



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

2020/21 ANNUAL REPORT & ACCOUNTS

Scottish Charity Number SC002138

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Trustees' Annual Report 2020/21

CEO Foreword

The last year has undoubtedly been challenging for many of us. During this pandemic year, Victim Support Scotland has continued to provide consistent services for everyone in the aftermath of crime, as well as progressing our ambitions of advocating for rights and legislation that puts victims, witnesses and families affected by crime at their centre.

We have had to adapt how we deliver our services, and we have all embraced the switch to digital in order to remain connected.

Victim Support Scotland continues to grow as an organisation allowing our services to be fit-for-purpose and able to support everyone impacted by crime. Highlights from this year include:

- A significant increase in investment to our **Victims' Fund** allowing us to provide **£285,000**, reaching more than **741** people and their families affected by crime. The impact of the fund has been felt by recipients who have reported finding it both lifechanging and lifesaving.
- Our Support for Families Bereaved by Crime (SFBC) service helped **118** family members who had been affected by murder or culpable homicide.
- Due to the backlog in court delays, we continually expressed our concerns about the **wellbeing of people affected by crime** in this situation, working closely with our partners in the justice sector to ensure people in this situation were prioritised.
- Joint collaboration with Police Scotland's Strategy, Innovation and Insight Team. At a national level, we have co-designed contact and referral process solutions that put victims and witnesses at the forefront.
- We marked our 35th anniversary in August 2020 and received a special message of thanks from our President, HRH Princess Anne, as well as been given recognition in the Scottish Parliament.

Despite the challenges, there has been much innovation within Scotland's justice sector at this time, which we have also had to embrace. I would urge you to read on and find out more about our work.

Kate Wallace
Chief Executive officer

From our President, HRH, The Princess Royal

The last year has been a year like no other. The impact of the pandemic has been felt in all aspects of our lives.

I am continually humbled to hear about the hard work and dedication of Victim Support Scotland volunteers and employees who, throughout the Covid-19 outbreak, have risen to the challenge of continuing to provide services to some of the most vulnerable victims, witnesses and families throughout Scotland.

I gave thanks to colleagues at Victim Support Scotland in August last year as the charity celebrated its 35th Anniversary. As an organisation that started at a grassroots level back in the 1980s, volunteers remain the backbone of Victim Support Scotland to this day.

It has been tremendous to hear about the hard work that colleagues are doing to support victims in new and innovative ways. Embracing new technology through video conferencing and webchat; extending the National Helpline opening hours; and supporting those in financial hardship through the Victims' Fund - these are just some of the ways Victim Support Scotland has made a huge difference to the lives of many.

Dealing with the aftermath of crime is hard, during a pandemic or otherwise. The Support for Families Bereaved by Crime service within Victim Support Scotland has been fully operational for over two years now and provides specialist support in some of the most harrowing of circumstances.

As a society, we are just beginning to understand more about the importance of looking after our mental health. The emotional support that Victim Support Scotland provides is therefore providing a critical lifeline for many going through turmoil after a crime.

As President, I am proud of the number of achievements that have been made by Victim Support Scotland over the last year. I look forward to a time when I can visit the organisation again to see first-hand the impact it is having.

Who we are

Victim Support Scotland (VSS) continues to be at the forefront of providing emotional, practical and financial support for anyone affected by crime. What sets us apart from other support organisations is that we are available to everyone after crime, regardless of the type of crime or if you have decided to report to the police or not and regardless of the amount of time that has passed since it happened.

Our vision is that people affected by crime – victims, witnesses and their families – are treated with dignity and respect and are at the heart of justice in Scotland.

Our mission is that all those affected by crime receive the high-quality support and care they need to move forward in their lives.

VSS prides itself in offering free and confidential services at the point of need for people affected by crime. Our services are available throughout all of Scotland, both in local communities and in the courts. We balance our consistent approach with personalised packages of support specific to the needs of people whose lives have been disrupted through crime.

VSS works alongside our partners to listen to the views and experiences of victims and witnesses. Our strength is our ability to take these views and experiences and to positively influence national policy decision making, advocating for a better justice system for all.

Looking Ahead

We have now completed the final year of our three-year strategy, which focussed on 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.

Based on the solid foundations we have built for our organisation in the previous years, 2021 is the first step in our new strategy – [VSS Strategy 2021-2026: Empowering people affected by crime](#) – which will last for the duration of the next Scottish Parliament until 2026.

As Scotland recovers from the Coronavirus pandemic, we have a tremendous opportunity to think innovatively about how justice and support services are delivered.

Our new strategy therefore focusses on the four strategic priorities:

- **EMPOWER** people affected by crime by providing high quality, outcome-focused support and care to all who need it.
- **TRANSFORM** victims' and witnesses' experiences of the criminal justice system.
- **BUILD** productive partnerships aimed at improving the experiences of those affected by crime.
- **SUSTAIN** our impact by focusing all we do, in every area of the organisation, on making a lasting difference for people affected by crime.

Our relationships with our partners and colleagues in the justice and third sectors remain central to us delivering on our aims, as does our relationships with victims, witnesses and families across Scotland who have been affected by crime. By listening to their experiences and views, we will be able to positively influence policy and legislation and better shape support services based on their needs.

Outcomes in 2020/21

VSS' work is guided by four key outcomes that all staff and volunteers work towards in all that they do:

1. People affected by crime feel they 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

VSS' work contributed 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

Providing support during the Covid-19 pandemic

Due to the Covid-19 pandemic, VSS had to quickly adapt how we deliver our services in response to new safety regulations imposed by the Scottish Government.

For us, this meant moving from primarily face-to-face appointments to offering our services on a number of platforms, ensuring we were able to deliver for victims, witnesses and families during the pandemic.

Our delivery methods expanded to include video conferencing, phone, email and text. We continued to offer face-to-face consultations, when it was safe to do so, but during the early stages of lockdown most people affected by crime were less comfortable with this option.

Our webchat service was invaluable in keeping in contact with people feeling isolated after their experiences of crime and deprived of their usual support networks.

We saw a spike in the number of people expressing suicidal thoughts and an increase in people visiting GPs for depression, anxiety, problems sleeping, and substance abuse.

People appreciated our work to provide continued access to support, despite the lockdown restrictions, and responded to the personalised approach they still could receive on a regular basis.

The lockdown meant that certain crimes increased. We saw a rise in support requests from people affected by domestic abuse, fraud, stalking, revenge porn and antisocial behaviour. Many people felt unsafe at home, especially in domestic abuse and antisocial behaviour situations. As a result, we distributed a large number of personal alarms and assisted people with applications to the Victims' Fund for security systems, rental costs, and items such as clothes, furniture and food, many of them for victims escaping domestic abuse situations.

In the summer of 2020, after the first lockdown period, we worked quickly to initiate safety processes to allow us to open our offices to those who would most benefit from face-to-face support.

