supporting those who need this critical service. The service launched in April 2019 and will continue to develop in the next two years.

We are progressing on our digital journey, using technology to improve the way our services are delivered, including providing easier access to hard to reach groups. We recently piloted our WebChat service which opens up a new avenue of communication with some of our service users, allowing people to be supported anonymously for the first time. Over the next year we will develop an improved user-focussed website to support more people affected by crime. We will continue to be responsive and receptive to new technology – particularly given that we aim to target our services more at younger people aged 16-24 - to provide our services to the highest possible standard to those who need us.

We aim to improve our effectiveness by extending our local services, Helpline and Webchat opening hours to allow those impacted by crime to access our services at a time that suits their needs.

Build partnerships and alliances with other organisations so that we can work together on putting victims and witnesses first

We aim to increase engagement with the communities in which we work and those we are yet to reach. We are working to raise our profile so partners within the sector understand who we are, what we do and what the reciprocal benefits can be of working together. A key strand of work is developing new partnerships, as well as strengthening and formalising our existing ones. For example, we have signed a Partnership Agreement with the charity Children 1st to support the development of our support centre and helpline.

Over the next two years we will work to achieve improved community engagement. Working with community-based groups and organisations at a local level, we will better understand and deliver what victims and witnesses need within their own local areas.

As part of our equality and diversity work, and in support of victims of hate crimes, we will continue to build strong links with third sector organisations that champion rights particularly in the LGBT+ community and Black and Ethnic Minority groups.

Champion the rights of victims and witnesses

We serve as the voice of people affected by crime and are putting in place structures to ensure closer service user involvement in policy influencing and developments within Victim Support Scotland. We will listen to and consult directly with those affected by crime, ensuring their experiences and voices are heard at a national level by key decision makers in the Scottish Government. We will also introduce a co-production strategy to enable increased service user engagement in the development of our work, ensuring we continue to deliver an effective and meaningful service.

Develop VSS so that we provide excellent services that meet the needs of victims and witnesses

We will continue to redesign our structures and resources to enable the delivery of excellent needs-led services. During 2018/19 we began to set up a new People Development function, bringing together recruitment, human resources, learning and development, and volunteer engagement. We will continue to develop this function to ensure all employees are recruited, developed, resourced and rewarded. We will support our workforce by exploring options for more flexible working and reviewing our pay and conditions, to enable us to provide the best service possible for those affected by crime.

During 2019/20 we plan to extend volunteering into a variety of new roles throughout the organisation.

Governance

VSS became a Scottish Charitable Incorporated Organisation (SCIO) on 1st April 2019. During 2019/20 VSS will establish a Nominations Committee who will recommend appropriate individuals for appointment as trustees. This committee will be composed of 3 trustees and 2 external members. The trustees will continue to maintain strong, supportive governance to lead the way. The Nominations Committee will be operational by September 2019.

2018/19 Outcomes

Victim Support Scotland's work is guided by four key outcomes that all staff and volunteers work towards in all that they do.

People affected by crime feel have improved health and well-being	Those affected by crime feel safer and more secure
Victims and witnesses are more informed	VSS is a more effective organisation that makes a lasting difference

Victim Support Scotland's work contributes directly to the Scottish Government's Justice Strategy for Scotland (2017 – 2020), a plan for a just, safe and resilient Scotland.

Achievements & performance

Overview of our strategic aims

In 2018/19, we embarked on the first year of our three year strategic plan, guided by the plan's four strands: to **deliver** supportive, accessible, personalised and excellent services to those who need our help; to **build** partnerships and alliances with other organisations so that we can work together on putting victims and witnesses first; to **champion** the rights of victims and witnesses; and to **develop** Victim Support Scotland so that we can provide excellent services that meet the needs of victims and witnesses.

Staff and volunteers across the country have worked hard to make excellent progress and we are in a strong position to deliver our remaining priorities over the coming two years.

What's been achieved with Deliver?

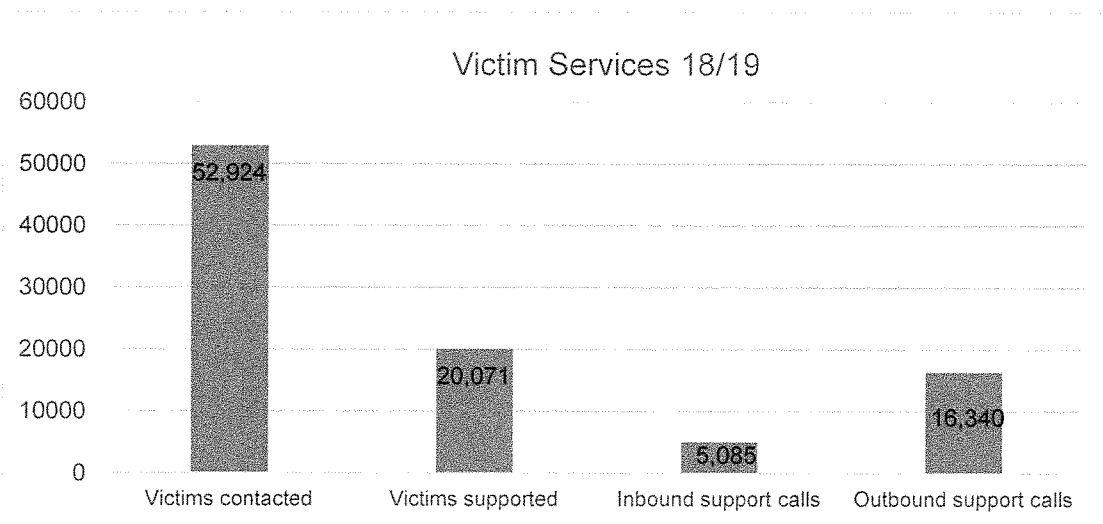
Community Services

Our dedicated staff and volunteers provided personalised and specialised support in a range of areas and through a number of channels as a core component of our Victims and Witnesses First: VSS Strategy 2018-2021. We provided specialist support to families affected by murder, cases of domestic abuse, rape and sexual assault, victims of violent crimes, hate crime and antisocial behaviour, as well as supporting vulnerable witnesses, and carrying out court familiarisation visits.

Our community-based victim services helped more than **20,071** people affected by crime to access information, navigate through the criminal justice system and cope better in the aftermath of a crime. We made personal contact with victims on **52,924** occasions.

We contacted victims of serious crime an average of 1.66 days after receiving a referral, within the two-day target set by the Scottish Government.

We operate a national helpline service which is available to support anyone affected by crime and is open Monday to Friday between 8am-8pm. During the year we assisted **5,085** callers who contacted us through the helpline and made **16,340** proactive telephone calls to victims offering initial help and access to further support from our local services. To improve accessibility to our services, we launched a free helpline number (0800 160 1985) in January 2019 and promoted this widely across the country through media channels and partners.

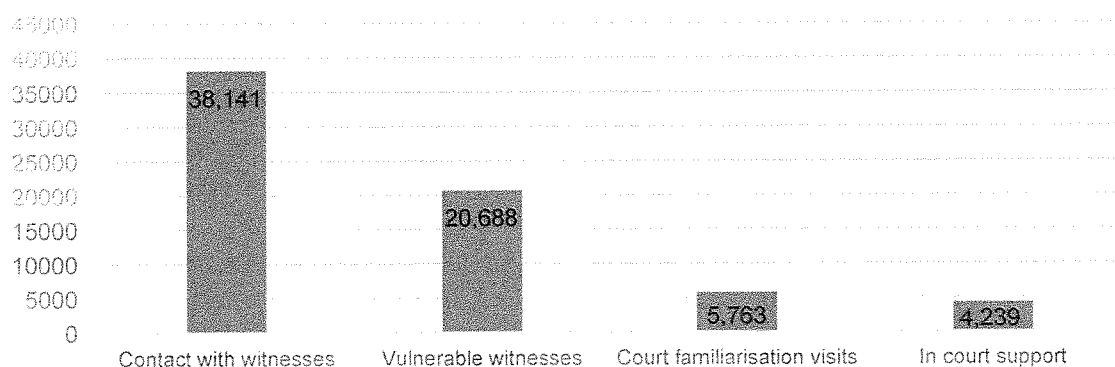


Court Based Services

Our court-based witness services had **38,141** interactions with people at court. We supported over **20,688** vulnerable witnesses, such as children and victims of sexual assault, domestic abuse and stalking, helping them to give their best evidence at court.

We provided in-court support to **4,239** witnesses, so that they had increased confidence to give the best evidence possible and **5,763** witnesses took up the offer of a court familiarisation visit in advance of the trial.

Witness Services 18/19



Service Supporting Families Bereaved by Crime

A key priority for the past year has been the development of a new service supporting families who have been bereaved by murder or culpable homicide as a key element of the Deliver part of our strategy. Although Victim Support Scotland was already delivering this support from different offices, there had been no dedicated service or staff in place to provide a nationally consistent response, something our service users told us was essential.

We involved people with lived experience in the design of the service so we could understand their perspective and experiences. Key stakeholders, including Police Scotland and the Crown Office and Procurator Fiscal Service, gave valuable input and insights into the development of the service and we have continued this steering group to help guide further service development. Following a tender, we worked with service design consultants Thrive who used their expertise and our knowledge and experience to develop a support solution to improve outcomes for families and next of kin. Working in collaboration with an external agency provided a new perspective on what the most effective model to meet the needs of families could be.

