




Victim Support Scotland

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

2019/2020 ANNUAL REPORT & ACCOUNTS

Scottish Charity Number SC002138



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Trustees' Annual Report 2019/20

Chair Foreword

As the new chair of the Board of Trustees, I am delighted to present the work and impact of Victim Support Scotland from the last year in this report.

During the challenges we all currently face, it is vital that we continue to stand up for people affected by crime and work towards positive and meaningful improvements to our services, as well as a justice system which puts the needs of victims and witnesses first.

Caring for people has always been at the heart of the organisation and once again this year I have been amazed by the dedication of our specialist staff teams, supported by a huge number of volunteers, whose work changes the lives of people they talk to every single day.

This year, we welcomed new Board members, bringing important skills to the organisation. We remain committed as a Board to supporting Kate Wallace, our Chief Executive, and her team as they work to deliver a flexible and reactive organisation. I want to recognise our outgoing Acting Chair, Liz Taylor, who brought a deep understanding of the needs of people affected by crime, the role of volunteers and the evolving challenges facing the organisation. We are thankful for her huge contribution to the Board and the organisation over many years.

The past year has seen significant changes in the organisation, as part of our three-year strategic plan, and we have made huge strides toward our longer-term goals. I am delighted with the way that the organisation has developed, keeping people at the heart of our work.

As we look to the future, it is right that we recognise the challenges ahead: how to best support people in a world which is fundamentally changing both in terms of the types of crime we are seeing and now, more recently, the impact of the COVID-19 virus. However, the energy and passion to help and support others demonstrated by people across this organisation gives me great confidence that when people need us most, we will always be there.

Jon Turner
Chair

CEO Foreword

“I call them angels - I wouldn't be here if it wasn't for my VSS support. It is not just me, thousands of people out there have been helped.”

The above quote from someone who we have supported through a bereavement by crime is a reminder to us all about Victim Support Scotland at its best – providing critical, personalised and long-lasting support to some of Scotland's most vulnerable people, when they need it most.

At the time of writing, Scotland is in lockdown due to the Coronavirus. We are all living in strange and difficult times. However, I cannot let the moment go without giving recognition to the VSS workforce – our staff, volunteers and trustees – who have demonstrated resilience, flexibility and, at times, good humour to get us all through this.

Over the last year, we have worked hard to transform the organisation so that we are better equipped to support victims and witnesses in ways that suit their needs within today's ever-changing Scotland.

Achievements have included:

- Fully implementing our **workforce restructure**, allowing us to provide professionalised services in a responsive way to meet the needs of victims
- Launching our new national **Support for Families Bereaved by Crime** service
- Revamping our **National Support Centre** including our national helpline and webchat service
- Welcoming the Cabinet Secretary for Justice, Humza Yousaf, at the **VSS National Conference**
- Supporting the development of the **Victims' Taskforce**, as a new group aiming to improve support, advice and information for victims of crime
- The creation of the **Victims' Reference Group** consisting of family members who have experienced some of the most serious crimes, as a championing voice for improvements to our justice system
- Bringing victim and witness rights to the forefront as part of our successful **Victims Awareness Week** campaign
- **Strengthening our relationships** with key partners and stakeholders in the Scottish Government, criminal justice and third sectors

2020 marks 35 years since VSS was created. Much has changed since the 1980s and VSS has moved with the times by embracing new ways of engaging and supporting victims affected by all crime types.

To summarise the impact of our work over the last year into a few small paragraphs is no easy task. I would therefore encourage you to read on to find out more.

Thank you all for your support towards VSS and its mission, helping us to make Scotland a better place for everyone impacted by crime.

Kate Wallace
Chief Executive officer

Who we are

Victim Support Scotland is the leading charity dedicated to helping people affected by crime across Scotland. Our employees and volunteers provide emotional and practical support, information, and guidance through the criminal justice system, empowering people to move forward after a crime.

We support people from all backgrounds who have been affected by crime and their family members, in the community and at court.

Victim Support Scotland represents the voice of people affected by crime. We influence key national policy decision-making by championing victim and witness rights and making improvements to support services.

Working alongside our partners in the key criminal justice agencies, the third sector and local organisations, we advocate for positive improvements to legislation that will ultimately improve Scotland's criminal justice system.

Our employees and volunteers work tirelessly to understand the needs of victims, and we are responsive to the changing nature of crimes.

Our services are available throughout Scotland, from major cities to more rural areas. We offer face-to-face consultations from our offices, from the Courts and increasingly online. Our national helpline and webchat facility make us available to everyone affected by crime.

Victim Support Scotland's specialist services are tailored to support people who have experienced a wide variety of crime, including the most serious crimes such as murder, rape and sexual assault. We want to empower everyone who has been affected by crime to find a way of coping with the aftermath, and to live the most fulfilling life that they can.

Looking Ahead

We have completed the first two years of our three-year strategy (2018-21). Next year, we will continue to be guided by the following aims:

- DELIVER high quality support for anyone affected by crime that needs it.
- BUILD partnerships and alliances with other organisations so that we can work together on putting victims and witnesses first.
- CHAMPION the rights of victims and witnesses.
- DEVELOP VSS so that we provide excellent services that meet the needs of victims and witnesses.

Looking ahead to the coming year, VSS has incorporated the following strands into its business plan for 2020/21:

Transforming services

With our new staff and volunteer structures in place, combined with our enhanced resources in IT and digital, VSS is now able to provide quality and professional services in more personalised and effective ways. We will also be able to take a step back and analyse what is happening in terms of the people we support, the communities we engage, and current crime trends, as well as identifying where there are gaps. This will allow us to see the bigger picture and to make informed decisions about how we shape our services for the future.

Transforming teams

VSS will continue to develop and evolve its learning and development programme so our workforce is equipped to meet the changing needs of victims and witnesses.

Transforming the criminal justice system for victims

VSS has never been in a better position to have a profound influence over the criminal justice sector in Scotland. We will push for the big changes required to support everyone affected by

crime, based on what we hear and learn from our service users. We want to put the voices and experience of crime victims at the centre of our criminal justice system.

Transforming our sustainability

VSS has developed an interim fundraising strategy adapted to the current Covid-19 services that will be implemented from July/August.

Our relationships with key stakeholders remain critical to our success. We already have some of these in place and the next stage of our strategy is about formalising some of these partnerships, as well as developing new ones, allowing us to reach a more diverse range of people and community groups.

There is a huge opportunity with the run up to the Scottish Election in May 2021 for VSS to, collectively with our third sector partners, advocate for positive legislative changes that put victims first. Having this impact on the new incoming government will be paving the way for a brighter future for some of Scotland's most vulnerable witnesses.

Outcomes in 2019/20

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

1. People affected by crime have improved health and well-being
2. Those affected by crime feel safer and more secure
3. Victims and witnesses are more informed
4. 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 and Performance

1. Deliver: Supporting victims and witnesses

Our local support

Our dedicated team of staff and volunteers provided personalised and specialised support in a range of areas and through a variety of channels to over 15,900 people across Scotland in 2019/20. We provided specialist support to families affected by murder, and people affected by domestic abuse, rape and sexual assault, violent crime, hate crime and antisocial behaviour.

Our local services helped people affected by crime to access information, feel safer and more informed, navigate through the criminal justice system and cope better in the aftermath of a crime. We made personal contact with victims on 57,299 occasions. We contacted victims of serious crime an average of 1.56 days after receiving a referral, within the two-day target we have set ourselves.

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 7,930 callers who contacted us through the helpline and made 12,284 proactive telephone calls to victims offering initial help and access to further support from our local services. Our free national helpline continues to provide accessible support to many of our service users. To improve accessibility to our services, we launched a live webchat service in May 2019, which allows people to contact us confidentially and anonymously.