Covid-19 and court delays

The impact of the pandemic was also felt in the court system, with court business reduced to only solemn and domestic abuse trials in the first lockdown period. This created a trial backlog that could take until 2025 to clear, according to the Scottish Courts and Tribunal Service (SCTS).

For victims and witnesses awaiting trials, the impact of the pandemic was severe. The delays to court business caused many people to feel anxious, angry, and unsafe in instances where the accused was not remanded in custody. For many of the people VSS supports, this has caused re-traumatisation, preventing them from moving forward with their lives.

We worked closely with the Crown Office and Procurator Fiscal Service (COPFS) and the SCTS to ensure timely and appropriate updates were shared with anyone affected by the court delays – both the people we support and the general public – through our online channels.

After the first lockdown, VSS was in place to ensure in-person support for vulnerable witnesses before, during and after giving evidence. Where appropriate, people were signposted to community support services for ongoing emotional and practical support following the trial. There was a greater engagement for this support than prior to the pandemic.

Throughout the Coronavirus pandemic, our employees and volunteers have shown commitment, flexibility and resilience when it comes to supporting people affected by crime; this has been evidenced in our ability to continue to provide high-quality services during the challenges of the last year.

Our local support

VSS has supported over **16,900** new and existing victims and witnesses throughout Scotland in 2020/21.

We provided support to people affected by all types of crime including domestic abuse, rape and sexual assault, violent crime, hate crime and antisocial behaviour as well as specialist support to families bereaved by murder.

We have helped people affected by crime to access information, feel safer, navigate through the criminal justice system and cope better in the aftermath of a crime. Throughout the year we made personal contact with victims and witnesses to provide support services on over **42,500** occasions.

This year we contacted victims of serious crime an average of **1.33** days after receiving a referral from Police Scotland, which is within the two-day target we have set ourselves.

Our support in the court

Giving evidence in court can be a stressful experience. VSS employees manage volunteers to deliver emotional and practical support and provide information to people affected by crime. This includes supporting victims and witnesses who are due to go to trial and creating support packages specific to their needs.

The Covid-19 pandemic had a significant impact on the Scottish court system, with delays to trials affecting victims and witnesses across the country. Where trials did proceed, we supported over 2,300 vulnerable witnesses through the court process, including children and victims of sexual assault, domestic abuse, and stalking.

We delivered 165 court familiarisation visits, putting people at ease before a trial. This figure is less than previous years, due to reduced court business caused by the pandemic.

Many people affected by the court delays felt anxious, disappointed, traumatised and unsafe. We provided telephone support to over 5,100 people impacted by delays to their trials, in a total of over 8,100 support sessions.

Accessing our services and information

VSS provides many ways to access our services and information regarding the criminal justice process. During the pandemic, our National Helpline, webchat facility and website were the main sources of contact into our services.

Helpline

We operate a free National Helpline service which is available to support anyone affected by crime and is open Monday to Friday. During the year our helpline received over **10,900** calls, and we made over **3,000** proactive telephone calls offering further support from our local services.

Webchat

Our webchat service provides 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.

Webchat conversations are untraceable, offering people affected by crime a discreet, secure, and intuitive way to access instant support, information, and practical guidance. Last year, we supported over **1,000** victims and witnesses across Scotland who may not have reached out to us previously.

Website

Our website continues to provide accessible information and support to those in need after a crime. With up-to-date information on court delays, legislation changes and victim and witness rights, it has been a key communication channel for people affected by crime during the Covid-19 pandemic. The site not only includes a range of contact methods but also hosts a range of personal stories so people affected by crime can see the impact of VSS support and feel less isolated. Throughout the year, there were over **93,000** visits to the website from over **65,000** visitors, with over **220,000** pageviews.

Victims' Fund

Throughout the pandemic, VSS provided **£285,000** in financial assistance through our Victims' Fund, reaching more than **741** people and their families affected by crime. The fund has paid for security systems, rent for people fleeing domestic abuse situations, funeral costs and food vouchers for some of Scotland's most vulnerable victims and witnesses. Many of the people we support have reported that this assistance can be life-changing and lifesaving.

We have been able to substantially increase the amount of support we have provided to people through the Victims' Fund through additional funding of £100,000 from the Scottish Government and £120,000 from the Victims' Surcharge Fund (drawn from financial levies on all offenders who receive a court fine).

The additional resources to the Victims' Fund have enabled us to reach and support even more vulnerable people financially affected by crime.

Support for Families Bereaved by Crime

During its second year, the Support for Families Bereaved by Crime (SFBC) service helped **118** family members who had been affected by murder or culpable homicide.

The SFBC service continued to develop strong partnerships, particularly with Police Scotland, to improve their depth of knowledge and understanding of our support services, acknowledging the benefits of collaborative partnership working for all family members impacted by murder. We received a steady number of referrals into this specialist service, including **61** Family Liaison Officer referrals and a further **27** referrals from Police Scotland.

Due to the Covid-19 pandemic, the SFBC service adapted its offering to ensure families were able to access our support when they needed it. We provided over **1,000** telephone support sessions and **31** face-to-face appointments. We offered **16** online support sessions for people looking for support via digital channels. We identified **23** families who did not have equipment to receive digital support, and provided them with Chromebooks so that they could access our services via digital means, conduct schoolwork and reduce feelings of isolation by speaking to friends online.

The Victims' Fund provided much needed financial support to families bereaved by crime. The SFBC service made applications on behalf of families, amounting to **£21,131** in clothes, food vouchers, security equipment, and funeral expenses, including repatriation to Poland and Latvia.

Victim-centred approach

Embedding a victim-centred approach across justice and support services in Scotland is core to the work of VSS. Through our partnership working, we champion the need for trauma-informed services, which are ways of supporting people that recognise specific needs they may have due to past or ongoing trauma.

Within a victim-centred approach, it is vital that the voices of people affected by crime are heard and used to inform meaningful change. VSS has continued to develop our Reference Group originally formed via the Victims Taskforce. This virtual co-production panel now consists of over fifty people affected by crime across Scotland, who have been central to shaping our ongoing work, as laid out in the [VSS Strategy 2021-2026: Empowering people affected by crime](#) and our 2021 Manifesto ahead of the Scottish Election.

Monitoring and evaluation

In June 2020, we implemented a new Customer Relationship Management (CRM) system, Microsoft Dynamics 365. This new CRM allows us to better manage data, leading to a higher quality of support and reducing the need for a victim or witness to retell their story. As a continuous improvement platform, our new CRM provides a flexible and responsive approach to the organisation's changing needs and that of our partners. It also supports a more efficient exchange of referral data, which allows us to respond more effectively to victim and witness requests.

Monitoring and evaluation have informed the development of new partnerships with external organisations through highlighting crime trends, identifying key victim and witness needs, and evidencing emerging issues encountered by victims and witnesses. We will continue to strengthen these relationships and interactions with service partners to make referrals as smooth and accurate as possible.