By the end of 2018/19, we had designed a service blueprint to inform service delivery, developed a suite of products to provide improved and consistent information for families and developed referral pathways and designed and produced publicity material. A full team has been recruited with a National Coordinator, five support workers and administration staff. We were able to test the service model before commencing support delivery on 1st April 2019.

Digital Service Delivery

The development of Victim Support Scotland's resources and the delivery of our support services through digital channels were both key priorities in our 2018-2021 strategic plan. Our vision was to develop digital methods of accessing our services to engage with new audiences who need supportive, accessible and personalised ways to access what we provide. We are also on our journey of upgrading our own IT resources to enable improved service delivery as well as effective monitoring and evaluation. We have made good progress towards these goals in 2018/19.

❑ **New website**

In 2018/19 Victim Support Scotland began the creation of a new website to better meet the changing needs of people affected by crime and to develop a platform which could host a variety of new digital services. The new site is designed to be user-centred, focusing on providing fast, accessible information and support through effective navigation, engaging and clear content, self and agency referral channels and immediate help via webchat. We have progressed with discovery and design, with the planned website launch set for 2019/20.

❑ **Data Storage transfer to the Cloud**

The on-premise servers used for data storage were too slow for our developing needs and server performance had started to diminish. During 2018/19, Victim Support Scotland transferred all data to the cloud using Microsoft SharePoint, a better solution in terms of cost, flexibility and scalability. This system has the added benefit that it will integrate seamlessly with the Microsoft Dynamics 365 CRM (Customer Relationship Management) system we are installing in 2019/20.

❑ **New Customer Relationship Management system**

To better deliver victim and witness-centred services, Victim Support Scotland changed its Customer Relationship Management (CRM) system to Microsoft Dynamics 365, developed by SeeLogic. Not only does the arrangement of this CRM system allow a person-centred organisation system, rather than a case-based one, but it will integrate with our cloud-based data storage on Microsoft SharePoint. It will allow for self-referrals as well as automated police and court referrals, ensuring better service delivery to people affected by crime.

Victim-centred criminal justice system: One front door

The concept of a multi-organisation, coordinated approach to justice systems has become particularly prominent in Scotland since the 2017 review by former Solicitor General, Dr Lesley Thomson QC, Review of Victim Care in the Justice Sector in Scotland. Thomson uses the phrase 'victim-centred' in this report when describing the multi-agency victim care model that has emerged in other parts of the world.

As part of our strategy to deliver supportive services to those that need our help, we are playing a key role in developing an 'integrated model' or 'one front door' as Thomson terms it, in Scotland. We have made some progress in the following ways:

- Through the establishment of our Service for Families Bereaved by Crime
- Our support of Scottish Children's Reporter Administration (SCRA) has been able to improve descriptions of Victim Support Scotland's services in letters provided by SCRA to victims of young offenders
- Our engagement in the Scottish Government's Taskforce including a victim-centred service re-design, making sure it is informed by the experiences of the people whose lives the Taskforce exists to improve.

Monitoring and Evaluation

Development of the Monitoring and Evaluation Strategy was a core commitment within the 2018-2021 strategic plan. The strategy, created in 2018/19, guides Victim Support Scotland's approach to evaluation and aims to support greater consistency in the way evaluation is understood and used throughout the organisation by having:

- Victim and witness-centred support, focused on achieving Victim Support Scotland's core outcomes
- A full assessment of service users' needs and aspirations at each contact
- One 'Outcomes Form' that is compatible across all Victim Support Scotland's services
- A process for supporting consistent delivery and accurately measuring the difference Victim Support Scotland makes.

A new tool has been introduced based on these criteria, structured around our service user focused outcomes and using learning from piloting and implementation that took place throughout 2018. The wider Evaluation Framework is based on the four outcomes Victim Support Scotland uses in its strategy and in its contracts with funders.

Anti-social behaviour

Our anti-social behaviour service is now supported by a team of trained volunteers who provide personalised emotional support and practical advice to our service users.

In total, 741 contacts were made for the service, with 227 victims engaging in personal contact and 181 requesting and receiving on-going and targeted support from the service.

Of the 741 engaged contact with the victim, 77.6% requested telephone support from Victim Support Scotland, with only 12.02% requesting to call the service directly. Interestingly, 8.52% requested face to face contact, either via home visit or office appointment, which is a stark increase from 3.21% at this time last year. The remaining 1.86% requested contact via email.

"I feel like I'm finally being taken seriously with your help and intervention"

"I found the support knowledgeable, calming and reassuring"

"I feel better knowing there are consequences to their behaviour and I'm not tackling it all by myself"

What's been achieved with Build?

Homeless victims of crime

Homeless people are often vulnerable, contending with assault, rape, robbery and human trafficking. As a critical part of Build within our strategy, we have been working with organisations such as Glasgow City Mission and Social Bite to engage with people experiencing homelessness who have been affected by crime. We have distributed personal alarms and raised awareness of our third-party reporting centres that allow a crime to be reported without attending a police station, and our Witness Service which helps people navigate through the criminal justice system. We are continuing to seek additional ways to engage with the homeless community who have been affected by crime and encourage self-referrals.

Scottish Prison Service

We have developed a joint work plan with colleagues from the Scottish Prison Service to ensure that victims and bereaved families participating in the Victim Notification Scheme have access to support at an earlier stage. We trained Scottish Prison Service staff on victim impact and awareness. Victim Support Scotland staff and volunteers will receive training on the Victim Notification Service so that they fully understand the impact on the victim and bereaved families.

Police Scotland

We held high level strategic meetings every six weeks with Police Scotland and created a joint work plan to improve the number of referrals they send to Victim Support Scotland enabling us to work together on putting victims and witnesses first. We continued to work closely with Police Scotland on a range of initiatives to raise awareness of our work and highlight the need for officers to make victims aware of our services. Victim Care Cards, informing victims of their rights and providing contact details for support organisations including Victim Support Scotland, were issued by Police Scotland to all active 'on duty' police officers across Scotland. We assisted Police Scotland to re-design and deliver a probationer training module on supporting victims, which will eventually become a Scottish Qualification Authority (SQA) accredited course. Around 800 probationers have been trained so far. As a result of this, new police recruits have a comprehensive understanding of Victim Support Scotland and our services. We have also produced a film to increase awareness of our work, which has been shown as part of mandatory briefings for all officers.

Scottish Children's Reporter Administration

We are building a close partnership with the Scottish Children's Reporter Administration (SCRA) in supporting child victims referred to courts for a proof hearing. We have been able to improve descriptions of Victim Support Scotland's services in letters provided by SCRA to victims of young offenders. We have also created a leaflet to accompany the letters which gives guidance to victims of child offenders about the justice system and the service that we can provide for them.

Victims' Taskforce

The Scottish Government established the Victims Taskforce to improve support, advice and information for victims of crime. The Taskforce is led by Scotland's Cabinet Secretary for Justice, Mr Humza Yousaf MSP. The primary role of the Taskforce is to co-ordinate and drive action to improve the experiences of victims and witnesses within the criminal justice system, while ensuring a fair justice system for those accused of crime. Victim Support Scotland is a member and attends the quarterly meetings helping ensure this forum drives forward changes to make sure victims' experiences of the criminal justice system are much improved and that we create more effective policies.

At the second meeting of the Victims' Taskforce in March 2019, a joint paper was presented by Rape Crisis Scotland and Victim Support Scotland about placing engagement mechanisms with victims at the heart of the work of the Taskforce. Such engagement is essential in order to ensure that the work of the Taskforce, including victim-centred service re-design, is informed by the experiences of the people whose lives the Taskforce exists to improve.

Last July, Mr Yousaf visited our Edinburgh office, meeting with staff and volunteers and learning about our services. We were able to talk to him about a range of victim and witness issues that need to be addressed to improve the justice system, putting victims' voices front and centre. He also met with a mother whose son was murdered and who has helped us shape our new services for Families Bereaved by Crime.

Victims Organisations Collaboration Forum Scotland

Critical to our partnership working is our involvement in the Victims Organisations Collaboration Forum Scotland (VOCFS). The Forum is a collective of key victims' groups who have a knowledge and understanding of what impacts on victims in the justice sector and what needs to be done to achieve effective services to victims across the country. We host and chair quarterly meetings for the group. VOCFS partners work collaboratively to help inform Scottish Government decisions and press for meaningful changes on issues affecting victims of crime in Scotland. We work towards collective consultation responses and developing a distinct and consistent voice for victims' organisations in our sector. We worked with organisations on VOCFS to feedback on Standards of Service for the Scottish Prison Service and Parole Board Scotland.

Local Initiatives

Victim Support Scotland continued to build strong local partnerships across the country. Examples included work with the Scottish Courts and Tribunal Service and other justice partners in Inverness in advance of the new Justice Centre due to open early 2020; engaging with local LGBT+ services; involvement with Fife College; and success in our Central region accessing more remote areas to provide support to local communities. Most local offices participate in community justice partnership meetings for their region, bringing the victim's perspective to the fore. During Victims Awareness Week, staff and volunteers were active in each community, raising the profile of the organisation locally and through the media.

What's been achieved with Champion?