Our support in the court

Attending court and giving evidence can be worrying, stressful and traumatic, particularly if it is someone's first experience in court.

VSS has representatives in all courts throughout the country, where we provide both practical and emotional support. Part of our support package for vulnerable victims and witnesses is being there for them during trials, and hosting court familiarisation visits – which our service users inform us are invaluable in terms of reducing feelings of anxiety and stress about giving evidence at court. Our court-based service had 38,190 interactions with people at court in 2019/20.

We supported over 21,510 vulnerable witnesses, including children and victims of sexual assault, domestic abuse, and stalking, helping them to give their best evidence at court.

We provided 3,875 vulnerable witnesses with a supporter whilst giving their evidence in court, helping with their confidence to enable them to give the best evidence possible.

We organised 1,601 court familiarisation visits for witnesses providing them with the opportunity to visit the court in advance of the trial.

Support for Families Bereaved by Crime service

The VSS Support for Families Bereaved by Crime service launched in April 2019, with a special event involving the Cabinet Secretary for Justice, Humza Yousaf. As the first service of its kind in Scotland, it is providing a nationally consistent, reliable service for all families bereaved by crime, allowing them to access practical, financial, and emotional support wherever they live in Scotland. This has given them the support and strength to continue to move forward throughout the most life changing and difficult circumstances.

In its first year, our team of six staff and volunteers supported 71 families across Scotland. A range of 117 family members benefited from our support, receiving a dedicated service with consistent response during the criminal justice process and beyond. We have supported families during sentencing and parole hearings, some of the most challenging aspects of the criminal justice process following a bereavement by crime.

Following a request from the Greater Manchester Police, we supported families during the seven-week Manchester Bombing trial, one of the biggest terrorism trials ever held on UK soil, providing emotional support to affected families watching a live-feed in from the Atlantic Quay facility in Glasgow.

The service continues to develop a suite of guides to provide improved and consistent information for bereaved families. These were updated recently to support people bereaved by coronavirus in support of our communities.

VSS delivers roadshows to Police Family Liaison Officers from all over Scotland, as a way of raising the profile of our services in this area and ensuring a good understanding of referral processes. Positive collaborative working with Police Scotland and Victim Information and Advice Office (VIA) teams in each court has increased families' confidence in the service, reduced the need for them to retell their story, and improved their experience of the criminal justice system.

Digital service delivery

The development of Victim Support Scotland's resources and support services through digital channels are both key priorities in our 2018-2021 strategic plan. We have made major developments in our vision to develop our digital support services and provide new audiences with accessible and personalised ways to engage with us, including launch of our new website and the introduction of our webchat service. We are in the midst of a huge undertaking to upgrade our own IT resources to enable improved service delivery as well as effective monitoring and evaluation.

Website

We launched our new website in 2019 which provides targeted support and information for people in the aftermath of crime. The new site is user-centred, focusing on providing fast, accessible information and support through effective navigation and engaging and clear

content. It includes streamlined avenues of contact to enable people to access local support quickly, as well as self-referral and agency referral pathways and immediate help via webchat.

Live webchat

During 2019/20, we launched our webchat service, offering people affected by crime a discrete, secure, and intuitive way to access instant practical and emotional support. In the first year, through a dedicated team of trained volunteers, we successfully offered accessible support, information, and practical guidance to over 600 victims and witnesses across Scotland.

Because conversations are untraceable on our webchat service – which is significant for those in abuse situations – we have managed to offer an invaluable lifeline to people in unsafe situations or facing other challenges where phone or face-to-face methods would provide a barrier to obtaining support.

The service has allowed us to improve service availability. For the first time in 2019 we offered support, via webchat, on Christmas and Boxing day. We are looking to extend our opening hours, offering greater flexibility and accessibility to people affected by crime.

CRM

Throughout 2019/20 Victim Support Scotland continued work on the introduction of a new Customer Relationship Management (CRM) system, Microsoft Dynamics 365. This new CRM will allow us to better manage service user data, leading to higher quality of support and reducing the need for a victim or witness to retell crime details and experiences. It will allow for self-referrals and automated police and court referrals, meaning referrals will be processed instantly, all of which ensures better service delivery to people affected by crime. We launched the new CRM in June 2020.

Victim-centred approach

Victim Support Scotland's mission is: 'Victims and witness of crime are at the heart of justice in Scotland', and we are committed to continuous evaluation of our own practice to incorporate a victim-centred approach in everything we do.

Former Solicitor General, Dr Lesley Thomson QC introduced the concept of a multi-organisation, coordinated approach to justice systems in the *Review of Victim Care in the Justice Sector in Scotland* in 2017. Dr Thomson argues for a 'victim-centred' approach, when describing the multi-agency victim care models across the world, that reduces retraumatising victims and limits the retelling of their stories.

As part of our strategy to deliver supportive services to those that need our help, VSS has an integral role in the creation of a victim-centred integrated model in Scotland, and we have made some progress in the following ways:

- The launch and delivery of our Support for Families Bereaved by Crime, as mentioned above.
- Our engagement in the Scottish Government's Victims' Taskforce, which includes leading the Victim-Centred Approach Workstream, a programme of systemic improvement with an aim to positively shape the experiences of victims and witnesses. VSS chairs a workstream to take this forward.
- The publication of a victim-centred approach report in July 2019, summarising our work to create innovative services and build collaborative partnerships towards the development of a victim-centred approach.
- VSS along with Scottish Government and the Crown Office and Procurator Fiscal Service (COPFS) jointly commissioned a project, 'Transforming the Criminal Justice System' to provide a blueprint for improving victims' experiences of the criminal justice system. The final report from this project is due to be completed in June 2020.

Monitoring and evaluation

VSS adopts a robust approach to monitoring and evaluation. In 2019 we updated our 'Outcomes Form', the tool staff and volunteers use to assess the needs and aspirations of people we are supporting, allowing us to track their ongoing journey through the justice system. We also include feedback from service users about the impact of the support that they have received.

Digital innovation has also transformed how we report and analyse data to support continuous organisational learning. Our data-led approach has been pivotal to the future business planning of services and the development of new Key Performance Indicators (KPIs) across the organisation. Monitoring and evaluation have informed the development of new partnerships with external organisations through highlighting crime trends, identifying key service user needs, and evidencing emerging issues encountered by victims and witnesses

2. Build: Strategic and partnership working

Police Scotland

Over the last year, VSS has continued to build on and strengthen its relationship with Police Scotland at both a national and local level. Our contacts at the police are critical to our work and act as a route to reaching out to all victims in the aftermath of a crime.

We speak with our colleagues at Police Scotland on a weekly basis to analyse the origin of referrals, and to understand any barriers. Further to this, we established a joint project using innovation and service design methodology and a small team of Police Scotland staff along with VSS staff are conducting research with both organisations and victims themselves in order to inform improvements in both organisations. In addition, we assess crime trends to make sure that our services are prepared to support victims of all crime types.

Victim Support Scotland regularly attends the Police Scotland college at Tulliallan, and trained over 1000 police probationers this year, focussing on the impact of crime on victims and where our services can help.

At a local level, we supported Police Scotland's Staying Safe campaign during the Edinburgh Festival. Staff and volunteers worked with police at pop-up police stations in Princess Gardens and the Royal Mile. Local members of the public and tourists visited the stations to speak with police and VSS with regards to staying safe throughout the festival period.

Children 1st

Throughout the year, we have developed a strong operational partnership with Children 1st and their Parentline service. This partnership has resulted in the sharing of experience and expertise between teams and organisations, as well as paving the way for a longer-term agreement whereby both organisations will benefit from new developments in service delivery, training and ongoing support.