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 Police Scotland are critical to our work and act as a route to reaching out to all victims in the aftermath of crime.

Throughout 2020, VSS was involved in a joint collaboration with Police Scotland's Strategy, Innovation and Insight Team. At a national level, we have co-designed contact and referral process solutions that put victims and witnesses at the forefront. This includes using community and social media channels to promote safety messaging, increase awareness of VSS services and build productive working relationships that benefit victims and witnesses.

We have also worked collaboratively with Police Scotland to streamline non-crime-based referral processes at a local level. For example, incidents of antisocial behaviour do not always meet the threshold for recorded crime, yet a referral from Police Scotland means people can still receive support with their situation from VSS and other partners.

Child's House for Healing

As part of our work to keep victims' needs at the heart of justice in Scotland, VSS has been working with partners to improve the experience of children affected by crime. Often justice procedures require children to repeatedly tell their story to many different professionals as well as deal with complex, confusing procedures and long delays, which compounds their trauma and distress.

In April 2020, the People's Postcode Lottery Dream Fund awarded VSS, lead partner - Children 1st, Children England and University of Edinburgh £1.5m in funding to create Britain's first 'Child's House for Healing'. Based on the Scandinavian 'Barnahus' model, the Child's House for Healing will be a child-friendly, safe and welcoming place for children to go to, as an alternative to courts, social work offices and police stations.

This new initiative will bring health, justice, social work and recovery services under one roof, ensuring children are not further traumatised by the impact of crime and helping them to move forward.

With our partners, VSS has been working hard to develop the project and will be opening the Child's House for Healing in East Renfrewshire at the end of 2021.

Victims' Taskforce

The [Scottish Government Victims Taskforce 2018-2021](#) was established with the goal of improving support, advice and information for victims of crime.

VSS is a member on the Victims Taskforce and, working alongside other support organisations and individual victim representatives, has championed the voices of people affected by crime in Scotland with a number of achievements throughout the year.

Victim-Centred Reference Group

VSS has facilitated a reference group of people affected by crime who wish to shape key developments in justice through sharing their views and experiences. Group feedback about the impact of Covid-19 directly informed the sector's response to justice system recovery.

Victim-Centred Approach Workstream Governance Group

VSS has led this governance group, which commissioned a systemic review of justice sector publications to ensure they are victim-centred, consistent, up-to-date, and use plain English and compassionate language.

'Transforming the Criminal Justice System' report

In partnership with the Scottish Government and COPFS, VSS commissioned 'Transforming the Criminal Justice System' report. It recommended greater use of the 'Tell Us Once' digital platforms, investment in leadership and collaborative systems, targeted funding, and the establishment of trauma-informed processes as standard practice. Recommendations aim to reduce re-traumatisation for victims and witnesses and improve their experiences of the criminal justice system.

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

The Victims Organisations Collaboration Forum Scotland (VOCFS) is one of the cornerstones of our partnership working with other third sector organisations. The Forum is a collective of key victims' groups who advocate for change within Scotland's justice system by engaging with criminal justice agencies.

VSS has been instrumental in the development of this group to address challenges for victims of crime across different areas of the criminal justice system and where members have a common interest to respond jointly.

The Forum's achievements include:

- providing a response to consultations on sentencing guidelines for children and young people
- contributing to the Victims Taskforce
- feeding into the Recover, Renew, and Transform Programme to inform how the justice system in Scotland can provide better information and support for people affected by crime following the Covid-19 pandemic.

Local Partnerships

Throughout the pandemic, strong partnerships with local support agencies were essential to deliver continuous, high quality services to people affected by crime. VSS and partner agencies had to work

more closely than ever to overcome the challenges of both Covid-19 and the lockdown restrictions, ensuring people affected by crime received the specialised support they needed.

We worked closely with 'Hear Me', based in Tayside, to provide the best support possible for people affected by sexual abuse. Together, we developed a clear and effective referral pathway resulting in increased access to specialised support. Greater information sharing has ensured people affected by sexual abuse have access to the most effective trauma-informed support and information for each stage in their journey.

Additionally, VSS' Victims' Fund has facilitated the growth of stronger local partnerships across the country. The Covid-19 pandemic led to a rise in victims and witnesses struggling to fulfil their basic and urgent needs following a crime. By working with local agencies to provide financial assistance to the people they support, we initiated collaborative relationships and increased understanding of VSS services. For example, VSS has developed local partnerships with 'Trussell Trust' foodbanks across Scotland to create efficient referral pathways to their services, quickly meeting the basic food needs of many people affected by crime who apply to the Victims' Fund for assistance.

Accessible community partnerships

VSS strives to ensure our services are accessible to people from all communities, and part of this work is evidenced in our partnerships with many specialist organisations who support people affected by crime from a range of backgrounds.

One of the strongest partnerships we developed in 2020 was with 'Shakti Women's Aid' centres across the country, which support women, children and young people from Black, Asian and minority ethnic (BAME) backgrounds affected by honour-based violence and domestic and sexual abuse. Shakti Women's Aid provides culturally informed support in a range of languages. By working with them, VSS has increased engagement with refugees and BAME women, children, and young people.

People supported by Shakti Women's Aid can now apply for financial assistance from the Victims' Fund, providing them with the essentials they need to move forward with their lives, feel safer and set up new or temporary accommodation.

3. Champion: Victim & witness rights

Improving rights

Improving the rights of victims and witnesses is the central aim of VSS' policy and engagement work. Through consultation responses, working in collaboration with stakeholders and representing victims' voices at the Scottish Parliament, we work hard to make sure victim and witness rights are a priority for decision makers.

Throughout the Covid-19 pandemic, we advocated for people affected by crime to have access to justice and support services while courts were closed. We have worked with partners to ensure victims' rights are a priority as courts have reopened and measures such as the use of remote video evidence are put in place.

We provided evidence submissions on a variety of topics, including the incorporation into Scots law of the United Nations Charter for the Rights of the Child (UNCRC) to call for increased protections for victims of crime perpetrated by children.

We have also called for the establishment of a Victims Commissioner in Scotland to champion the voices of people affected by crime. Additionally, we have supported proposals for the Domestic Abuse (Protection) Bill to allow social landlords to transfer a tenancy to the victim of abuse, reducing the need for families to move out of their homes to escape a perpetrator, which often results in homelessness.

Forensic Medical Services Bill

In January 2020, VSS submitted a response to the Forensic Medical Services Bill consultation, allowing people affected by rape or sexual assault to self-refer for forensic medical examination. By collecting forensic evidence soon after the crime, victims of rape or sexual abuse get the medical

attention they need but have the freedom to wait until they are ready to report the crime, should they wish to.