Improving rights

Improving the rights of those affected by crime remains the focus of our policy and influencing work and relates directly to a desired outcome within our strategy. Through our consultation responses and presenting evidence to Parliament, Victim Support Scotland played a pivotal role in representing the needs, interests and voices of victims and witnesses at a national level and contributed to parliamentary processes to ensure victims' rights were effectively represented and embedded in future legislation. In 2018/19 we contributed to consultations on a variety of topics including providing comment in support of the campaign to introduce "Michelle's Law"; giving a response to the Family Justice Modernisation Strategy around Domestic Abuse; and submitting evidence to the Petitions Committee about changes to post mortem examination protocols to allow for the deceased to be released as early as possible to enable families to make funeral arrangements for their loved ones. We worked with the Scottish Sentencing Council (SSC) to highlight issues raised by victims regarding sentencing policy and to influence the prioritisation of issues victims raise as part of the SSC's forthcoming Business Plan.

We were part of an Expert Group on preventing sexual offending involving young people, and worked closely with the Hate Crime working group in Glasgow, reviewing how individuals from marginalised communities can access support, which included an initiative to recruit more volunteers from such communities to better understand and support their needs. Part of the Scottish National Stalking Group, we helped develop terms of reference for the group and led creation of a work plan.

Victim Notification Scheme

Victim Support Scotland has been involved in a short life working group with Scottish Prison Service and the Parole Board. This group has been created to consider ways of improving the Victim Notification Scheme to ensure victims' rights are embedded in decisions affecting them, including giving them notice of potential release of offenders. We have agreed to widen the support we currently provide to victims in relation to parole hearings, where the perpetrator is being considered for parole while serving a life sentence. Plans are being developed to widen this support for victims to include all release decisions relating to life prisoners including temporary and home release.

Vulnerable Witnesses Bill

In August 2018 we provided evidence to Parliament supporting the presumption that child and other vulnerable witnesses have all their evidence taken in advance of the criminal trial. We have evidence from feedback from our service users that the process of giving evidence in criminal trials can have adverse mental, physical and psychological effects on child witnesses. Victim Support Scotland believes that a greater use of pre-recorded evidence will help alleviate stress and anxiety experienced by victims in court. Our evidence has supported the passing of the Vulnerable Witnesses (Criminal Evidence) (Scotland) Bill which aims to improve the quality of evidence given for the most serious offences.

Age of Criminal Responsibility (ACR) Bill

We provided oral evidence in the Scottish Parliament, supplied an extensive case study report as supplementary evidence to the Equality and Human Rights Committee, submitted a written response and remained involved in the Age of Criminal Responsibility (ACR) Bill.

Victims' Week Scotland

.Using Victims' Week Scotland in February 2019 as a hook, we highlighted our new freephone helpline number and our services as widely as possible, using press, broadcast and digital media, gaining Scotland-wide coverage. On the final day of the Week, for the European Day for Victims of Crime, we

focussed on raising awareness of victims' rights to align with the Victim Support Europe's campaign Making Victims' Rights A Reality.

What's been achieved with Develop?

Investing in our volunteers

Victim Support Scotland has a predominantly volunteer workforce – hundreds of our volunteers provide direct support to victims and witnesses all over Scotland. We currently have more than 400 volunteers who contributed 85,267 hours. This figure equates to approximately 52 FTE staff and would cost £1.2M. We are always looking to recruit new volunteers that represent the diversity of Scotland's population.

Our volunteers are the lifeblood of what we do. They provide critical services to those that have been traumatised by crime and support them up until the point they feel they no longer need our services. This work takes place in courts throughout Scotland, in homes, and at Victim Support Scotland's offices ensuring our support is as accessible as possible to those that need it.

In January 2019, Victim Support Scotland achieved three-year accreditation for Investing in Volunteers (iV) which is the UK quality standard for good practice in volunteer management. During 2018, our organisation undertook several workshops resulting in Victim Support Scotland being assessed in over nine criteria standards, followed with assessor interviews with a random selection of volunteers, staff and Board members. This process confirmed that Victim Support Scotland reached the high standards set by iV. It also showed our volunteers, and potential new volunteers, how much they are valued and gives the organisation confidence in our ability to provide an excellent volunteer experience.

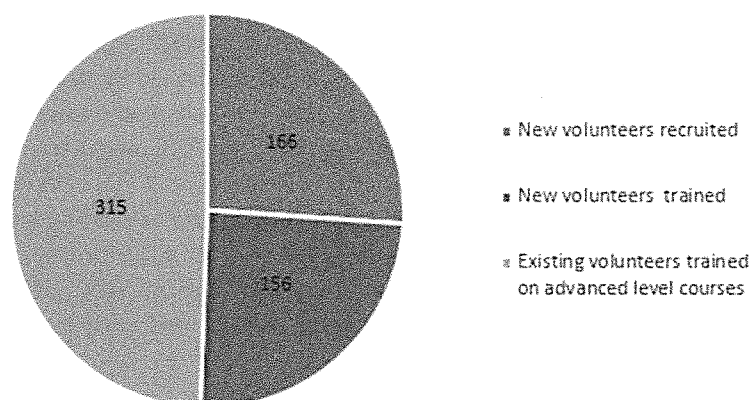
We have also created a new post as Volunteer Engagement Officer who will work closely with our community of volunteers to support their development needs and in the recruitment of new volunteers.

Volunteer quotes:

"It's a good feeling to go home knowing that I've supported someone, reduced their anxiety and made a real difference to their life that day." Ralph, Witness Service

"You will feel a great sense of satisfaction in the knowledge that you are helping people through an extremely traumatic experience by giving them emotional support and really helping them through difficult times." Gill, Volunteer

Volunteer recruitment and training



Strengthening our workforce

This year we began the process of reshaping our workforce to better meet the needs of victims and witnesses. We prioritised a more focused approach to service delivery, with employees supporting volunteers, and changes to National Office roles to provide better support to the front line.

As part of this process, we have created some new key roles to the organisation including: Head of IT and Digital, HR People Development Business Partner, Head of Performance and Quality, Head of Communications and External Affairs and Service User Engagement Officer.

We are now looking at our service delivery area of our organisation. The process is about making sure that we have a consistency of service for victims and witnesses across the country and that we reach out to all victims in ways that meet their needs. It's important we have the correct structure, systems and processes in place to deliver for victims and witnesses. VSS recognises that this has been, and continues to be, unsettling for some and VSS has put in support for affected staff.

We have a very committed workforce, with staff who constantly aim to provide the best service possible. They look for and create opportunities to engage with members of the community, often those that are hard to reach, to provide support in a way that best suits their needs.

VSS continues to be accredited as a Living Wage employer.

Learning and Development

Our Learning and Development team provide an ongoing programme of training and development, which is CIPD (Chartered Institute of Professional Development) accredited, allowing our staff and volunteers opportunities to grow professionally and personally. Our courses include: Foundation training, a three-day course; victims' and witnesses' rights; victims of sexual crime; mental health awareness; managing volunteers; domestic abuse; working with children and young people; hate crime; and safeguarding. In 2018/19 our staff attended 195 training days on in-house courses.

Cultural Development

Following a series of engagement activities in March/April 2018, a lateral leadership programme was developed for Victim Support Scotland, to support capacity building and engagement with staff and volunteers to implement the Strategic Plan. As part of this programme, four Learning and Improvement Groups (LIGs) were established in September 2018, each focussing on one of the four strategic priorities. The LIGs brought staff together from across Victim Support Scotland to build skills and knowledge among staff as well as support implementation of the Strategic Plan and have left a lasting legacy for the way we work.

We have made some good progress towards our main outcomes:

- **Build capacity, knowledge and skills across VSS to support the implementation of the Strategic Plan 2018-2021** The LIG evaluation feedback shows good progress towards this outcome. LIG members report that they have increased knowledge in each of the 'topic' areas which were explored. Alongside this self-reported feedback, LIG members were actively involved in the development of the 'How To' Guides, as well as developing other resources, such as surveys, leaflets and indicators for the monitoring and evaluation framework, which further shows their improved understanding and knowledge of the elements of the strategic plan on which they focussed. Moreover, LIG members also report increased understanding of how the elements of the strategic plan interlink, and their individual and collective responsibilities to support implementation.
- **Develop leadership behaviour across VSS – from management level to delivery staff and volunteers** The approach taken in the LIGs appears to also have had success in developing leadership behaviour, with LIG members pro-actively taking on responsibility to progress action

between meetings, leading on sharing learning in their own teams and beginning to take an active role in presenting their work and in discussions at the recent LIG Rep meeting with members of the senior management team.

- **Develop learning and improvement plans for each of the strategic objectives** Outcome three was achieved during the first meetings of the LIGs where priorities were agreed and set.
- **Identify learning and improvement leads for each of the four strategic objectives** Outcome four has been partially achieved through the identification of LIG Reps who have met twice, most recently with ELT to discuss next steps. However, it is recognised that this is an area for further consideration and development as VSS begins to explore the potential roll-out and embedding of the work and approach.

Participant quotes:

"I think the best thing about this approach was that there was no hierarchy or anyone taking over - everyone had a chance to have their say in a relaxed and understanding environment... I think this allowed people to flourish in the organisation and enhance their skill sets/use their current skill set."

"...thoroughly enjoyed working in this way as sometimes I think you can get stuck in a certain way of thinking and doing. This gave us the opportunity to work together, share ideas from other offices/areas and also think about the way that we do things now and how we can maybe do things differently."