In partnership with Children 1st, we are involved with a programme of work to improve the experience of children and young people who are victims and witnesses of crime in Scotland. Much of this work connects with the innovative Barnahus concept. Put simply, this concept involves the creation of a child-friendly, interdisciplinary and multi-agency centre for child victims and witnesses where children could be interviewed and medically examined for forensic purposes, comprehensively assessed and receive all relevant therapeutic services from appropriate professionals.

Our greatest achievement to date is our joint bid with Children 1st, Children England and the University of Edinburgh, to build a bespoke house for child victims and witnesses of crime, the Child's House of Healing based on the Barnahus model. The People's Postcode Lottery has recently awarded its largest Dream Fund grant of £1.5 million for this ground-breaking collaboration which will enable children to receive medical care, get support and take part in decisions about their protection 'all under one roof'. The project has the potential to transform the justice, health, care and protection systems to better keep child victims and witnesses safe from further harm and to ensure they receive justice and are supported to heal.

Victims' Taskforce

The Scottish Government established the Victims' Taskforce with the goal to improve support, advice and information for victims of crime.

VSS has a pivotal role in the Victims' Taskforce as a lead of the 'Victim-Centred Approach' workstream. This workstream oversees an ambitious programme of systemic improvement that has already begun to shape the experiences of victims and witnesses in Scotland. It addresses topics as diverse as: the role of victims and witnesses within the criminal justice process, the quality of information produced by agencies, the drive for collaboration between parts of the system, advocacy support requirements, and agency standards of service.

VSS is strongly involved in the 'Victim Engagement' element of the Taskforce, including the feedback from the Victims' Reference Group, which consists of victims and families affected by some of the most serious crimes.

Within one-to-one and group meetings, these individuals have generously contributed a wealth of information and feedback drawing on their direct experience with the criminal justice system. The group provides the Cabinet Secretary and Lord Advocate with valuable insight into the issues faced by victims of crime. VSS has ensured that personal accounts of victims' experiences are a standing item of the Victims' Taskforce agenda.

Victims Organisations Collaboration Forum Scotland

Critical to our partnership work is our involvement in the Victims Organisations Collaboration Forum Scotland (VOCFS). The Forum is a collective of key victims' groups who want to provide a catalyst for change within Scotland's justice system.

VSS has been instrumental in the development of this group, who meet on a quarterly basis to discuss forthcoming policy consultations and where the members have a common interest to respond jointly.

The Forum's achievements include providing a response to the recent victim impact statements consultation, the development of Barnahus standards for child victim and witnesses and providing feedback on the Standards of Service for various criminal justice agencies. VOCFS members produced and shared a range of content for our 'Your Rights, Your Code' campaign during Victims Awareness Week in February 2020.

Partnerships

In 2019/20, Victim Support Scotland built strong local partnerships across the country. Working together with other support agencies increases engagement with the local communities in which we work. Partners in the sector better understand who we are and about the support we provide, so those affected by crime are referred to us to receive the specialist support they need. For example, we are working with Simon Community, based in Glasgow, that supports homeless women who are often subjected to assault, rape, robbery and human trafficking. The Simon Community refers people to us, as we are a third-party reporting centre, meaning the people do not have to have reported the crime to the police to access our services.

Building new relationships has allowed us to expand into areas of unmet need and provide opportunities for future projects and co-location working. Working closely with local community groups helps us to better understand the needs of victims and witnesses and adapt our services accordingly. We are working with 6VT Youth Café which supports young people from a wide mix of backgrounds who find themselves in a vulnerable position. They guide us on how we can adapt our services for young people's needs and provide the use of their premises to both facilitate support meetings and promote our specialist services.

We are working hard to build networks with local community groups who provide specialist support to marginalised and vulnerable groups, so that we can continually evolve our services to be more inclusive. We have partnered with Glasgow City Council's Hate Crime Unit, which targets areas with repeat incidents of hate crime. We are working with the council to monitor hate crime incidents within these highlighted areas and ensure support is visible and accessible to victims and witnesses.

3. Champion: Victim & witness rights

Improving rights

Improving the rights of people affected by crime remains the focus of our policy and influencing work. Through our consultation responses and presentation of evidence to the Scottish Parliament, VSS 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 2019/20 we contributed to consultations on a variety of topics including: proposals to incorporate the United Nations Conventions on the Rights of the Child (UNCRC); presumption against short sentencing of 12 months' imprisonment or less; and submitted evidence to the Health and Sport Committee on the Forensic Medical Services Bill. The Bill advocated the inclusion of a statutory requirement for health boards to provide information on victim support services to those self-referring for examination. We also worked with partners in the third sector to highlight issues raised by victims regarding proposals to widen the scope of the Victim Impact Statement scheme. This gives victims a greater opportunity to convey the physical, emotional and financial impact of a serious crime to the court.

Victims Awareness Week

Victims Awareness Week is Victim Support Scotland's foremost campaign of the year, providing an opportunity to highlight issues affecting victims and witnesses.

This year, we launched the 'Your Rights, Your Code' campaign to increase awareness across Scotland of people's rights under the Victims' Code for Scotland.

Throughout the week, we shared a series of distinctive infographics to help explain the seven rights set out in the Code. We invited our partners and criminal justice agencies, such as COPFS and Police Scotland, to contribute blog posts and articles. One of our most popular articles, from Children 1st, reflected upon the experiences of child victims and witnesses, envisaging a Scotland where children's right to justice and recovery is realised.

We embarked on an active social media campaign, focusing on a graphic illustrating the seven rights in the Code, and used the hashtag #kenyourcode. The week saw a substantial increase in social media activity, including an 80% rise in retweets from partners and supporters. The campaign led to a 14% increase in website traffic for the week as well as a 155% and 255% increase in website visitors from Facebook and Twitter, respectively. The website's victim and witness rights page saw a 413% increase in traffic, indicating the impact of our rights message during the Victims Awareness Week campaign on many platforms.

The highlight of the week, was Victim Support Scotland's first parliamentary reception at the Scottish Parliament, sponsored by Rona Mackay MSP. The evening featured speeches from Kate Wallace, the Cabinet Secretary for Justice Humza Yousaf, and a special reading from Matthew McVarish, a survivor of childhood abuse and author who is using his experiences to campaign for the rights of child victims.

We premiered our new film 'Whoever you are, Whatever the crime, we're here to help' to inform MSPs about the services we provide and the lasting impact of our work for people affected by crime. We gave each MSP information packs about our services in their local areas, so we can support constituents affected by crime and act as a resource for parliamentary case workers and staff members. The impact of the week was felt across our sector and a number of MSPs immediately followed up with VSS staff asking to meet to find out more about what we do.

Victim Impact Statements

In November 2019, we provided evidence to the Scottish Government supporting proposals to widen the scope of the Victim Impact Statement scheme. The scheme gives victims of some serious crimes the opportunity to explain to the court the physical, emotional and financial impact upon them ahead of sentencing. We called for the scheme to be open to victims of all crimes, rather than be limited to a

set list of offences. We used feedback from our service users to call for improvements to the scheme. This included allowing supporting documents, such as photos and drawings, to be provided and for submissions to be made digitally, with options to provide statements as audio and video recordings available. VSS believes that these measures would make the Victim Impact Statement process more accessible and increase the numbers of victims providing statements. It would also encourage judges and sheriffs to give more consideration to the impact of crime on individuals when sentencing a perpetrator.

Transforming parole

In March 2020, Victim Support Scotland responded to the government consultation on how to give victims and their families a greater voice in the parole process in Scotland. We believe that the role of victims should be strengthened in the parole process so that they can more directly inform the Parole Board's considerations. We also called for parole decision reasoning to be explained clearly, so victims have greater understanding on parole outcomes.