The Victim and Witnesses (Scotland) Act clearly places a duty on police to inform and refer victims to support services such as VSS. We called for a similar duty to be placed upon health boards to signpost support services for people affected by rape or sexual abuse, regardless of whether they decide to pursue prosecution.

In the follow-up consultation in March 2021, we welcomed the proposed evidence retention period of 26 months, along with a trauma-informed communication process for victims of rape and sexual abuse. We also supported the Scottish Government by promoting the evidence retention consultation on our website and social channels during the pre-election purdah period.

Hate Crime & Public Order Bill

Throughout the debate and scrutiny process of the Hate Crime & Public Order Bill, VSS provided numerous evidence submissions and briefings to the Justice Committee and MSPs.

We highlighted that the impact of hate crime is frequently more devastating and longer lasting than that of other types of crime because it attacks an aspect of an individual's core identity and that of the marginalised community of which they are part.

VSS argued that vulnerable marginalised groups such as homeless people, members of the Gypsy, Roma and Traveller communities, asylum seekers, refugees and people with mental health conditions should be considered for protection by future hate crime legislation.

We called for investment in better communications to improve hate crime reporting as well as the active promotion of community-based third-party reporting centres, such as VSS. When various parties called for the Bill to be thrown out of Parliament, VSS campaigned publicly to let the Parliamentary scrutiny process continue, reiterating the need for hate crime legislation to evolve if Scotland is to live up to its global reputation as a tolerant and welcoming nation.

Victims Awareness Week

Victims Awareness Week is VSS' foremost campaign of the year, coinciding with the European Day for Victims of Crime on 22 February. It provides the opportunity to promote messages in support of people affected by crime by championing their voices, experiences and rights.

This year, our 'Your Space' campaign focused on everyone's right to support following a crime, under the Victims' Code for Scotland.

The Your Space campaign highlighted seven themes found in the support we provide to people affected by crime and attending court as a witness. These themes explained the emotional and practical help, criminal justice system guidance, rights information and witness support that people can expect from VSS.

Due to the limitations of the Covid-19 pandemic, we were unable to hold our usual series of local and national events for the week. As a result, we created a vibrant social media campaign which provided insight into the depth of emotional support we provide, as well as describing what people affected by crime can expect when they visit us for support.

The impact of the week was felt across the sector, with key local and national partners such as Police Scotland, Community Justice Scotland and the Risk Management Authority Scotland substantially increasing the reach of our messaging. We experienced a significant rise in visits to our campaign and support webpages, as well as engagement on our social media channels throughout the week.

4. Develop

Responding to the pandemic

At the early stages of the pandemic, we created the Coronavirus Action Team (CAT), involving a cross-section of VSS employees working closely together with the aim of taking forward decisions and actions to handle the emerging situation.

Initially meeting twice per week, the CAT took responsibility for a number of areas, for example:

- assessing decisions regarding our operational delivery model (in line with Scottish Government guidance)
- developing and rolling-out new processes to enable safety within our premises
- managing a risk register
- and agreeing key internal and external communications to keep our workforce and stakeholders informed about developments both within our own services and externally.

The positive impact of the CAT has been felt throughout VSS, keeping the workforce informed with updates and ensuring safety in our workplace.

Investing in our volunteers

Our workforce is predominantly volunteers, from our Board of Trustees to the support volunteers who directly help people affected by crime. From practical assistance for witnesses attending court, to emotional support for vulnerable people impacted by crime, our volunteers are on our front line.

During the Covid-19 pandemic, many people understandably chose to take a break, and our list of active volunteers fell to 110 during the first lockdown. As the courts and our community offices re-opened, we were able to increase our active volunteers to 250, still below levels for the previous year.

Despite this, our volunteers dedicated a total of 29,000 hours towards VSS, which shows an absolute commitment to supporting victims, witnesses and their families.

We helped our volunteers to work from home, providing extra IT equipment, and sometimes office furniture, and conducted health and safety assessments to ensure their homes were suitable places to conduct their volunteering. As lockdown restrictions eased, we encouraged volunteers back to Covid-19 safe spaces in the courts and all our offices, providing personal protective equipment, and a range of working protocols.

Learning and Development

Learning and development became more challenging due to homeworking and remote access. Nevertheless, VSS provided more learning and development for our workforce during 2020/21 than ever before, with new online self-study modules and virtual workshops.

We drew on the services of specialist suppliers like the Development Company, augmented our learning and development team, trained more of our employees to become in-house trainers for our workforce, and partnered with external organisations like Children 1st to extend our capabilities. The result was a significant uplift in the skills and knowledge of our workforce.

Equality and Diversity

VSS is committed to supporting everyone after a crime, regardless of their background or their identity. We know that marginalised groups are often affected disproportionately when it comes to crime (especially hate crime), and therefore we have consistently put out messages to remind people we are here for them when they need us.

Throughout the last year, we began to roll-out equalities training with external consultant Jamie Spurway, looking at Five Mottos for Equality, Diversity and Inclusion. The impact of this training was that colleagues were able to use a framework for understanding equalities better and consider how this could be applied to making VSS and our services even more accessible.

The VSS Equalities Forum meets every month and involves a cross section of the organisation. The Forum has driven some of our work forward in this area including: updating our policies and procedures to ensure they are equalities compliant; developing a calendar of religious and faith-based dates of recognition; and working towards LGBT Chartership. The LGBT Charter programme supports organisations to proactively include LGBTI people in every aspect of their work, protecting staff and volunteers and providing high quality services.

Safeguarding

VSS continues to be committed to ensuring the safety and wellbeing of our workforce and the people who use our services. Through the Covid-19 pandemic, we saw an increase in the number of people

we support telling us they felt suicidal. We therefore took the necessary steps to retrain all of our staff and volunteers in how to support and respond to those disclosing this area of risk. We have continued to use this message, both in public and the media, to apply pressure to the justice sector to prioritise the needs of people affected by crime during the pandemic. Our processes are continually reviewed to ensure we are responding to those at risk of harm or abuse.

Health and Wellbeing

We fully recognise the impact that crime has on victims, witnesses and their families. It is also important to recognise the impact the nature of our work can have on both our staff members and volunteers. In 2020, this has been more of a concern as many of us have been working from home.

Recognising that stressed and traumatised colleagues might not be in a position to make the best support decisions for people affected by crime, VSS formed a Health and Wellbeing Forum.

To address some of these issues, the Forum rolled out a programme of activities, and resources, to help the workforce during this challenging time, including virtual coffee breaks, mindfulness sessions, and mental health first aid.

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 additional funds to increase its Victims' Fund to meet the greater demand. VSS dispersed more funds in April 2020 alone than in all of 2019/20 and during 2020/21 distributed £285k to 741 victims and their families in total.

For a variety of reasons, around three quarters of our volunteers chose not to volunteer with VSS once lockdown was introduced. This fluctuated during 2020/21, and there are now over 200 active and accredited volunteers. VSS had to adapt our delivery model with employees as well as volunteers providing direct support to people affected by crime for most of 2020/21.