Structure, governance and management

In 2018/2019 Victim Support Scotland was a private company limited by guarantee incorporated on 31 March 1988 and was registered as a charity with the Office of the Scottish Charity Regulator (OSCR). The company is governed by its articles of association. Under the terms of this document, the strategic policy and direction of the organisation and the implementation of this is vested in its board of trustees. The trustees are the directors of the company and the trustees for the purposes of charity legislation.

VSS is a membership organisation and each company member has one vote. There is an upper limit of 40 members of VSS. A full list of the members is available on request from the registered office.

Trustees are appointed for an initial term of three years and may thereafter be re-elected for an additional three-year period. In exceptional circumstances, a final additional three-year term may be approved subject to a 75% endorsement by the residual trustees. The maximum total length of service as a trustee, irrespective of any office bearing positions held or gaps in service, is nine years.

Scottish Charitable Incorporated Organisation (SCIO)

During 2018/2019, following legal advice the trustees consulted with the company members to approve a transition to becoming a Scottish Charitable Incorporated Organisation (SCIO). A new SCIO constitution with updated charitable purpose was drafted. The main advantages identified were to simplify the governance of the organisation and to streamline regulatory reporting requirements for VSS. After approval from members was secured at the AGM in December 2018 for the transition and the new constitution, VSS applied to OSCR to become a SCIO. OSCR approved this transition and VSS became a SCIO on 1st April 2019.

Appointment of trustees

The articles state that the maximum number of trustees is 12. During 2018/19 VSS had 12 trustees on the board, with Alastair MacDonald stepping down in April 2019. At the AGM in December 2018, Liz Taylor was re-elected as Vice-Chair for another year. Details of changes to trustees during the year are listed on page 15. At the AGM in 2019/20 Liz Taylor is due to step down and Alex Gauld and Kirsten Gilbert's first terms of office will expire.

Trustees' recruitment, induction, training and development

As VSS recruited 7 new trustees in 2017/2018, no recruitment was required in this financial year. Throughout the year, trustees committed to personal and collective development opportunities achieved through self-learning, appropriate courses, a facilitated board development day and attendance at professional seminars.

Key management personnel remuneration

The board of trustees, the CEO and senior management team comprise the key management personnel of the charity in charge of managing the charity on a day-to-day basis. The trustees are volunteers and do not receive remuneration. Details of trustees' expenses reimbursed are disclosed in note 7 in the accounts.

All staff roles (including senior roles) are evaluated using a bespoke job evaluation tool and set within job and pay grades benchmarked against the median point of the Croner Charity Rewards survey, which is recognised as the main provider of UK charities' salary data.

Committee structure

The **board of trustees** provides strategic leadership, governance, direction and overall accountability. The board decides the organisation's strategic direction, mission and priorities. It ensures that VSS complies with its governing documents, charity and company law and other relevant legislation. In addition, the board scrutinises, evaluates and accounts for the organisation's performance, ensuring that there is an effective risk management system in operation to safeguard sustainability, finances and otherwise to protect its assets and reputation and always act in the interests of the organisation. The board meets every two months.

The **finance and audit committee** provides a strategic overview of VSS's financial and fiscal position to ensure that all the financial resources necessary are secured and managed effectively to deliver the objectives in the organisation's corporate plan, to ensure the long-term sustainability and viability of the organisation, and to ensure the effective management of the financial risks which may threaten the organisation. This committee meets quarterly.

The **governance committee** provides an overview of VSS's governance to ensure that the board fulfils its legal, ethical, and functional responsibilities, and ensures that adequate governance policy development, recruitment strategies, training programs and monitoring of board activities, and evaluation of board members' performance is in place. This committee met twice during the financial year.

During the year an external review of our governance procedures was carried out by charity governance specialists at Burness Paull. Improvements identified were implemented. As part of this review the terms of reference for the committees were adapted and specific decisions were delegated to finance and audit committee and governance committee. On non-delegated matters the committees make recommendations to the board of trustees on matters within their terms of reference.

Reference and administrative details

President

HRH, The Princess Royal

Directors & trustees

The trustees of the charity are its directors for the purposes of company law. The directors serving during the period are as follows:

David Alexander
Laura Battles
Alex Gauld
Kirsten Gilbert
Ashok Khindra
Alastair MacDonald (resigned on 24.4.19)
Lynne Staples-Scott
Liz Taylor
Jon Turner
Fiona Young
George Welsh
James Wilson

Company secretary

Jane Sturgeon

Key management personnel

Kate Wallace, Chief Executive
Alison Love, Director of Operations & New Business (from 17.12.18)
Jane Sturgeon, Director of Finance & Business Planning
Alan McCloskey, Director of Operations (until 18.1.19)
Andy Heapy, Director of People Development (until 14.9.18)

Company details

Company Registration Number

SC110185

Scottish Charity Number

SC002138

Registered Office

15-23 Hardwell Close, Edinburgh, EH8 9RX

Our advisors

Auditors	MHA Henderson Loggie, 11-15 Thistle Street, Edinburgh, EH2 1DF
Bankers	The Royal Bank of Scotland plc., 2 Blenheim Place, Edinburgh, EH7 5JH
Solicitors	Turcan Connell, Princes Square, 1 Earl Grey Street, Edinburgh, EH3 8UL Burness Paull, 50 Lothian Road, Edinburgh, EH3 9WJ
GDPR Advisors	Bruce Tait Associates, 12 Pitt Terrace, Stirling, FK8 2EZ
Insurance advisor	Keegan & Pennykidd, 50 Queen Street, Edinburgh, EH2 3NS
Monitoring & Evaluation	Wren & Greyhound Ltd, 10 Milburn Road, Westfield, EH48 3BT
Organisational Design	Dorothy McKinney Ltd, Scott House, 10 S. St Andrews Square, Edinburgh EH2 2AZ
Programme Advisor	JWED Associates, 33 Ontario Way, Liphook, Hampshire, GU30 7LD
Leadership Development	St Andrews Consulting, 53 St Albans Road, Edinburgh, EH9 2LS
IT Project Management	CBC Outsource Management, 13 Anderson Green, Livingston, EH54 8PW

Financial Review

Income

Our total income for the year was £5.05m (2018: £4.6m) an increase of £416k from the previous year.

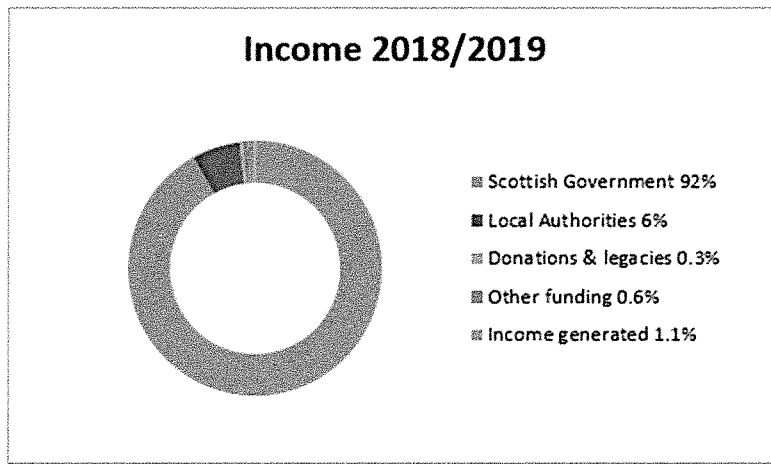
This year VSS received a 10% increase in funding of £421k from Scottish Government to deliver additional services.

Expenditure

Our total expenditure for the year was £4.9m (2018: £4.6m) – an increase of £354k. Our net income for the year was £136k (2018: £74k). Overall, there was a negative movement (of £2k) (2018: (£12k)) with respect to movement on the pension reserves. This led to a positive net movement in funds for the year of £134k (2018: £61k).

Principal Funding Sources

The principal funding sources for the organisation are grants from the Scottish Government and local authorities and VSS appreciates their continuing support.



Lothian Pension Fund

In 2017/18 VSS successfully negotiated an exit from Lothian Pension Fund (LPF) with an agreed repayment schedule over a 20-year period. The actuarial valuation of VSS's liability was determined as £1.463m at 31 August 2018 and the agreed total level of repayments was settled at £676k. Under certain conditions, LPF may claim additional repayments but these conditions were not met in 2018/19. VSS pay compensatory additional years to 2 ex-staff. These unfunded pension liabilities are recorded separately on the balance sheet.

Principal Financial Risks

The principal financial risks facing us are: the fact that 92% of our funding is from one source, the Scottish Government; continuing reductions in funding from local authorities; the level of unrestricted reserves; and the LPF withdrawal debt that is repayable over 20 years.

In 2017/18 we secured a three-year funding agreement in principle with Scottish Government for 2018-2021. A new income generation strategy, linked to an associated reserves replenishment plan, will be developed in 2020/21.

Balance Sheet

The pension liability continued to have a significant impact on the balance sheet. However, the agreed exit debt from LPF brings more stability to the balance sheet as the majority of the pension debt will not vary with actuarial fluctuations.

Reserves Policy

The trustees recognise the need for unrestricted reserves to be maintained at an appropriate level. Our reserves policy is to maintain a sufficient level of reserves to enable operating activities to be maintained, taking account of potential risks and contingencies that may arise from time to time. The policy is reviewed annually by the trustees.