Victims and their families should be entitled to attend parole hearings, although we recognise that attending in person will not be appropriate for every victim. VSS believes that a clear protocol needs to be established where victims are provided with information around general and specialist support organisations very early in the process so that victims can be supported before, during and after attending parole hearings. Following our close work with Parole Board Scotland to improve its approaches VSS was invited to be a member of the Transforming Parole Implementation Group in order to ensure an action-plan was taken forward to drive improvements.

Victim Surcharge Fund

We provided written evidence to the Scottish Parliament Justice Committee on the draft Victim Surcharge Fund to establish guidance for how it should operate. Drawing on our experience of managing our own Victims' Fund, we advised on how the surcharge funds should be distributed and administered in order to deliver the most appropriate financial support for people affected by crime through the organisations which assist them.

4. Develop

Strengthening our workforce

Building on the work started last year to reshape our workforce, we embarked on a restructure of the organisation's service delivery area, aiming to have the right people in the right roles, providing the right support for victims and witnesses of crime. From September 2019, our new structure has been in place allowing more flexibility in the way we work across the country.

We have introduced three Support Centre Supervisors to our National Support Centre, who oversee a team of volunteers providing direct call handling, webchat support and referral processing.

Across our community and court services, we have Support Coordinators who are responsible for volunteer support and service delivery. They are overseen by nine Locality Managers responsible for a geographical area within a defined region. Our three Heads of Service Delivery (North, East/Central and West) have overall responsibility within their region to ensure the delivery of high-quality support for victims and witnesses of crime, reporting to our Executive Leadership Team.

Our new organisational structure has empowered our workforce to take on new and innovative projects that support people affected by crime nationally.

To provide our high standard of support to victims and witnesses, our operational delivery is underpinned by the support of our talented colleagues in our national office who are providing a wide range of skills and expertise allowing VSS to take forward its mission.

Investing in our volunteers

Our volunteers are the backbone of Victim Support Scotland. We are led by a volunteer Board of Trustees and our workforce is comprised of over 500 volunteers, contributing their time and effort, without remuneration, to support people affected by crime directly and indirectly.

Our support, administrative, promotional and IT volunteers and trustees provided 88,000 volunteer hours last year, which equates to around 56 full time employee equivalents, or an investment of about £1.5 million.

Volunteers across the country work locally and in the courts to provide critical services to people traumatised by crime, offering bespoke support until it is no longer needed. We have volunteers who work on our helpline and webchat services, often outside normal office hours, making sure our support is available and accessible to anyone who needs it, as well as volunteers at events and in our offices, providing specialist support.

Throughout 2019/20 we continued to work to the national Investing in Volunteers (IiV) standard accreditation we gained early in 2019. Our Volunteer Engagement Officer, a new post created in 2019, provided national coordination of our volunteer work, and we established a cross-organisation Learning Improvement Group (LIG), to review every step in the volunteer pathway, from recruitment to retirement.

Learning and Development

This year, we have invested substantially in learning and development support for our employees and volunteers, increasing the quantity and improving the quality of provision. We adapted existing courses, created new digital learning resources, and provided local delivery across Scotland.

As well as essential training courses on General Data Protection Regulation (GDPR), safeguarding, and health and safety, we offered courses to better equip employees and volunteers to provide support to people affected by crime on subjects such as: hate crime; victims' and witnesses' rights; victims of sexual crime; mental health awareness; domestic abuse; and supporting children and young people.

Cultural Development

With the new VSS structure bedding in over the last year, it has been important for us to encourage an organisational culture that is positive, forward looking, and willing to learn.

Recognising that leadership exists in every part of our organisation, we have established Learning and Improvement Groups (LIGs) which provide the opportunity for employees and volunteers to be involved in the design, development and delivery of our services. The purpose of the LIGs is to ensure consistency of our working practices and the production of resources and processes that assist the organisation to achieve its aims.

The LIGs provide the ability to explore subject matter ideas and involve members from all levels of our organisation, with each member having an equal voice. For example, the 'Volunteer Pathway' LIG consists of national office representatives, support coordinators and locality managers. The group meets regularly with the aim of examining every stage of the volunteer pathway, from recruitment to retirement and all stages in between. As a result, we are starting to improve each stage of the 'volunteer journey' within VSS.

Further activity includes the VSS National Conference in November 2019, which was the first time that colleagues had come together in their entirety since the organisation restructured. The conference provided professional and personal development opportunities for colleagues, and delegates fed back that they felt re-energised with our mission and aims and were looking forward to the year ahead.

Equality and Diversity

We further developed our Equality, Inclusion and Diversity Forum ('The Forum') last year, with the aim of recognising the wide-ranging and diverse needs of victims, and to increase our organisational

understanding of the issues faced by these groups, allowing our services to adapt where there has previously been unmet need. The Forum has developed a working plan, which includes introducing training opportunities and resources for VSS employees and volunteers regarding equalities.

VSS has commenced work towards achieving LGBT Chartership, supported by the charity LGBT Youth Scotland. The LGBT Charter encourages us to examine our approach and ensure greater accessibility, visibility, and inclusivity across all areas of the organisation.

We made Equality and Diversity a key strand in our National Conference in November 2019, welcoming input from colleagues from Police Scotland and LGBT Youth Scotland around hate crime. Employees and volunteers overwhelmingly supported a greater organisational understanding and knowledge of the issues surrounding equality and diversity, including developing our support for people coming from minority and marginalised groups.

VSS continues to feed into hate crime support discussions and policy responses with our partners. We understand that some people may prefer to report a crime to a member of the community, rather than the police, so we operate third-party reporting centres across the country. This year we have worked with Police Scotland around tackling prejudice and hate crime, as well as promoting and increasing the uptake of third-party reporting.

Safeguarding

VSS is committed to safeguarding the welfare of all who use our services and all individuals that work for the organisation. We have a responsibility to protect victims and witnesses who may be at risk and have issued a safeguarding policy with clear processes to that end. We have produced a three-level safeguarding training programme, meaning all employees and volunteers can identify a safeguarding issue and report it directly. We have established a reporting process, including a bespoke email account and a dedicated telephone number, to enable central recording for analysis. Safeguarding is a standing agenda item on all Board and senior management meetings.

Impact of COVID-19 on VSS

COVID-19 and the public health control measures put in place have had a significant impact on VSS and the service it delivers to people affected by crime.

Need for VSS services

During the movement restrictions the profile of crime types changed with a rise in domestic abuse, breaches of non-harassment orders, antisocial behaviour, theft and cybercrime, including an increase in young people being coerced with sexual images. The closure of all the courts means witnesses, many of whom are victims, must wait to give potentially traumatic evidence, hear about sentencing decisions, or gain closure following a crime. We are communicating with service users by phone and digital methods, ensuring they have a caring person to talk to who can provide constructive support.

VSS had to move quickly to expand the digital services we provide and to transfer from face-to-face support to telephone and online support during the movement restrictions.

The COVID-19 outbreak and resulting lockdown has negatively impacted the financial situation of many victims of crime during the restrictions. VSS applied and received an additional £70k to increase its Victims' Fund in order to meet the immediate needs of a greater number of victims as a result of crime. VSS dispersed more funds in April 2020 alone than in all of 2019/20.

For a variety of reasons, around three quarters of our volunteers chose not to volunteer with VSS once lockdown was introduced. This meant VSS had to adapt our delivery model with employees as well as volunteers providing direct support to people affected by crime.

Providing telephone support from homes rather than VSS bases has been difficult as people are bringing trauma into their place of safety. VSS has developed and rolled out a programme of health and well-being for employees and volunteers to minimise the impact of vicarious trauma.