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. This has included resilience training for all teams across VSS, as well as the introduction of psychological first aid and vicarious trauma training.

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 2021/22 at an increased level of £4.936m in March 2021. As a result, the trustees consider it appropriate to prepare the financial statements on a going concern basis.

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 8 trustees. Details of changes to trustees during the year are listed on page 14.

Trustees' recruitment, induction, training and development

Throughout 2020/21, trustees committed to personal and collective development opportunities achieved through self-learning and attendance at professional seminars, these were held using Microsoft Teams.

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. During 2020/21 a benchmarking exercise was carried out for all roles in VSS using a variety of sources including Croner and benchmarking surveys to ensure that salary scales were set in line with market rates. Salary scales requiring adjustment were amended in line with the benchmarking.

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 2020/21 the board met every three months in line with its constitution.

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 2020/21.

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 twice during the 2020/21 financial year.

The nominations committee which periodically seeks applications from a range of appropriate sources and has regard for the general principles of equality and diversity in considering applicants for appointment, makes recommendations to the board of appropriate individuals for appointment as trustees, considers all expressions of interest and maintains a register of suitable candidates for future reference ensuring GDPR compliance. This committee met three times during the 2020/21 financial year.

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 – resigned 10.6.21
Flora Henderson
Ashok Khindra
Paul Main
Helen Roxburgh
Lynne Staples-Scott – resigned 21.9.20
Jon Turner – resigned 29.1.21
Laura Watkins (nee Battles)
George Welsh – resigned 29.6.20
James Wilson
Fiona Young – resigned 4.3.21
Paul McGuigan – appointed 29.1.21
Josie Saunders – appointed 29.1.21

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	Henderson Loggie LLP, 11-15 Thistle Street, Edinburgh, EH2 1DF
Bankers	The Royal Bank of Scotland plc., 2 Blenheim Place, Edinburgh, EH7 5JH

Solicitors	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

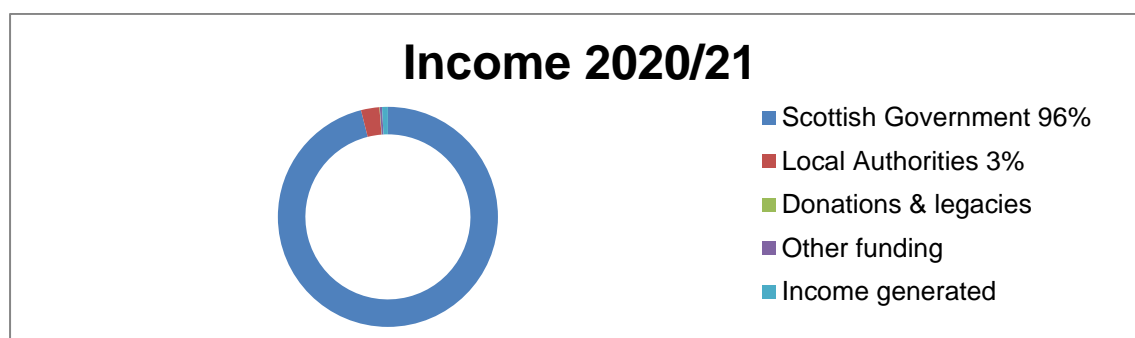
Our total income for the year was £5M (2020: £4.9M) an increase of £89k from the previous year. Income from Local Authorities continues to drop with a £49k decrease in income from this source in this year. VSS received £70k of additional funding for the Victims' Fund in this year.

Expenditure

Our total expenditure for the year was £4.9M (2020: £4.8M) an increase of £65k from the previous year. Our net income for the year was £136k (2020: £112k). Overall, there was a negative movement of £13k with respect to movement on the pension reserves. This led to a positive net movement in funds for the year of £123k (2020: £103k).

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. For the year 2021-22, we have secured funding of £4.9M.



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 2020/21. 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 96% 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 2021

The total balance of unrestricted reserves held as at 31 March 2021 is £95k (2020: (£29k)). The balance held on restricted reserves as at 31 March 2021 is £351k (2020: £352k). Total funds have increased by £123k to £446k 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 (£365k) at 31 March 2021 (2020: (£428k)); and unfunded pension debt of (£161k) at 31 March 2021 (2020: (£148k)). The overall pension reserves at 31 March 2021 are (£526k) (2020: (£576k)). The unfunded pension debt was affected negatively by market fluctuations at the year-end due to COVID-19. Overall, the unfunded deficit increased by £13k.

Discounting the impact of the pension liability the position on unrestricted reserves improved from £547k to £622k in the year. In 2020/21 trustees set a target of £99k for the increase in unrestricted reserves. The trustees recognised that this was quite an ambitious target given the impact of Covid on fundraising during the year. The actual increase in unrestricted reserves in 2020/21 was £75k.

Going Concern

The Board consider it appropriate to prepare the financial statements on a going concern basis. In reaching this view, we have looked at the budgets prepared for the 3-year period 2021-2024. The charity's key source of income is the grant from the Scottish Government. One-year agreement is in place and Scottish ministers have agreed in principle to award annual grant funding to VSS in 2022/23 and 2023/24. The trustees recognise the need to supplement this with other sources of income for specific projects.

Fundraising Strategy

VSS is raising funds to enhance our vision of growing dignity and respect for victims.

In 2020/21 we developed a fundraising strategy that will see VSS seeking a diverse range of new supporters who can help us grow our insights and innovation so that we can be more impactful. To deliver this new fundraising strategy we have been piloting new approaches and creating projects that we want to co-design with victims.

We have also been making new, additional, statutory applications, including to the Victim's Surcharge Fund for our Victim's Fund for which we successfully received £120k funding for 2021/22.

During 2020/21, we were successful in receiving 50 new chrome books and mi-fi devices to support victims and their families through an application to Connecting Scotland.

We have joined the Chamber of Commerce in the Highlands to begin piloting greater engagement with corporates locally. We are also piloting fundraising engagement with additional new audiences

including corporations and the wider general public so that we can use these findings to scale-up a diverse fundraising portfolio next year.

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.

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 2020/21. 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 3-year funding award ending in March 21	<p>A three-year funding agreement for 2018-2021 in place with the Scottish Government, which was the source of 96% of our funding in 2020/21.</p> <p>Head of Fundraising appointed in 2020/21. An interim fundraising strategy that takes account of COVID-19 circumstances was rolled out in 2020/21 and a fundraising strategy aligned to 5-year strategic plan was developed.</p>
People affected by crime are not accessing our service due to drop in referrals	<p>We continue to work with Police Scotland and other stakeholders on a range of national and local approaches to ensure that their officers are aware of the support and information the VSS provides.</p> <p>The Victims' Fund has attracted applications from a wide range of other agencies that has led to increase in partnership activity and the visibility of VSS's services.</p>
That compliance requirements are not met	All staff and volunteers complete annual mandatory, bespoke training on GDPR, Health & Safety and Safeguarding.