The policy identifies the estimated amounts required to meet financial risk associated with potential contingencies and uncertainties relating to the charity's operating activities. These include:

- the provision for an orderly winding-down of operations in the event of a significant adverse event that is outside the control of the charity
- the funding of unforeseen major projects that have not been provided for in the normal financial planning process

Elements of the target figure will include the costs for redundancy and contractual liabilities for such items as rent of offices. The trustees are working towards having three months running costs in reserves.

Reserves Position at 31 March 2019

The total balance of unrestricted reserves held as at 31 March 2019 is (£126k) (2018: (£241k)). The balance held on restricted reserves as at 31 March 2019 is £346k (2018: £327k). Total funds have increased by £134k to £221k.

The pension liability continues to have a significant impact on reserves. There are 2 components to the pension liability; negotiated exit debt from LPF of (£446k) at 31 March 2019 (2018: (£463k)); and unfunded pension debt of (£139k) at 31 March 2019 (2018: (£137k)). The overall pension reserves at 31 March 2019 are (£585k) (2018: (£600k)).

Discounting the impact of the pension liability the position on unrestricted reserves improved from £355k to £457k in the year. The target for reserves replenishment in 2018/2019 was £99k, and if the impact of the increase to the pension reserve is disregarded, the target set out in plan was met – actual increase £102k.

Going Concern

The board consider it appropriate to prepare the financial statements on a going concern basis. In reaching this view, we have looked at the budgets prepared for the two-year period 2019-2021. The charitable company's key source of income is the grant from the Scottish Government and a three-year agreement has been confirmed for the period from April 2018 – March 2021. The trustees recognise the need to supplement this with other sources of income for specific projects.

Investment Policy

The organisation has an instant access bank account where funds not required for day to day activity are held on deposit. Transfers are made as required to cover expenditure in the current account.

The Victims' Fund

We established a new Victims Fund specifically to manage and administer funds anticipated from the provisions of the Victims and Witnesses (Scotland) Act 2014. The Fund has been designed to continue to offer help and support to victims and persons affected by crime who find themselves in immediate need of assistance. In 2017/2018 the Scottish Government decided to disburse these funds directly and so the purpose of the two entities that were set up to manage the funds generated from the Victims' Surcharge Fund no longer exists. As a result, the board of trustees decided to dissolve the Victims' Fund (Trustee) Ltd and Victims' Fund Charitable Trust. The Victims' Fund Charitable Trust was removed from the charity

register in 19th September 2018. An application to wind up Victims' Fund (Trustee) Ltd was made in March 2019 and this process will be completed in 2019/2020.

Victim Support Enterprise Ltd

During 2013/2014 Victim Support Enterprise Ltd suspended trading but has maintained its company status. There has been no activity in 2018/19. The company will play a role as part of our future income generation strategy.

Risk Management

It is the responsibility of the board of trustees to ensure that there are effective and adequate risk management and internal controls systems in place. The board reviews all strategic risks and issues at each meeting.

We recognise that effective risk and issue management relies on sound systems and an understanding of risk management throughout all levels of the organisation. A risk and issue management strategy is in place, as well as the following processes and controls:

- Three levels of risk registers and issues logs in place – strategic, senior management and operational
- Escalation process in place between registers so key risks are reviewed by senior management, with regular feedback to the board
- Risk and issue management is core to the agenda of the board, senior management team and operational meetings
- Annual risk workshops carried out by the board and senior management

The board of trustees ensures that all appropriate steps are taken to mitigate and manage the risks and issues facing us. The principal risks faced by the charity and mitigation factors in place are as follows:

Description of risk	Plans and strategies to manage risk
Overly reliant on one funder with annual funding awards making financial planning difficult	<p>A three-year funding agreement for 2018-2021 in place with the Scottish Government, which was the source of 92% of our funding in 2018/19.</p> <p>In the second half of 2019/20, year 2 of our strategy, a Fundraising function will be established. An Income Generation Strategy will be developed, aligned to a reserves' replenishment plan.</p>
That VSS does not have the right capabilities to deliver its strategic plan	<p>Restructure of the organisation began in August 18 to align the strategy capability requirements with VSS resources. The management layers of VSS were reconfigured in 2018/19.</p> <p>New roles were created that incorporated the capabilities required to deliver the strategic plan. For example, service user engagement; organisational design; and monitoring & evaluation expertise.</p> <p>In the short term these capabilities were carried out by external consultants. Recruitment for the new roles was carried out in 2018/19. Appointments were made for the majority of the new roles by March 2019. The use of external consultants was phased out in March 2019.</p>

<p>People affected by crime are not accessing our service due to drop in referrals</p>	<p>We continue to work with Police Scotland and other stakeholders on a range of national and local approaches to ensure that their officers are aware of the support & help VSS can supply.</p> <p>All police cadets receive training from VSS on what services VSS can provide to victims of crime.</p> <p>Our community-based services are carrying out more outreach and increasing visibility in the community.</p>
<p>That compliance requirements are not met</p>	<p>All staff and volunteers have completed mandatory training on GDPR.</p> <p>External DPO in place for 2018/19. New role with DPO responsibilities created and recruited for in March 2019. Health & Safety forum set up in year to focus on this matter.</p> <p>All staff received safeguarding training in year. Board agenda has a standing item on compliance matters</p> <p>Clear management reporting on compliance matters.</p>
<p>That legal action will be brought against VSS with respect to services provided</p>	<p>We took legal advice on the best approach to handle this risk.</p> <p>In October we retained professional indemnity insurance with our insurance provider at an increased premium but with an excess of £2,500.</p> <p>During the year 2 cases have been settled. Lawyers, appointed by our insurers, review all claims that are lodged.</p>

Statement of Directors' Responsibilities

The charity directors (who are also the trustees of Victim Support Scotland for the purposes of charity legislation) are responsible for preparing a directors' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Board of Directors to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company at the end of the year and of the surplus, or deficiency for the year then ended.

In preparing those financial statements, the Board of Directors is 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 charitable company will continue in business.

The Board of Directors is responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Board of Directors is responsible for the maintenance and the integrity of the corporate and financial information on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statement as to disclosure of information to auditors

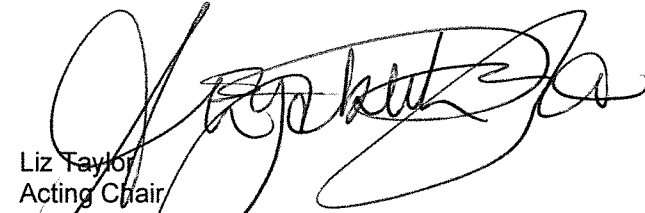
In so far as the Board of Directors is aware, at the time of approving the directors' annual report:

- there is no relevant audit information of which the company's auditors are unaware, and
- the Board of Directors has taken all the steps that they ought to have taken as directors in order to make themselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

This report has been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 applicable to small companies.

Signed by order of the Directors

Liz Taylor
Acting Chair



29 August 2019

VICTIM SUPPORT SCOTLAND INDEPENDENT AUDITORS' REPORT YEAR ENDED 31 MARCH 2019

Opinion

We have audited the financial statements of Victim Support Scotland (the 'charitable company') for the period ended 31 March 2019 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including 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 charitable company's affairs as at 31 March 2019 and of its income and expenditure for the period 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 of 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 company 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

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 directors 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 our audit:

VICTIM SUPPORT SCOTLAND INDEPENDENT AUDITORS' REPORT YEAR ENDED 31 MARCH 2019

- the information given in the Trustees' Report which includes the Directors' Report for the financial period for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report which includes the Directors' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report which includes the Directors' Report.

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; 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 directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of directors

As explained more fully in the Directors' Responsibilities Statement, the directors (who are also the trustees of the charitable company for the purposes of charitable 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 directors 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 directors are responsible for assessing the company'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 directors either intend to liquidate the 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 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.

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

This report is made solely to the members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charity's directors, as a body, in accordance with Section 44 (1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended). Our audit work has been undertaken so that we might state to the members and the charity's directors 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

**VICTIM SUPPORT SCOTLAND
INDEPENDENT AUDITORS' REPORT
YEAR ENDED 31 MARCH 2019**

responsibility to anyone other than the charity, its members as a body and its directors as a body, for our audit work for this report, or for the opinions we have formed.


James Davidson (Senior Statutory Auditor)
For and on behalf of MHA Henderson Loggie
Chartered Accountants & Statutory Auditor
Eligible to act as an auditor in terms of section 1212 of the Companies Act 2006
11-15 Thistle Street
Edinburgh
EH2 1DF

Date 2 September 2019

MHA Henderson Loggie is a trading name of Henderson Loggie LLP

**VICTIM SUPPORT SCOTLAND
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2019**

	Notes	Unrestricted £	Restricted £	2019 Total £	2018 Total £
Income from:					
Donations & legacies	2	7,057	7,942	14,999	29,907
Charitable activities	2	4,643,592	343,380	4,986,972	4,599,328
Other trading activities	2	43,965	4,323	48,288	7,340
Investments	2&8	2,888	-	2,888	321
Total income and endowments		4,697,502	355,645	5,053,147	4,636,896
Expenditure on:					
Raising funds	3	8,911	-	8,911	1,405
Charitable activities					
Direct	4	54,092	2,904,217	2,958,309	3,079,704
Indirect	4	1,949,324	-	1,949,324	1,482,009
Total expenditure		2,012,327	2,904,217	4,916,544	4,563,118
Net (losses)/gains on investments	10	(138)	-	(138)	49
Net income/(expenditure)		2,685,037	(2,548,572)	136,465	73,827
Transfers between funds					
Gross transfers between funds	16	(2,567,808)	2,567,808	-	-
Other recognised (losses)/gains					
Actuarial gains/(losses) on defined benefit pension scheme	21	(2,000)	-	(2,000)	(12,393)
Net movement in funds		115,229	19,236	134,465	61,434
Reconciliation of Funds					
Total funds brought forward	16	(241,136)	327,177	86,041	24,607
Total funds carried forward	16	(125,907)	346,413	220,506	86,041

All the activities of the Company are classed as continuing
The Company has no gains or losses other than the results for the year as set out above.
The notes on pages 27 to 40 form part of these financial statements.