Governance

All trustee meetings are now being delivered via Microsoft Teams or conference calls. These capabilities were in place before but only the conference call facility was previously used. The trustees can conduct their governance duties remotely. It is anticipated that trustee meetings via Teams will continue for some future meetings after restrictions are completely lifted.

Finances

VSS is in the fortunate position that our main funder, the Scottish Government, confirmed continued funding for 2020/21 in March 2020. As a result, the trustees consider it appropriate to prepare the financial statements on a going concern basis. In addition, in April and May 2020 VSS sourced additional funds totalling £133k to cover additional costs required due to COVID-19.

There was a negative impact on our unfunded pension liability due to the deterioration of financial markets. The impact is not material to the accounts.

Wider network

VSS was invited to join the Justice Board COVID-19 sub-group, a collaboration forum comprised of Scottish Government representatives, third sector support organisations and criminal justice agencies. The group discusses challenges and responses to the COVID-19 pandemic.

VSS has been linking in more closely with other victims' organisations during the coronavirus pandemic. It has sourced additional funding for the financial needs of victims during this time and rolled out a programme, the Victims' Fund, allowing other victim support organisations to also access these funds.

Structure, governance and management

On 1st April 2019 Victim Support Scotland became a Scottish Charitable Incorporated Organisation (SCIO) and is registered with the Office of the Scottish Charity Regulator (OSCR). The SCIO is governed by its constitution that was revised as part of the transition to a SCIO. The charitable purposes were updated in this new constitution. Our trustees are no longer directors of the company, but members of the organisation.

Appointment of trustees

Trustees are appointed for an initial term of three years and may thereafter be re-elected for an additional three-year period. The constitution states that the maximum number of trustees is 12. VSS currently has 11 trustees, with five trustees reaching the end of their first term at our AGM in 2020. At last year's AGM in October, our Vice-Chair Liz Taylor stepped down at the end of the possible maximum length of service as a trustee and Kirsten Gilbert and Alex Gauld did not stand again after serving a three-year term. Details of changes to trustees during the year are listed on page 16.

Trustees' recruitment, induction, training and development

Throughout the 2019/20, trustees committed to personal and collective development opportunities achieved through self-learning, two facilitated board development days 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' reimbursed expenses 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. A 2% cost of living award was made to staff in 2019/20.

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 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. During 2019/20 the board met every two months.

The finance and audit committee provides a strategic overview of VSS' 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 met quarterly in 2019/20.

The governance committee provides an overview of VSS' governance to ensure that the board fulfils its legal, ethical, and functional responsibilities, and ensures that adequate governance policy development, recruitment strategies, training programmes, board activity monitoring, and evaluation of board members' performance is in place. This committee met once during the 2019/20 financial year.

All governance documents were reviewed and updated in 2018/19 to consider the change of legal entity to a SCIO. During 2019/20 a nominations committee was established in line with the SCIO constitution requirements. The nominations committee will periodically, make recommendations to the board of appropriate individuals for appointment as trustees, seek applications from a range of appropriate sources, have regard for the general principles of equality and diversity in considering applicants for appointment, consider all expressions of interest and maintain a register of suitable candidates for future reference ensuring GDPR compliance.

Reference and administrative details

President

HRH, The Princess Royal

Trustees

The trustees of the charity are also the members of the SCIO. The directors serving during the period are as follows:

David Alexander
Alex Gauld (resigned 24.10.19)
Kirsten Gilbert (resigned 24.10.19)
Flora Henderson (appointed 24.10.19)
Ashok Khindra
Paul Main (appointed 24.10.19)
Helen Roxburgh (appointed 23.4.20)
Lynne Staples-Scott
Liz Taylor (resigned on 24.10.19)
Jon Turner (appointed Chair on 10.7.19)
Laura Watkins, previously Laura Battles

George Welsh (resigned 29.06.20)
James Wilson
Fiona Young

Key management personnel

Kate Wallace, Chief Executive
Alison Love, Director of Operations & New Business
Jane Sturgeon, Director of Finance & Business Planning

Scottish Charity Number

SC002138

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
Insurance advisor	MacRoberts, Capella, 60 York street, Glasgow, G2 8JX
Capacity Building	Keegan & Pennykidd, 50 Queen Street, Edinburgh, EH2 3NS
Organisational Design	Wren & Greyhound Ltd, 10 Milburn Road, Westfield, EH48 3BT Dorothy McKinney Ltd, Scott House, 10 South St Andrews Square, Edinburgh EH2 2AZ

Financial review

Income

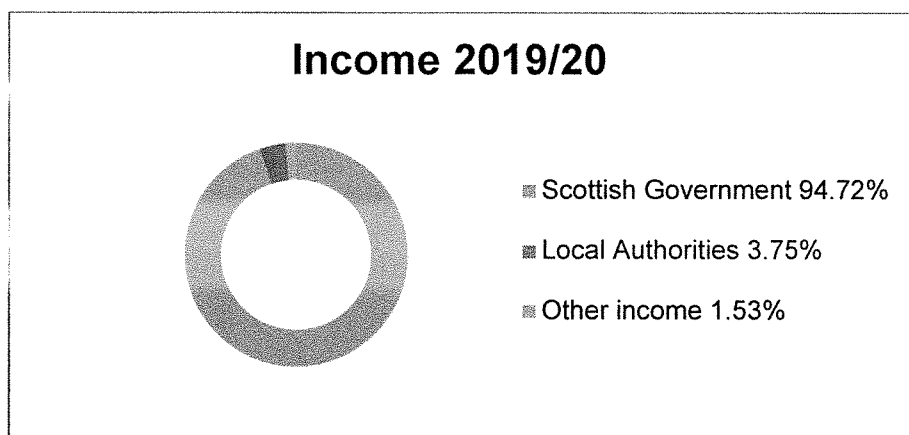
Our total income for the year was £4.9m (2019: £5.05m) a decrease of £144k from the previous year. Income from Local Authorities continues to drop with a £127k decrease in income from this source in this year. VSS received £11k of additional fundraising for the Victims' task force in this year.

Expenditure

Our total expenditure for the year was £4.8m (2019: £4.9m) – a decrease of £119k. Our net income for the year was £112k (2019: £136k). Overall, there was a negative movement of £9k with respect to movement on the pension reserves. This led to a positive net movement in funds for the year of £103k (2019: £134k).

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. In 2018/19 we secured a three-year funding agreement with Scottish Government for 2018-2021.



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. VSS have now made three annual repayments to LPF. The actuarial valuation of VSS' 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 2019/20. VSS pay compensatory additional years for two ex-employees. These unfunded pension liabilities are recorded separately on the balance sheet.

Principal Financial Risks

The principal financial risks facing us are: the fact that 95% 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.

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 this element 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 2020

The total balance of unrestricted reserves held as at 31 March 2020 is (£29k) (2019: (£126k)). The balance held on restricted reserves as at 31 March 2020 is £352k (2019: £346k). Total funds have increased by £103k to £323k in the financial year.

The pension liability continues to have a significant impact on reserves. There are two components to the pension liability; negotiated exit debt from LPF of (£428k) at 31 March 2020 (2019: (£446k)); and unfunded pension debt of (£148k) at 31 March 2020 (2019: (£139k)). The overall pension reserves at 31 March 2020 are (£576k) (2019: (£585k)). The unfunded pension debt was affected negatively by market fluctuations at the year-end due to COVID-19. Overall, the unfunded deficit increased by £9k.

Discounting the impact of the pension liability the position on unrestricted reserves improved from £457k to £547k in the year. In 2019/20 trustees set a target of £54k for the increase in unrestricted reserves. The trustees recognised that this is a modest target but a realistic one given that there is currently no dedicated fundraising resource in place. The actual increase in unrestricted reserves in 2019/20 was £90k.