	<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>
<p>That legal action will be brought against VSS with respect to services provided</p>	<p>We took legal advice on the best approach to handle an historic issue leading to this risk. VSS stopped delivering this service in Dec 2017.</p> <p>In October 2020 we retained professional indemnity insurance with our insurance provider 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>
<p>VSS' delivery model cannot meet the needs of victims and witnesses during COVID-19 pandemic</p>	<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 and implemented.</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

2021

VICTIM SUPPORT SCOTLAND INDEPENDENT AUDITORS' REPORT YEAR ENDED 31 MARCH 2021

Opinion

We have audited the financial statements of Victim Support Scotland (the 'charity') for the period ended 31 March 2021 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 2021 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

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. 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 2021

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.

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

- Enquiring with management about any known or suspected instances of non-compliance with laws and regulations, including GDPR and employment law, and fraud;
- Review of correspondence with regulators including OSCR and the Health & Safety Executive;
- Review of legal fee expenditure and board minutes;
- Challenging assumptions and judgements made by management in their significant accounting estimates; and
- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness

Because of the field in which the client operates, we identified the following areas as those most likely to have a material impact on the financial statements: Health and Safety; employment law (including the Working Time Directive); GDPR; and compliance with Charities legislation

**VICTIM SUPPORT SCOTLAND
INDEPENDENT AUDITORS' REPORT
YEAR ENDED 31 MARCH 2021**

Owing to the inherent limitations of an audit, there is an unavoidable risk that some material misstatements in the financial statements may not be detected, even though the audit is properly planned and performed in accordance with the ISAs (UK). For instance, the further removed non-compliance is from the events and transactions reflected in the financial statements, the less likely the auditor is to become aware of it or to recognise the non-compliance.

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

This report is made solely to the members, as a body, in accordance with 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.

**Henderson Loggie LLP
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

**VICTIM SUPPORT SCOTLAND
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2021**

	Notes	Unrestricted £	Restricted £	2021 Total £	2020 Total £
Income from:					
Donations & legacies	2	7,343	1,142	8,485	20,546
Charitable activities	2	4,708,700	238,367	4,947,067	4,859,158
Other trading activities	2	41,144	-	41,144	23,960
Investments	2&8	1,632	-	1,632	5,628
Total income and endowments		4,758,819	239,509	4,998,328	4,909,292
Expenditure on:					
Raising funds	3	216	-	216	481
Charitable activities					
Direct	4	53,189	3,077,172	3,130,361	3,172,275
Indirect	4	1,732,018	-	1,732,018	1,624,745
Total expenditure		1,785,423	3,077,172	4,862,595	4,797,501
Net gains/(losses) on investments	10	82	-	82	(231)
Net income/(expenditure)		2,973,478	(2,837,663)	135,815	111,560
Transfers between funds					
Gross transfers between funds	16	(2,836,433)	2,836,433	-	-
Other recognised (losses)/gains					
Actuarial (losses) on defined benefit pension scheme	21	(13,000)	-	(13,000)	(9,000)
Net movement in funds		124,045	(1,230)	122,815	102,560
Reconciliation of Funds					
Total funds brought forward	16	(28,692)	351,758	323,066	220,506
Total funds carried forward	16	95,353	350,528	445,881	323,066

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 2021**

	Notes	2021 £	2020 £
Fixed Assets			
Tangible assets	9	-	1,926
Investments	10	348	266
Total fixed assets		<u>348</u>	<u>2,192</u>
Current Assets			
Debtors	11	116,628	533,163
Cash at bank and in hand		1,431,957	838,486
Total current assets		<u>1,548,585</u>	<u>1,371,649</u>
Liabilities			
Creditors: Amounts falling due within within one year	12	(610,520)	(508,960)
Net current assets		<u>938,065</u>	<u>862,689</u>
Total Assets less current liabilities		<u>938,413</u>	<u>864,881</u>
Creditors: Amounts falling due after more than one year	13	(331,532)	(393,815)
Net assets excluding pension liability		<u>606,881</u>	<u>471,066</u>
Pension liability	21	(161,000)	(148,000)
Net assets including pension liability		<u>445,881</u>	<u>323,066</u>
FUNDS			
Unrestricted – General excluding pension reserve	16	565,682	546,923
LPF Exit Liability Pensions reserve	16	(365,332)	(427,615)
LPF Unfunded Pensions Reserve	16	(161,000)	(148,000)
Designated -Victims' Fund	16	56,003	-
Total Unrestricted Funds		<u>95,353</u>	<u>(28,692)</u>
Restricted	16	350,528	351,758
TOTAL FUNDS		<u>445,881</u>	<u>323,066</u>

These financial statements were approved by the trustees on
their behalf by:

and are signed on

.....

.....

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 2021**

	Notes	2021 £	2020 £
Cash flow from operating activities	19	591,839	(645,400)
Net cash provided by/ (used in) operating activities:		<u>591,839</u>	<u>(645,400)</u>
Cash flows from investing activities:			
Interest and dividend income	2	1,632	5,628
Net cash provided by investing		<u>1,632</u>	<u>5,628</u>
Change in cash in the reporting period		<u>593,471</u>	<u>(639,772)</u>
Total cash and cash equivalents at the beginning of the year		838,486	1,478,258
Total cash and cash equivalents at the end of the year		<u>1,431,957</u>	<u>838,486</u>

VICTIM SUPPORT SCOTLAND NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 MARCH 2021

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 3 year period 2021-2024. The charity's key source of income is the grant from the Scottish Government. One year agreement is in place and Scottish Ministers have agreed in principle to award annual grant funding to VSS in 2022/23 and 2023/24. The trustees recognise the need to supplement this with other sources of income for specific projects.

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 categories of expenditure in the Statement of Financial Activities. The charity is not registered for

VICTIM SUPPORT SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

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 2021

Pensions

In this financial year, in the period April -December 2020, 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. From January 2021, VSS contributed 7% of gross salary to a Standard Life Pension Scheme for those staff who had employee contributions of 2% and over.

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.
- The value of the unfunded pension liabilities in respect of Compensatory Additional Years awarded to former employees is determined using an actuarial valuation. The actuarial valuation involves making assumptions about discount rates, mortality rates and future pension increases. Due to the complexity of the valuation, the underlying assumptions and the long-term nature of the liabilities, such estimates are subject to significant uncertainty. In determining the appropriate discount rate, management considers the current rate of return on a high quality corporate bond of equivalent term and currency to the liabilities. The mortality rate is based on publicly available mortality tables. Future pension increases are based on expected future inflation rates.