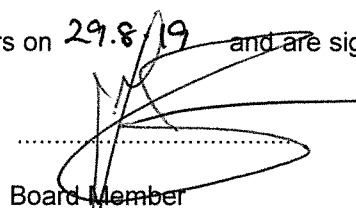
**VICTIM SUPPORT SCOTLAND
BALANCE SHEET
YEAR ENDED 31 MARCH 2019**

	Notes	2019 £	2018 £
Fixed Assets			
Tangible assets	9	4,127	6,327
Investments	10	497	635
Total fixed assets		<u>4,624</u>	<u>6,962</u>
Current Assets			
Debtors	11	114,299	406,913
Cash at bank and in hand		<u>1,478,258</u>	<u>705,060</u>
Total current assets		<u>1,592,557</u>	<u>1,111,973</u>
Liabilities			
Creditors: Amounts falling due within one year	12	<u>(825,664)</u>	<u>(466,301)</u>
Net current assets		<u>766,893</u>	<u>645,672</u>
Total Assets less current liabilities		<u>771,517</u>	<u>652,634</u>
Creditors: Amounts falling due after more than one year	13	(412,011)	(429,593)
Pension liability	21	(139,000)	(137,000)
Net assets including pension liability		<u>220,506</u>	<u>86,041</u>
FUNDS			
Unrestricted – General excluding pension reserve	16	457,329	355,482
LPF Exit Liability Pensions reserve	16	(445,811)	(463,393)
LPF Unfunded Pensions Reserve	16	(139,000)	(137,000)
Designated – Fixed Assets Reserve	16	1,575	3,775
Restricted	16	346,413	327,177
TOTAL FUNDS		<u>220,506</u>	<u>86,041</u>

These accounts are prepared in accordance with the provisions applicable to companies subject to the small companies' regime in Part 15 of the Companies Act 2006.

These financial statements were approved by the Directors on 29.8.19 and are signed on their behalf by:

Chair 

Board Member 

The notes on pages 27 to 40 form part of these financial statements.

Company Registration number: 110185

**VICTIM SUPPORT SCOTLAND
STATEMENT OF CASH FLOWS
YEAR ENDED 31 MARCH 2019**

	Notes	2019 £	2018 £
Cash flow from operating activities	20	770,310	(219,611)
Net cash provided by/ (used in) operating activities:		<u>770,310</u>	<u>(219,611)</u>
Cash flows from investing activities:			
Interest and dividend income	2	2,888	321
Net cash provided by investing		<u>2,888</u>	<u>321</u>
Change in cash in the reporting period		<u>773,198</u>	<u>(219,290)</u>
Total cash and cash equivalents at the beginning of the year		705,060	924,350
Total cash and cash equivalents at the end of the year		<u>1,478,258</u>	<u>705,060</u>

VICTIM SUPPORT SCOTLAND NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 MARCH 2019

1. ACCOUNTING POLICIES

Basis of accounting

These financial statements are prepared in accordance with *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 2015) (Charities SORP (FRS 102)).

Victim Support Scotland is a public benefit entity. The financial statements have been prepared in accordance with the Companies Act 2006, applicable accounting standards, Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The financial statements have been prepared under the historical cost convention as modified by the revaluation of investment assets. These are prepared in sterling, rounded to the nearest pound.

These financial statements contain information about Victim Support Scotland as an individual charity and do not contain consolidated financial information including Victim Support Enterprise Ltd, which is a wholly owned dormant subsidiary, as the results and net assets are not material to the group as a whole.

Going concern

The Board consider it appropriate to prepare the financial statements on a going concern basis. In reaching this view, we have looked at the budgets prepared for the 3-year period 2018-2021. The charitable company's key source of income is the grant from the Scottish Government and a 3-year agreement in principle has been confirmed for this period. The Directors recognise the need to supplement this with other sources of income for specific projects.

Income

Income from charitable activities and other trading activities is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and the amount can be measured reliably.

Such income is only deferred when:

- The donor specifies that the donation must only be used in future accounting periods; or
- The donor has imposed conditions that must be met before the charity has unconditional entitlement, and these conditions have not yet been met.

Donations and legacies and investment income are included in the year in which they are receivable, which is when the charity becomes entitled to the resources.

Donated Services and Facilities

The volunteer time is not recognised in the accounts but the hours donated are quantified in the Directors' annual report.

Expenditure

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay. All costs have been directly attributed to one of the functional categories of expenditure in the Statement of Financial Activities. The charity is not registered for VAT and accordingly expenditure is shown gross of irrecoverable VAT.

VICTIM SUPPORT SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2019

- Expenditure on raising funds is the costs associated with attracting donations & legacies.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities, those costs of an indirect nature necessary to support them and an allocation of governance costs.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.
- All costs are allocated between the expenditure categories of the SoFA in full on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly or using another appropriate basis.

Foreign currency transactions

Transactions in foreign currencies are recorded using the rate of exchange ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated using the rate of exchange ruling at the balance sheet date and the gains and losses on translation are included in the statement of financial activities.

Fixed assets

Tangible fixed assets costing more than £5,000 are capitalised and stated at cost and depreciated over their useful economic lives at the following rates:

Leasehold Improvements	Straight line over remaining lease term
Fixtures and Fittings	20% straight line
Computer & Office Equipment	33.3% straight line

Investments

Investments are a form of basic financial instrument and are initially recognised at cost and subsequently measured at their fair value at the balance sheet date by reference to the Stock Exchange mid prices. Realised and unrealised gains and losses are charged or credited in the statement of financial activities. The charity has no complex financial instruments and as the value of investment is not material to the charity, investments do not present a material financial risk.

Debtors

Other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank.

Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party in the future and the amount due to settle obligations can be measured or estimated reliably. Creditors are recognised at their settlement amount.

Operating lease agreements

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

VICTIM SUPPORT SCOTLAND NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 MARCH 2019

Pensions

In this financial year Victim Support Scotland contributed 6% of gross salary to a Standard Life Group Pension Scheme for those staff who had employee contributions of 1% and over. For staff who contributed less Victim Support Scotland contributed 5% to the Standard Life Group Pension Scheme.

Employee benefits

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

Termination payments

All termination payments made in the year are recognised in the expenditure in the Statement of Financial Activities. If there is a demonstrable commitment at the year-end either to terminate the employment of staff or provide termination benefits as a result of an offer to encourage voluntary redundancies such payments will be recognised as a liability and as expenditure. In this instance termination benefits will be the best estimate of the expenditure required to settle the obligation at the reporting date.

Financial instruments

The charity only enters into basic financial instruments. Financial assets are initially measured at transaction price and subsequently held at cost, less any impairment. Financial liabilities are initially measured at transaction price and subsequently held at amortised cost.

Taxation

The Charity is recognised by the HMRC as a charity for the purposes of the Corporation Tax Act 2010 part II and is exempt from income and corporation tax on its charitable activities.

Critical accounting judgements and estimation uncertainty

In preparing the financial statements, the Trustees are required to make judgements, estimates and assumptions, which may affect reported income, expenses, assets and liabilities. The estimates and associated assumptions are based on historical experience and other factors considered relevant. Actual results may differ from such estimates. Judgements made in preparing these financial statements comprise:

- The applicability of the estimated useful lives of fixed assets used to calculate the period over which depreciation is applied.
- The review of fixed assets for impairment or obsolescence.
- The assessment of leases to determine whether the risks and rewards of ownership remain with the lessor or are transferred to the Charity.