Going Concern

The board considers it appropriate to prepare the financial statements on a going concern basis, despite the COVID-19 pandemic. In reaching this view, we have looked at the budgets prepared for the one-year period 2020-2021. The charity's key source of income is the grant from the Scottish Government and funding has been confirmed for this period, with 2020-21 being the final year of a three-year agreement. The trustees recognise the need to supplement this with other sources of

income for specific projects, and believe the organisation is well placed to manage its operating risks successfully despite the current uncertain economic outlook as a result of the COVID-19 pandemic.

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 trustees are in the process of developing a new investment strategy and policy that will be finalised in 2020/21.

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 on 19th September 2018. An application to wind up Victims' Fund (Trustee) Ltd was made in March 2019 and this company was removed from Companies House register on 25 June 2019. This now concludes the disbanding of these entities.

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 2019/20. 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, executive leadership and corporate leadership
- Escalation process in place between registers so key risks are reviewed
- Risk and issue management is core to the agenda of the board, executive leadership and corporate leadership 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	A three-year funding agreement for 2018-2021 in place with the Scottish Government, which was the source of 95% of our funding in 2019/20. An interim fundraising strategy that takes account of COVID-19 circumstances is to be rolled out in 2020/21.
People affected by crime are not accessing our service due to drop in referrals	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 and information the VSS provides.

	<p>VSS trains all police probationers on the services VSS can provide to victims of crime.</p> <p>Our community-based services are carrying out more outreach work and increasing visibility in the community.</p>
That compliance requirements are not met	<p>All staff and volunteers complete annual mandatory, bespoke training on GDPR, Health & Safety and Safeguarding.</p> <p>Internal Data Protection Officer in place from March 2019. Health & Safety forum and action plan in place to focus on this matter.</p> <p>Board agenda has a standing item on compliance matters</p> <p>Clear management reporting on compliance matters.</p>
That legal action will be brought against VSS with respect to services provided	<p>We took legal advice on the best approach to handle an historic issue leading to this risk. VSS stopped delivering this service in Dec 2017.</p> <p>In October 2019 we retained professional indemnity insurance with our insurance provider at an increased premium with an excess of £2,500.</p> <p>There is one potential case outstanding relating to the historic issue mentioned above. Lawyers, appointed by our insurers, review all claims that are lodged.</p>
VSS' delivery model cannot meet the needs of victims and witnesses during COVID-19 pandemic	<p>VSS established a Coronavirus Action Team to co-ordinate the required work to continue to deliver support safely to victims and witnesses.</p> <p>Workforce equipped to work from home.</p> <p>Telephone support put in place as an alternative to face to face support.</p> <p>Live web chat service enhanced.</p> <p>Digital service delivery methods expanded.</p> <p>Recovery action plan developed.</p>

Statement of Trustees' Responsibilities

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

The law applicable to charities in Scotland requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the incoming resources and the application of resources, of the charity for that period.

In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

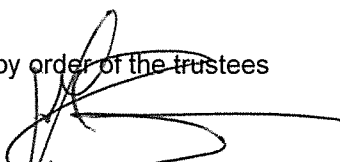
The trustees are responsible for the maintenance and the integrity of the charity and financial information on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statement as to disclosure of information to auditors

In so far as the trustees are aware, at the time of approving the trustees' annual report:

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

Signed by order of the trustees



20/8/2020

VICTIM SUPPORT SCOTLAND INDEPENDENT AUDITORS' REPORT YEAR ENDED 31 MARCH 2020

Opinion

We have audited the financial statements of Victim Support Scotland (the 'charity') for the period ended 31 March 2020 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 charity's affairs as at 31 March 2020 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 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 charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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 trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity'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 trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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

We have nothing to report in this regard.

VICTIM SUPPORT SCOTLAND INDEPENDENT AUDITORS' REPORT YEAR ENDED 31 MARCH 2020

Matters on which we are required to report by exception

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

We have nothing to report in respect of the following matters where the 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.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and 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.

**VICTIM SUPPORT SCOTLAND
INDEPENDENT AUDITORS' REPORT
YEAR ENDED 31 MARCH 2020**

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

MHA Henderson Loggie

**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 *1 October 2020*

MHA Henderson Loggie is a trading name of Henderson Loggie LLP

**VICTIM SUPPORT SCOTLAND
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2020**

	Notes	Unrestricted £	Restricted £	2020 Total £	2019 Total £
Income from:					
Donations & legacies	2	14,321	6,225	20,546	14,999
Charitable activities	2	4,650,180	208,978	4,859,158	4,986,972
Other trading activities	2	23,309	651	23,960	48,288
Investments	2&8	5,628	-	5,628	2,888
Total income and endowments		4,693,438	215,854	4,909,292	5,053,147
Expenditure on:					
Raising funds	3	481	-	481	8,911
Charitable activities					
Direct	4	47,123	3,125,152	3,172,275	2,958,309
Indirect	4	1,624,745	-	1,624,745	1,949,324
Total expenditure		1,672,349	3,125,152	4,797,501	4,916,544
Net (losses) on investments	10	(231)	-	(231)	(138)
Net income/(expenditure)		3,020,858	(2,909,298)	111,560	136,465
Transfers between funds					
Gross transfers between funds	16	(2,914,643)	2,914,643	-	-
Other recognised (losses)/gains					
Actuarial (losses) on defined benefit pension scheme	21	(9,000)	-	(9,000)	(2,000)
Net movement in funds		97,215	5,345	102,560	134,465
Reconciliation of Funds					
Total funds brought forward	16	(125,907)	346,413	220,506	86,041
Total funds carried forward	16	(28,692)	351,758	323,066	220,506

All the activities of the Charity are classed as continuing
The Charity has no gains or losses other than the results for the year as set out above.
The notes on pages 26 to 38 form part of these financial statements.

**VICTIM SUPPORT SCOTLAND
BALANCE SHEET
YEAR ENDED 31 MARCH 2020**

	Notes	2020 £	2019 £
Fixed Assets			
Tangible assets	9	1,926	4,127
Investments	10	266	497
Total fixed assets		<u>2,192</u>	<u>4,624</u>
Current Assets			
Debtors	11	533,163	114,299
Cash at bank and in hand		838,486	1,478,258
Total current assets		<u>1,371,649</u>	<u>1,592,557</u>
Liabilities			
Creditors: Amounts falling due within within one year	12	(508,960)	(825,664)
Net current assets		862,689	766,893
Total Assets less current liabilities		<u>864,881</u>	<u>771,517</u>
Creditors: Amounts falling due after more than one year	13	(393,815)	(412,011)
Net assets excluding pension liability		471,066	359,506
Pension liability	21	(148,000)	(139,000)
Net assets including pension liability		<u>323,066</u>	<u>220,506</u>
FUNDS			
Unrestricted – General excluding pension reserve	16	546,923	457,329
LPF Exit Liability Pensions reserve	16	(427,615)	(445,811)
LPF Unfunded Pensions Reserve	16	(148,000)	(139,000)
Total Unrestricted Funds		(28,692)	(127,482)
Designated – Fixed Assets Reserve	16	-	1,575
Restricted	16	351,758	346,413
TOTAL FUNDS		<u>323,066</u>	<u>220,506</u>

These financial statements were approved by the trustees on 20.8.20 and are signed on their behalf by:

.....
Chair

.....
Board Member

The notes on pages 26 to 38 form part of these financial statements.