**VICTIM SUPPORT SCOTLAND
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2021**

2. INCOME

	Unrestricted	Restricted	Total	Total
	2021	2021	2021	2020
	£	£	£	£
Donations & Legacies				
Donations	1,941	1,142	3,083	19,296
Legacies	-	-	-	-
Grants of a general nature	5,402	-	5,402	1,250
Total donations & legacies income	7,343	1,142	8,485	20,546
<i>2020 total comprises £14,321 of unrestricted income and £6,225 of restricted income</i>				
Charitable Activities				
Scottish Government – revenue	4,708,700	30,070	4,738,770	4,650,180
Scottish Government – health & wellbeing	-	62,880	62,880	-
Aberdeenshire Council	-	15,842	15,842	15,842
Angus Council	-	7,300	7,300	7,100
City of Edinburgh Council	-	25,112	25,112	26,530
Dumfries & Galloway Council	-	-	-	14,500
Dundee City Council	-	-	-	15,650
East Ayrshire Council	-	-	-	10,700
Glasgow City Council	-	6,960	6,960	13,920
The Highland Council	-	6,277	6,277	6,276
Inverclyde Council	-	3,500	3,500	3,500
North Lanarkshire Council	-	7,612	7,612	8,553
Orkney Council	-	2,474	2,474	2,445
Scottish Borders Council	-	16,000	16,000	16,000
South Ayrshire Council	-	10,000	10,000	10,000
South Lanarkshire Council	-	25,600	25,600	27,464
Stirling Council	-	-	-	-
West Dunbartonshire Council	-	8,240	8,240	-
West Lothian Council	-	-	-	5,546
Foreign & Commonwealth Office	-	-	-	4,952
Trusts	-	10,500	10,500	20,000
Delivery of training	-	-	-	-
Total charitable activities income	4,708,700	238,367	4,947,067	4,859,158
<i>2020 total comprises £4,650,180 of unrestricted income and £208,978 of restricted income</i>				
Other trading activities				
Room hire/sublet	41,144	-	41,144	23,309
Café Takings	-	-	-	651
Other	-	-	-	-
Total other trading activities income	41,144	-	41,144	23,960
<i>2020 total comprises £23,309 of unrestricted income and £651 of restricted income</i>				
Investment income	1,632	-	1,632	5,628
<i>2020 total comprises £5,628 of unrestricted income</i>				
Total income and endowments	4,758,819	239,509	4,998,328	4,909,292

**VICTIM SUPPORT SCOTLAND
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2021**

3. RAISING FUNDS EXPENDITURE

	2021 Unrestricted	2021 Restricted	2021 Total	2020 Total
	£	£	£	£
Donations & legacies	216	-	216	291
Other trading activities	-	-	-	190
Total raising funds	216	-	216	481

2020 total comprises £481 of unrestricted expenditure.

4. CHARITABLE ACTIVITIES EXPENDITURE

	2021 Unrestricted	2021 Restricted	2021 Total	2020 Total
	£	£	£	£
<i>Direct - Relating to Victim & Witness Service</i>				
Salaries & staff costs	53,163	2,220,950	2,274,113	2,315,309
Volunteer costs	26	38,154	38,180	104,306
Office accommodation costs	-	225,004	225,004	237,211
Office running costs	-	158,312	158,312	160,290
Publicity & advertising	-	29,944	29,944	5,046
Staff training & Conferences	-	53	53	1,748
Legal Fees	-	-	-	10
Redundancy & termination costs	-	16,853	16,853	304,793
Consultancy	-	1,700	1,700	15,993
Victims' Fund costs	-	285,199	285,199	20,949
Other costs	-	4,323	4,323	5,398
	53,189	2,980,492	3,033,681	3,171,053
<i>Relating to Specific Funded Projects</i>				
IT costs	-	25,000	25,000	-
Office running costs	-	15,412	15,412	-
Consultancy	-	17,311	12,241	-
Other costs	-	38,957	38,957	-
Client expenses	-	-	-	1,222
	-	96,680	96,680	1,222
Total direct charitable activities	53,189	3,077,172	3,130,361	3,172,275

2020 total comprises £47,123 of unrestricted expenditure and £3,125,152 of restricted expenditure.

	2021 Unrestricted	2021 Restricted	2021 Total	2020 Total
	£	£	£	£
<i>Indirect charitable activities</i>				
Salaries & staff costs	733,066	-	733,066	753,358
Office accommodation costs	139,906	-	139,906	150,652
Office running costs	362,003	-	361,843	378,050
IT costs	151,920	-	151,920	108,012
Publicity & advertising	31,678	-	31,678	20,821
Staff training & Conferences	57,658	-	57,658	23,530
Legal Fees	23,399	-	23,399	17,726
Consultancy	110,482	-	110,482	116,114
Redundancy & termination payments	-	-	-	9,500
Governance costs	25,389	-	25,389	31,378

**VICTIM SUPPORT SCOTLAND
NOTES TO THE FINANCIAL STATEMENTS
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Interest expense on LPF debt repayment	96,517	-	96,517	15,604
Total indirect charitable activities	1,732,018	-	1,732,018	1,624,745

2020 total comprises £1,624,745 of unrestricted expenditure.

5. GOVERNANCE COSTS

	2021	2020
	£	£
Executive Board Expenses	-	2,212
Audit fees	9,744	9,456
AGM	-	-
Conferences & training	1,618	2,600
Staff salaries	13,091	10,903
Trustee Recruitment	-	5,430
Other Costs	936	777
Total	25,389	31,378

2020 total comprises £31,378 of unrestricted expenditure.

6. NET INCOME / (EXPENDITURE) FOR THE YEAR

This is stated after charging	2021	2020
	£	£
Depreciation	1,766	2,201
Audit fees	9,744	9,456
Lease payments	224,942	259,467

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

	Management Support & Office Staff £	Service Based Staff £	2021 £	2020 £
Wages & salaries	626,454	1,918,079	2,544,533	2,865,781
Employers NI	61,420	159,919	221,339	205,674
Pension costs	77,111	130,714	207,825	180,347
Total	764,985	2,208,712	2,973,697	3,251,802
Staff Recruitment & Expenses	25,483	29,081	54,564	139,279
Total	790,468	2,237,793	3,028,261	3,391,081

Average number of employees during 2021 was 102 (FTE 90) (2020: 109 FTE 90) of whom 18 (FTE:16) were support staff (2020: 18 FTE 16).

Number of employees earning over £60,000:	Management Support	
<u>Band</u>	<u>2021</u>	<u>2020</u>
£60,000 - £70,000	1	1

As shown above employees received emoluments in excess of £60,000 during the year (2020: 1). The pension cost for the 1 employee earning over £60,000 in the defined contribution scheme was £7,036 (2020: £3,906).