**VICTIM SUPPORT SCOTLAND
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2019**

2. INCOME

	Unrestricted	Restricted	Total	Total
	2019	2019	2019	2018
	£	£	£	£
<i>Donations & Legacies</i>				
Donations	7,057	7,942	14,999	17,199
Legacies	-	-	-	12,208
Grants of a general nature	-	-	-	500
<i>Total donations & legacies income</i>	7,057	7,942	14,999	29,907

2018 total comprises £6,606 of unrestricted income and £23,301 of restricted income

Charitable Activities

Scottish Government – revenue	4,638,700	-	4,638,700	4,217,000
Aberdeen City Council	-	15,000	15,000	15,000
Aberdeenshire Council	-	15,842	15,842	15,842
Angus Council	-	6,900	6,900	6,800
City of Edinburgh Council	-	27,927	27,927	43,876
Dumfries & Galloway Council	-	17,000	17,000	17,000
Dundee City Council	-	50,000	50,000	51,800
East Ayrshire Council	-	10,700	10,700	10,700
Glasgow City Council	-	13,920	13,920	13,920
The Highland Council	-	6,277	6,277	6,277
Inverclyde Council	-	4,750	4,750	5,000
North Ayrshire Council	-	20,726	20,726	21,264
North Lanarkshire Council	-	11,531	11,531	11,888
Orkney Council	-	2,445	2,445	2,484
Perth & Kinross Council	-	12,951	12,951	12,651
Renfrewshire Council	-	2,000	2,000	14,493
Scottish Borders Council	-	16,000	16,000	16,000
South Ayrshire Council	-	10,000	10,000	10,000
South Lanarkshire Council	-	32,614	32,614	31,664
Stirling Council	-	2,230	2,230	4,230
West Dunbartonshire Council	-	8,000	8,000	8,441
West Lothian Council	-	24,967	24,967	29,873
Foreign & Commonwealth Office	-	-	-	(774)
Terrence Higgins Trust	-	10,000	10,000	5,833
Trusts	-	21,600	21,600	16,200
Delivery of training	4,892	-	4,892	11,858
Other	-	-	-	8
<i>Total charitable activities income</i>	4,643,592	343,380	4,986,972	4,599,328

2018 total comprises £4,228,866 of unrestricted income and £370,462 of restricted income

Other trading activities

Room hire	43,964	-	43,964	4,631
SVQ fees	-	-	-	700
Café Takings	-	1,010	1,010	1,874
Other	1	3,313	3,314	135
<i>Total other trading activities income</i>	43,965	4,323	48,288	7,340

2018 total comprises £5,466 of unrestricted income and £1,874 of restricted income

Investment income

	2,888	-	2,888	321
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2018 total comprises £321 of unrestricted income

Total income and endowments	4,697,502	355,645	5,053,147	4,636,896
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**VICTIM SUPPORT SCOTLAND
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2019**

3. RAISING FUNDS EXPENDITURE

	2019 Unrestricted	2019 Restricted	2019 Total	2018 Total
	£	£	£	£
Donations & legacies	624	-	624	726
Other trading activities	8,287	-	8,287	679
Total raising funds	8,911	-	8,911	1,405

2018 total comprises £1,405 of unrestricted expenditure.

4. CHARITABLE ACTIVITIES EXPENDITURE

	2019 Unrestricted	2019 Restricted	2019 Total	2018 Total
	£	£	£	£
<i>Direct - Relating to Victim & Witness Service</i>				
Salaries & staff costs	53,801	2,233,720	2,287,521	2,433,758
Volunteer costs	291	123,901	124,192	130,531
Office accommodation costs	-	246,451	246,451	267,214
Office running costs	-	179,613	179,613	218,321
Publicity & advertising	-	5,179	5,179	9,720
Staff training & Conferences	-	3,411	3,411	1,153
Legal Fees	-	-	-	2,768
Redundancy & termination costs	-	10,414	10,414	-
Consultancy	-	76,800	76,800	-
Other costs	-	22,914	22,914	4,228
	54,092	2,902,403	2,956,495	3,067,693
<i>Relating to Specific Funded Projects</i>				
Consultancy	-	-	-	2,397
Office running costs	-	-	-	74
Victims Fund costs	-	1,814	1,814	9,527
Legal Fees	-	-	-	13
	-	1,814	1,814	12,011
Total direct charitable activities	54,092	2,904,217	2,958,309	3,079,704

2018 total comprises £58,075 of unrestricted expenditure and £3,021,629 of restricted expenditure.

	2019 Unrestricted	2019 Restricted	2019 Total	2018 Total
	£	£	£	£
<i>Indirect charitable activities</i>				
Salaries & staff costs	572,288	-	572,288	624,652
Office accommodation costs	116,884	-	116,884	155,587
Office running costs	315,995	-	315,995	360,471
Upgrade IT systems	326,545	-	326,545	-
Publicity & advertising	36,751	-	36,751	62,362
Staff training & Conferences	66,895	-	66,895	44,992
Legal Fees	19,737	-	19,737	31,583
Consultancy	431,910	-	431,910	144,113
Redundancy & termination payments	15,748	-	15,748	26,832
Governance costs	30,353	-	30,353	31,417
Interest expense on LPF debt repayment	16,218	-	16,218	-
Total indirect charitable activities	1,949,324	-	1,949,324	1,482,009

2018 total comprises £1,482,009 of unrestricted expenditure.

**VICTIM SUPPORT SCOTLAND
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2019**

5. GOVERNANCE COSTS

	2019	2018
	£	£
Executive Board Expenses	5,734	3,786
Audit fees	9,780	9,510
AGM	627	894
Conferences & training	763	3,552
Staff salaries	12,674	12,844
Other Costs	775	831
Total	30,353	31,417

2018 total comprises £31,417 of unrestricted expenditure.

6. NET INCOME / (EXPENDITURE) FOR THE YEAR

This is stated after charging	2019	2018
	£	£
Depreciation	2,200	28,600
Audit fees	9,480	9,510

7. ANALYSIS OF STAFF COSTS, DIRECTOR REMUNERATION & EXPENSES AND THE COST OF KEY MANAGEMENT PERSONNEL

	Management Support & Office Staff £	Service Based Staff £	2019 £	2018 £
Wages & salaries	448,114	2,012,331	2,460,445	2,629,382
Employers NI	40,601	146,158	186,759	203,363
Pension costs	33,902	107,013	140,915	165,706
Total	522,617	2,265,502	2,788,119	2,998,451
Staff Recruitment & Expenses	24,666	81,518	106,184	74,880
Total	547,283	2,347,020	2,894,303	3,073,331

Average number of employees during 2019 was 119 (FTE 92) (2018: 129 FTE 101) of whom 14 (FTE:13) were support staff (2018: 16 FTE 14).

Number of employees earning over £60,000:

<u>Band</u>	<u>2019</u>	<u>2018</u>
£60,000 - £70,000	2	1

As shown above 2 employees received emoluments in excess of £60,000 during the year (2018: one). The pension cost for the 2 employees earning over £60,000 in the defined contribution scheme was £6,636 (2018: £3,016 for 1 member of staff). In future years, only 1 member of staff will earn more than £60,000.

In 2018/2019 the company no longer contributed to the Lothian Pension Fund (LPF) as a final salary scheme (2018: one employee £11,277 for period 1.4.17 to 31.8.17).

Additional payments of £5,902 were made to LPF with respect to 2 ex-staff (2018: £7,477 - for 3 ex-staff).

In 2017/2018 a withdrawal agreement was signed with LPF to exit the scheme and an exit debt

**VICTIM SUPPORT SCOTLAND
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2019**

was agreed – see note 21 for more details. Instalment of £33,800 was made towards this pension debt during 2018/19 (2018: £33,800).

For other employees VSS contributes to a defined contribution scheme. The pension cost charge for the year for the defined contribution scheme amounted to £134,148 (2018: £113,216).

No remuneration has been paid to the trustees but travel and subsistence expenses have been reimbursed to 9 Trustees to the extent of £4,531 (2018: 8 Trustees £3,786). Trustee indemnity insurance of £701 (2018: £633) has been charged for the year to cover loss to the charity and the trustees as a result of any negligence or default of the trustees.

The key management personnel of the charity are deemed to be the board directors, Chief Executive Officer and the Directorate. The total employment benefits of the key management personnel were £273,175 - 5 staff (2018: £298,014 – for 5).

In 2018/2019 4 redundancy payments of £26,162 were made. (2018: no staff member received a redundancy payment). In 2018/2019 no employment settlements were made (2018 : £26,832 -for 1 staff member).

8. INTEREST RECEIVABLE AND SIMILAR INCOME

	2019	2018
	£	£
Bank interest receivable	2,868	292
Dividends	20	29
Total	2,888	321

9. TANGIBLE FIXED ASSETS

	Leasehold Improvements	Computer & Office Equipment	Fixtures & fittings	Total
	£	£	£	£
COST				
At 1 April 2018	128,637	344,056	49,674	522,367
Disposals	-	(26,944)	-	(26,944)
At 31 March 2019	128,637	317,112	49,674	495,423
DEPRECIATION				
At 1 April 2018	123,338	344,056	48,646	516,040
Charge for the year	1,766	-	434	2,200
Disposals	-	(26,944)	-	(26,944)
At 31 March 2019	125,104	317,112	49,080	491,296
NET BOOK VALUE				
At 31 March 2019	3,533	-	594	4,127
At 31 March 2018	5,299	-	1,028	6,327

**VICTIM SUPPORT SCOTLAND
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2019**

10. INVESTMENTS

Investment

	2019	2018
	£	£
At 1 April	635	586
Unrealised gain	(138)	49
Market value at 31 March	497	635

Subsidiary undertaking

Investment in VS Enterprise	Issued and unpaid of £1	1
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Victim Support Scotland owns 100% of the issued share capital of Victim Support Enterprise Ltd, a company registered in Scotland, company number SC407507. The company suspended trading in 2013/14 but remains as a dormant company. For the year ended 31 March 2019 there was no activity and no surplus (2018: no activity) and had capital and reserves of £1 at 31 March 2019 (2018: £1)

11. DEBTORS

	2019	2018
	£	£
Grants receivable	23,982	296,787
Prepayments	79,584	95,214
Other debtors	10,733	14,912
Total	114,299	406,913

12. CREDITORS: Amounts falling due within one year

	2019	2018
	£	£
Trade creditors	617,998	214,074
Taxation & social security	53,822	73,505
Accruals	80,306	92,989
Lothian Pension Fund exit debt repayment	33,800	33,800
Provision – office dilapidations	15,000	15,000
Deferred income	-	13,985
Pension contributions	17,613	13,824
Other creditors	7,125	9,124
Total	825,664	466,301

13. CREDITORS: Amounts falling due after one year

	2019	2018
	£	£
Lothian Pension Fund exit debt repayment	412,011	429,593

Annual repayments of £33,800 are due for 20 years – first repayment in 2017/2018.