**VICTIM SUPPORT SCOTLAND
STATEMENT OF CASH FLOWS
YEAR ENDED 31 MARCH 2020**

	Notes	2020 £	2019 £
Cash flow from operating activities	20	(645,400)	770,310
Net cash provided by/ (used in) operating activities:		<u>(645,400)</u>	<u>770,310</u>
Cash flows from investing activities:			
Interest and dividend income	2	5,628	2,888
Net cash provided by investing		<u>5,628</u>	<u>2,888</u>
Change in cash in the reporting period		<u>(639,772)</u>	<u>773,198</u>
Total cash and cash equivalents at the beginning of the year		1,478,258	705,060
Total cash and cash equivalents at the end of the year		<u>838,486</u>	<u>1,478,258</u>

VICTIM SUPPORT SCOTLAND NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 MARCH 2020

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 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 considers it appropriate to prepare the financial statements on a going concern basis, despite the COVID-19 pandemic. In reaching this view, we have looked at the budgets prepared for the one-year period 2020-2021. The charity's key source of income is the grant from the Scottish Government and funding has been confirmed for this period, with 2020-21 being the final year of a three-year agreement. The trustees recognise the need to supplement this with other sources of income for specific projects. Further consideration of the impact of the pandemic is set out in pages 12 and 13 of the Trustees' Report

Income

Income from charitable activities, including government grants, 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 Trustees' 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

VICTIM SUPPORT SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2020

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.

- 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 2020

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 2020**

2. INCOME

	Unrestricted	Restricted	Total	Total
	2020	2020	2020	2019
	£	£	£	£
Donations & Legacies				
Donations	13,071	6,225	19,296	14,999
Legacies	-	-	-	-
Grants of a general nature	1,250	-	1,250	-
Total donations & legacies income	14,321	6,225	20,546	14,999

2019 total comprises £7,057 of unrestricted income and £7,942 of restricted income

Charitable Activities

Scottish Government – revenue	4,650,180	-	4,650,180	4,638,700
Aberdeen City Council	-	-	-	15,000
Aberdeenshire Council	-	15,842	15,842	15,842
Angus Council	-	7,100	7,100	6,900
City of Edinburgh Council	-	26,530	26,530	27,927
Dumfries & Galloway Council	-	14,500	14,500	17,000
Dundee City Council	-	15,650	15,650	50,000
East Ayrshire Council	-	10,700	10,700	10,700
Glasgow City Council	-	13,920	13,920	13,920
The Highland Council	-	6,276	6,276	6,277
Inverclyde Council	-	3,500	3,500	4,750
North Ayrshire Council	-	-	-	20,726
North Lanarkshire Council	-	8,553	8,553	11,531
Orkney Council	-	2,445	2,445	2,445
Perth & Kinross Council	-	-	-	12,951
Renfrewshire Council	-	-	-	2,000
Scottish Borders Council	-	16,000	16,000	16,000
South Ayrshire Council	-	10,000	10,000	10,000
South Lanarkshire Council	-	27,464	27,464	32,614
Stirling Council	-	-	-	2,230
West Dunbartonshire Council	-	-	-	8,000
West Lothian Council	-	5,546	5,546	24,967
Foreign & Commonwealth Office	-	4,952	4,952	-
Terrence Higgins Trust	-	-	-	10,000
Trusts	-	20,000	20,000	21,600
Delivery of training	-	-	-	4,892
Total charitable activities income	4,650,180	208,978	4,859,158	4,986,972

2019 total comprises £4,643,592 of unrestricted income and £343,380 of restricted income

Other trading activities

Room hire/sublet	23,309	-	23,309	43,694
Café Takings	-	651	651	1,010
Other	-	-	-	3,314
Total other trading activities income	23,309	651	23,960	48,288

2019 total comprises £43,965 of unrestricted income and £4,323 of restricted income

Investment income

5,628	-	5,628	2,888
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2019 total comprises £2,888 of unrestricted income

Total income and endowments	4,693,438	215,854	4,909,292	5,053,147
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**VICTIM SUPPORT SCOTLAND
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2020**

3. RAISING FUNDS EXPENDITURE

	2020 Unrestricted £	2020 Restricted £	2020 Total £	2019 Total £
Donations & legacies	291	-	291	624
Other trading activities	190	-	190	8,287
Total raising funds	481	-	481	8,911

2019 total comprises £8,911 of unrestricted expenditure.

4. CHARITABLE ACTIVITIES EXPENDITURE

	2020 Unrestricted £	2020 Restricted £	2020 Total £	2019 Total £
<i>Direct - Relating to Victim & Witness Service</i>				
Salaries & staff costs	46,132	2,269,177	2,315,309	2,287,521
Volunteer costs	991	103,315	104,306	124,192
Office accommodation costs	-	237,211	237,211	246,451
Office running costs	-	160,290	160,290	179,613
Publicity & advertising	-	5,046	5,046	5,179
Staff training & Conferences	-	1,748	1,748	3,411
Legal Fees	-	10	10	-
Redundancy & termination costs	-	304,793	304,793	10,414
Consultancy	-	15,993	15,993	76,800
Other costs	-	26,347	26,347	22,914
	47,123	3,123,930	3,171,053	2,956,495

	2020 Unrestricted £	2020 Restricted £	2020 Total £	2019 Total £
<i>Relating to Specific Funded Projects</i>				
Consultancy	-	-	-	-
Office running costs	-	-	-	-
Victims Fund costs	-	-	-	1,814
Client expenses	-	1,222	1,222	-
	-	1,222	1,222	1,814

Total direct charitable activities	47,123	3,125,152	3,172,275	2,958,309
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2019 total comprises £54,092 of unrestricted expenditure and £2,904,217 of restricted expenditure.

	2020 Unrestricted £	2020 Restricted £	2020 Total £	2019 Total £
<i>Indirect charitable activities</i>				
Salaries & staff costs	753,358	-	753,358	572,288
Office accommodation costs	150,652	-	150,652	116,884
Office running costs	378,050	-	378,050	315,995
Upgrade IT systems	108,012	-	108,012	326,545
Publicity & advertising	20,821	-	20,821	36,751
Staff training & Conferences	23,530	-	23,530	66,895
Legal Fees	17,726	-	17,726	19,737
Consultancy	116,114	-	116,114	431,910
Redundancy & termination payments	9,500	-	9,500	15,748
Governance costs	31,378	-	31,378	30,353
Interest expense on LPF debt repayment	15,604	-	15,604	16,218
Total indirect charitable activities	1,624,745	-	1,624,745	1,949,324

2019 total comprises £1,949,324 of unrestricted expenditure.

**VICTIM SUPPORT SCOTLAND
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2020**

5. GOVERNANCE COSTS

	2020	2019
	£	£
Executive Board Expenses	2,212	5,734
Audit fees	9,456	9,780
AGM	-	627
Conferences & training	2,600	763
Staff salaries	10,903	12,674
Trustee Recruitment	5,430	-
Other Costs	777	775
Total	31,378	30,353

2019 total comprises £30,353 of unrestricted expenditure.

6. NET INCOME / (EXPENDITURE) FOR THE YEAR

This is stated after charging	2020	2019
	£	£
Depreciation	2,201	2,200
Audit fees	9,456	9,480
Lease payments	259,467	236,946

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

	Management Support & Office Staff £	Service Based Staff £	2020 £	2019 £
Wages & salaries	642,118	2,223,663	2,865,781	2,460,445
Employers NI	58,561	147,113	205,674	186,759
Pension costs	60,197	120,150	180,347	140,915
Total	760,876	2,490,926	3,251,802	2,788,119
Staff Recruitment & Expenses	28,850	110,429	139,279	106,184
Total	789,726	2,601,355	3,391,081	2,894,303

Average number of employees during 2020 was 109 (FTE 90) (2019: 119 FTE 92) of whom 18 (FTE:16) were support staff (2019: 14 FTE 13).

Number of employees earning over £60,000:	Management Support	
	2020	2019
Band		
£60,000 - £70,000	1	2

As shown above employees received emoluments in excess of £60,000 during the year (2019: 2). The pension cost for the 1 employee earning over £60,000 in the defined contribution scheme was £3,906 (2019: £6,636 for 2 members of staff).

Additional payments of £6,046 were made to LPF with respect to 2 ex-staff (2019: £5,902 - for 2 ex-staff).

In 2017/2018 a withdrawal agreement was signed with LPF to exit the scheme and an exit debt was agreed – see note 22 for more details. Instalment of £33,800 was made towards this pension debt during 2019/20 (2019: £33,800).

**VICTIM SUPPORT SCOTLAND
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2020**

For other employees VSS contributes to a defined contribution scheme. The pension cost charge for the year for the defined contribution scheme amounted to £174,301 (2019: £134,148).

No remuneration has been paid to the trustees, but travel and subsistence expenses have been reimbursed to 9 Trustees to the extent of £2,371 (2019: 9 Trustees £4,531). Trustee indemnity insurance of £777 (2019: £701) 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 £196,312 - 3 staff (2019: £273,175 – for 5).

In 2019/2020 as a result of major restructure, 44 redundancy payments of £304,793 were made. (2019: £26,162 - 4 staff members received a redundancy payment). In 2019/2020 one employment settlement of £9,500 was made (2019: no staff member received an employee settlement). In addition, a provision for future redundancy costs was made of £26,876 (2019: no provision).

8. INTEREST RECEIVABLE AND SIMILAR INCOME

	2020 £	2019 £
Bank interest receivable	5,614	2,868
Dividends	14	20
Total	5,628	2,888

9. TANGIBLE FIXED ASSETS

	Leasehold Improvements £	Computer & Office Equipment £	Fixtures & fittings £	Total £
COST				
At 1 April 2019	128,637	317,112	49,674	495,423
Disposals	-	(21,206)	-	(21,206)
At 31 March 2020	128,637	295,906	49,674	474,217
DEPRECIATION				
At 1 April 2019	125,104	317,112	49,080	491,296
Charge for the year	1,767	-	434	2,201
Disposals	-	(21,206)	-	(21,206)
At 31 March 2020	126,871	295,906	49,514	472,291
NET BOOK VALUE				
At 31 March 2020	1,766	-	160	1,926
At 31 March 2019	3,533	-	594	4,127

**VICTIM SUPPORT SCOTLAND
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2020**

10. INVESTMENTS

Listed Investment

	2020	2019
	£	£
At 1 April	497	635
Unrealised loss	(231)	(138)
Market value at 31 March	266	497

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 2020 there was no activity and no surplus (2019: no activity) and had capital and reserves of £1 at 31 March 2020 (2019: £1)

11. DEBTORS

	2020	2019
	£	£
Grants receivable	430,714	23,982
Prepayments	79,721	79,584
Other debtors	22,728	10,733
Total	533,163	114,299

12. CREDITORS: Amounts falling due within one year

	2020	2019
	£	£
Trade creditors	240,158	617,998
Taxation & social security	65,760	53,822
Accruals	51,494	80,306
Lothian Pension Fund exit debt repayment	33,800	33,800
Provisions-dilapidations/redundancy/LA income	83,376	15,000
Deferred income	-	-
Pension contributions	21,398	17,613
Other creditors	12,974	7,125
Total	508,960	825,664

13. CREDITORS: Amounts falling due after one year

	2020	2019
	£	£
Lothian Pension Fund exit debt repayment	393,815	412,011

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 2020**

14. COMMITMENTS UNDER OPERATING LEASES

At 31 March 2020 the charity had total future minimum lease payments under non-cancellable operating leases as set out below.

	Land and buildings	Other	Total 2020 £	Total 2019 £
Total operating leases payments:				
Within 1 year	165,214	17,200	182,414	202,322
Within 2 to 5 years	141,180	-	141,180	198,770
After 5 years	-	-	-	-
Total	306,394	17,200	323,594	401,092

15. FINANCIAL INSTRUMENTS

Carrying amounts of financial assets

	2020 £	2019 £
Financial instruments measured at fair value through the statement of financial activities	265	496

Financial instruments measured at fair value through the statement of financial activities are listed investments.

Carrying amounts of financial liabilities

	2020 £	2019 £
Financial liabilities measured at fair value through the statement of financial activities	148,000	139,000

Financial liabilities measured at fair value through the statement of financial activities comprise the unfunded pension liability.

**VICTIM SUPPORT SCOTLAND
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2020**

16. MOVEMENT IN FUNDS

	Balance at 31 Mar 19 £	Incoming £	Outgoings £	Transfers £	Actuarial gains/(deficits) on pension £	Gains/losses in investments £	Balance at 31 Mar 2020 £
Restricted Funds							
Victim & Witness Services	277,521	210,902	(3,123,930)	2,914,643	-	-	279,136
Foreign and Commonwealth Office	2,684	4,952	(1,222)	-	-	-	6,414
Victim Fund	-	-	-	-	-	-	-
Victims Fund – Moira Fund	-	-	-	-	-	-	-
Others	66,208	-	-	-	-	-	66,208
	346,413	215,854	(3,125,152)	2,914,643	-	-	351,758
Unrestricted Funds							
General fund	457,329	4,693,438	(1,690,545)	(2,913,068)	-	(231)	546,923
Designated Fund – Fixed Asset Reserve	1,575	-	-	(1,575)	-	-	-
LPF Unfunded Pension Reserve	(139,000)	-	-	-	(9,000)	-	(148,000)
LPF Exit Liability Reserve	(445,811)	-	18,196	-	-	-	(427,615)
	(125,907)	4,693,438	(1,672,349)	(2,914,643)	(9,000)	(231)	(28,692)
Total Funds	220,506	4,909,292	(4,797,501)	-	(9,000)	(231)	323,066

**VICTIM SUPPORT SCOTLAND
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2020**

	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	17,591	(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

- 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 2020**

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 several 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 £45 rental income from Taylormade Marketing (2019: £80 – Taylormade Marketing). Liz Taylor, a former director of VSS, resigned on 24th of October 2019, is 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 2020	Total 2019
	£	£	£	£
Restricted Funds	2,192	349,566	351,758	346,413
Unrestricted Funds – general	-	546,923	546,923	457,329
Designated – Fixed Asset Fund	-	-	-	1,575
LPF Unfunded Pension Fund	-	(148,000)	(148,000)	(139,000)
LPF Exit Liability Pension Fund	-	(427,615)	(427,615)	(445,811)
Total	2,192	320,874	323,066	220,506

19. SCOTTISH CHARITABLE INCORPORATED ORGANISATION

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

**VICTIM SUPPORT SCOTLAND
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2020**

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

	2020	2019
	£	£
Net income	111,560	136,465
Decrease/(increase) in pension liabilities	(9,196)	(15,582)
Depreciation charge	2,201	2,200
Loss/ (gain) on investments	231	138
Interest income in investing activities	(5,628)	(2,888)
(Increase)/decrease in debtors	(418,864)	292,614
(Decrease)/Increase in creditors	(316,704)	359,363
Actuarial loss in pension liabilities	(9,000)	(2,000)
Net cash used in operating activities	(645,400)	770,310

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

	2020	2019
	%	%
Pension increase rate	1.9	2.5
Discount rates	2.5	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 2020, it was estimated that Consumer Prices Index will be approximately 0.9% below Retail Price Inflation on average.

	2020	2019
	£000	£000
CAY liability at 1 st April	(139)	(137)
Actuarial gain/(loss) on pension scheme	(9)	(2)
CAY Liability at 31st March	(148)	(139)

The charity estimates that it will contribute approximately £6,158 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.