**VICTIM SUPPORT SCOTLAND
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2019**

14. COMMITMENTS UNDER OPERATING LEASES

At 31 March 2019 the charity had total future minimum lease payments under non-cancellable operating leases as set out below.

	Land and buildings	Other	Total 2019 £	Total 2018 £
Total operating leases payments:				
Within 1 year	181,682	20,640	202,322	213,917
Within 2 to 5 years	181,570	17,200	198,770	292,805
After 5 years	-	-	-	33,375
Total	363,252	37,840	401,092	540,097

15. FINANCIAL INSTRUMENTS

Carrying amounts of financial assets

	2019 £	2018 £
Debt instruments measured at amortised cost	34,715	311,699
Debt instruments measured at fair value through profit & loss	496	635

Debt instruments measured at amortised cost comprises trade debtors and other debtors.

Debt instruments measured at fair value through profit and loss comprises listed investments.

Carrying amounts of financial liabilities

	2019 £	2018 £
Financial liabilities measured at amortised cost	1,168,853	793,404

Liabilities are measured at amortised cost comprises trade creditors, accruals and other creditors.

**VICTIM SUPPORT SCOTLAND
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2019**

16. MOVEMENT IN FUNDS

	Balance at 31 Mar 18 £	Incoming £	Outgoings £	Transfers £	Actuarial gains/(deficits) on pension £	Gains/losses in investments £	Balance at 31 Mar 2019 £
Restricted Funds							
Victim & Witness Services	268,407	337,594	(2,896,288)	2,567,808	-	-	277,521
Foreign and Commonwealth Office	2,684	-	-	-	-	-	2,684
Victim Fund	1,541	100	(1,641)	-	-	-	-
Victims Fund – Moira Fund	173	-	(173)	-	-	-	-
Others	54,372	17,951	(6,115)	-	-	-	66,208
	327,177	355,645	(2,904,217)	2,567,808	-	-	346,413
Unrestricted Funds							
General fund	355,482	4,697,502	(2,029,909)	(2,565,608)	-	(138)	457,329
Designated Fund – Fixed Asset Reserve	3,775	-	-	(2,200)	-	-	1,575
LPF Unfunded Pension Reserve	(137,000)	-	-	-	(2,000)	-	(139,000)
LPF Exit Liability Reserve	(463,393)	-	17,582	-	-	-	(445,811)
	(241,136)	4,697,502	(2,012,327)	(2,567,808)	(2,000)	(138)	(125,907)
Total Funds	86,041	5,053,147	(4,916,544)	-	(2,000)	(138)	220,506

**VICTIM SUPPORT SCOTLAND
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2019**

	Balance at 31 Mar 17 £	Incoming £	Outgoings £	Transfers £	Actuarial gains/(deficits) on pension £	Gains/losses in investments £	Balance at 31 Mar 2018 £
Restricted Funds							
Victim & Witness Services	250,303	382,627	(2,999,009)	2,634,486	-	-	268,407
Foreign and Commonwealth Office	3,458	(774)	-	-	-	-	2,684
Victim Fund	10,806	-	(9,265)	-	-	-	1,541
Victims Fund – Moira Fund	523	-	(350)	-	-	-	173
Others	53,593	13,784	(13,005)	-	-	-	54,372
	318,683	395,637	(3,021,629)	2,634,486	-	-	327,177
Unrestricted Funds							
General fund	261,549	4,241,259	(1,541,489)	(2,605,886)	-	49	355,482
Designated Fund – Fixed Asset Reserve	32,375	-	-	(28,600)	-	-	3,775
LPF Unfunded Pension Reserve	(215,000)	-	-	-	78,000	-	(137,000)
LPF Funded Pension Reserve	(373,000)	-	-	-	373,000	-	-
LPF Exit Liability Reserve	-	-	-	-	(463,393)	-	(463,393)
	(294,076)	4,241,259	(1,541,489)	(2,634,486)	(12,393)	49	(241,136)
Total Funds	24,607	4,636,896	(4,563,118)	-	(12,393)	49	86,041

- o The transfer from the General Fund to Victim and Witness Services represents the costs of the services not supported by direct funding from Local Authorities or by local fundraising
- o The Transfer to Designated Fund represents an allocation of the fixed assets value

**VICTIM SUPPORT SCOTLAND
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2019**

Restricted funds represent income received where the donor has imposed restrictions as to how the monies shall be used. These include:

Victim & Witness Services:

- People affected by crime feel supported and assisted by Victim Support
- People affected by crime can access other appropriate services through Victim Support
- Victim Support's services assist victims and witnesses to participate in the criminal justice process
- Criminal Justice and social policy development addresses the needs of people affected by crime
- Staff and volunteers receive the training and management support they require

A listing of the funds received is detailed in note 2 – the grants awarded include Local Authority funding, Anti-social behaviour project funding and other specific project funding.

Other Funds:

- **Foreign and Commonwealth Office** - for the provision of assistance to Scottish families as a result of murder abroad
- **Victims Fund** – this fund is to be allocated to meet the immediate needs of people affected by crime
- **Victims Fund – Moira Fund** – these are funds specifically meeting the immediate needs of individuals bereaved through murder
- **Others** - this represents a number of smaller, less active projects, details of which can be obtained from the Registered Office

17. RELATED PARTY TRANSACTIONS

During the year Victim Support Scotland received £80 rental income from Taylormade Marketing (2018: £70 – Taylormade Marketing). Liz Taylor, a director of VSS, is also a director of Taylormade Marketing – there are no outstanding amounts due at the year end.

18. ANALYSIS OF NET ASSETS (between restricted and unrestricted funds)

	Tangible Fixed Assets & Investments	Other net assets	Total 2019	Total 2018
	£	£	£	£
Restricted Funds	3,049	343,364	346,413	328,065
Unrestricted Funds – general	-	457,329	457,329	354,594
Designated – Fixed Asset Fund	1,575	-	1,575	3,775
LPF Unfunded Pension Fund	-	(139,000)	(139,000)	(137,000)
LPF Exit Liability Pension Fund	-	(445,811)	(445,811)	(463,393)
Total	4,624	215,882	220,506	86,041

19. COMPANY LIMITED BY GUARANTEE

The Company is limited by guarantee, with each member liable to contribute up to £1 in the event of the Company being wound up. Under the terms of the Company's Articles of Association, Directors are also members of the Company. The company is controlled by the Directors.

20. RECONCILIATION OF NET INCOME / (EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

2019

2018

**VICTIM SUPPORT SCOTLAND
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2019**

	£	£
Net income	136,465	73,827
Decrease/(increase) in pension liabilities	(15,582)	(12,393)
Depreciation charge	2,200	28,600
Loss/ (gain) on investments	138	(49)
Interest income in investing activities	(2,888)	(321)
Decrease/(increase) in debtors	292,614	(291,209)
Increase in creditors	359,363	432,934
Actuarial (loss) in pension liabilities	(2,000)	(451,000)
Net cash used in operating activities	770,310	(219,611)

21. PENSION DISCLOSURES

Compensatory Additional Years (CAYs)

VSS has unfunded pension liabilities in respect of CAYs awarded to former employees. At 1.4.18 there were liabilities in place for 2 former employees. An actuarial valuation of this liability was conducted by LPF's actuary using the projected unit credit method of valuation.

Financial assumptions

	2019	2018
	%	%
Pension increase rate	2.5	2.4
Discount rates	3.5	3.5

The retail price inflation assumption has been set by taking the difference between the yields available on conventional gilts and index linked gilts at a duration consistent with that of employer's benefit obligation. As at 31st March 2019, it was estimated that Consumer Prices Index will be approximately 1.0% below Retail Price Inflation on average.

	2019	2018
	£000	£000
CAY liability at 1 st April	(137)	(215)
Actuarial gain/(loss) on pension scheme	(2)	78
CAY Liability at 31st March	(139)	(137)

The charity estimates that it will contribute approximately £6,055 with respect to CAYs for the two remaining former employees in the next financial year.

22. CONTINGENT LIABILITY

There is a potential contingent liability with respect to the exit agreement with LPF. The cessation debt was valued as £1.343m and the agreed exit debt was set at £676k. The exit agreement includes an anti-embarrassment clause. If VSS receive in any one year more than £101,400 of unrestricted income, that the trustees are not legally required to use for the furtherance of the objectives of the charity, the repayments to LPF will increase. This will only be applied if the increased repayments do not make VSS balance sheet insolvent. This will be assessed on an annual basis

If VSS's financial position improves, within these parameters, a maximum additional amount of £667k may be reclaimed over the repayment period of 20 years.

23. POST BALANCE SHEET EVENT

On 1st April 2019 Victim Support Scotland changed its legal entity to become a Scottish Charity Incorporated Organisation (SCIO).