Additional payments of £6,402 were made to LPF with respect to 2 ex-staff (2020: £6,046 - for 2

**VICTIM SUPPORT SCOTLAND
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2021**

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. An instalment of £33,800, plus an additional payment of £125,000, was made towards this pension debt during 2020/21 (2020: £33,800).

For other employees VSS contributes to a defined contribution scheme. The pension cost charge for the year for the defined contribution scheme amounted to £201,423 (2020: £174,301).

No remuneration has been paid to the trustees, and no travel and subsistence expenses have been reimbursed to Trustees during 2020/21 (2020: 9 Trustees £2,371). Trustee indemnity insurance of £935 (2020: £777) 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 £204,830- 3 staff (2020: £196,312 – for 3).

In 2020/21 no redundancy payments were made. (2020: £304,793 - 44 staff members received a redundancy payment). In 2020/21 two employment settlements of £16,853 were made (2020: one staff member received an employee settlement of £9,500). No provision was made for future redundancy costs (2020: £26,876).

8. INTEREST RECEIVABLE AND SIMILAR INCOME

	2021	2020
	£	£
Bank interest receivable	1,631	5,614
Dividends	1	14
Total	1,632	5,628

9. TANGIBLE FIXED ASSETS

	Leasehold Improvements	Computer & Office Equipment	Fixtures & fittings	Total
	£	£	£	£
COST				
At 1 April 2020	128,637	295,906	49,674	474,217
At 31 March 2021	128,637	295,906	49,674	474,217
DEPRECIATION				
At 1 April 2020	126,871	295,906	49,514	472,291
Charge for the year	1,766	-	160	1,926
At 31 March 2021	128,637	295,906	49,674	474,217
NET BOOK VALUE				
At 31 March 2021	-	-	-	-
At 31 March 2020	1,766	-	160	1,926

**VICTIM SUPPORT SCOTLAND
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2021**

10. INVESTMENTS

Listed Investment

	2021	2020
	£	£
At 1 April	266	497
Unrealised gain/(loss)	82	(231)
Market value at 31 March	348	266

Subsidiary undertaking

Investment in VS Enterprise	Issued and unpaid of £1	1
------------------------------------	-------------------------	----------

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 2021 there was no activity and no surplus (2020: no activity) and had capital and reserves of £1 at 31 March 2021 (2020: £1)

11. DEBTORS

	2021	2020
	£	£
Grants receivable	17,961	430,714
Prepayments	92,867	79,721
Other debtors	5,800	22,728
Total	116,628	533,163

12. CREDITORS: Amounts falling due within one year

	2021	2020
	£	£
Trade creditors	278,052	240,158
Taxation & social security	82,033	65,760
Accruals	56,302	51,494
Lothian Pension Fund exit debt repayment	33,800	33,800
Provisions-dilapidations/redundancy/LA income	81,500	83,376
Deferred income	13,074	-
Pension contributions	27,006	21,398
Other creditors	38,753	12,974
Total	610,520	508,960

Deferred Income

	2021	2020
	£	£
Opening balance	-	-
Movement in year	13,074	-
Closing balance	13,074	-

Deferred income relates to income received from two local authorities which is yet to be spent.

**VICTIM SUPPORT SCOTLAND
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2021**

13. CREDITORS: Amounts falling due after one year

	2021	2020
	£	£
Lothian Pension Fund exit debt repayment	331,532	393,815

Annual repayments of £33,800 are due for 20 years – first repayment in 2017/2018. An additional voluntary repayment of £125k was made during the year.

14. COMMITMENTS UNDER OPERATING LEASES

At 31 March 2021 the charity had total future minimum lease payments under non-cancellable operating leases as set out below.

	Land and buildings	Other	Total 2021	Total 2020
			£	£
Total operating leases payments:				
Within 1 year	177,666	5,160	182,826	182,414
Within 2 to 5 years	135,218	-	135,218	141,180
Total	312,884	5,160	318,044	323,594

At 31 March 2021 the charity had total future minimum lease payments receivable under non-cancellable operating leases as set out below.

	Land and buildings	Other	Total 2021	Total 2020
			£	£
Total operating leases payments:				
Within 1 year	8,965	-	8,965	8,965
Total	8,965	-	8,965	8,965

15. FINANCIAL INSTRUMENTS

Carrying amounts of financial assets

	2021	2020
	£	£
Financial instruments measured at fair value through the statement of financial activities	348	265

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

Carrying amounts of financial liabilities

	2021	2020
	£	£
Financial liabilities measured at fair value through the statement of financial activities	161,000	148,000

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 2021**

16. MOVEMENT IN FUNDS

	Balance at 31 Mar 20	Incoming	Outgoings	Transfers	Actuarial gains/(losses) on pension	Gains/losses in investments	Balance at 31 Mar 2021
	£	£	£	£	£	£	£
Restricted Funds							
Victim & Witness Services	279,136	144,059	(2,980,492)	2,836,433	-	-	279,136
Foreign and Commonwealth Office	6,414	-	(3,730)	-	-	-	2,684
Health & wellbeing funding	-	62,880	(62,880)	-	-	-	-
Scottish Government -restricted	-	30,070	(30,070)	-	-	-	-
Victims Fund – Savelives	-	2,500	-	-	-	-	2,500
Others	66,208	-	-	-	-	-	66,208
	351,758	239,509	(3,077,172)	2,836,433	-	-	350,528
Unrestricted Funds							
General fund	546,923	4,758,819	(1,688,906)	(3,051,236)	-	82	565,682
Designated Fund – Victims’ Fund	-	-	-	56,003	-	-	56,003
LPF Unfunded Pension Reserve	(148,000)	-	-	-	(13,000)	-	(161,000)
LPF Exit Liability Reserve	(427,615)	-	(96,517)	158,800	-	-	(365,332)
	(28,692)	4,758,819	(1,785,423)	(2,836,433)	(13,000)	82	95,353
Total Funds	323,066	4,998,328	(4,862,595)	-	(13,000)	82	445,881

**VICTIM SUPPORT SCOTLAND
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2021**

	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	-	-	351,785
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 2021**

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
- **Health & wellbeing Fund** – this fund is to be allocated to meet VSS' additional needs during the Covid pandemic
- **Victims Fund – Savelives** – these are funds specifically meeting the immediate needs of individuals affected by economic and domestic abuse
- **Others** - this represents several smaller, less active projects, details of which can be obtained from the Registered Office

The following transfers were made:

- Transfer from unrestricted to designated in respect of VSS' Victims' Fund to cover future payments on applications received by 31 March 2021 but which had not been paid out by that date
- General Fund transfer from unrestricted to restricted during the year to cover the deficit of funding on victims & witness services

17. RELATED PARTY TRANSACTIONS

During the year Victim Support Scotland received no rental income from Taylormade Marketing (2020: £45 – 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 2021	Total 2020
	£	£	£	£
Restricted Funds	348	350,019	350,367	351,758
Unrestricted Funds – general	-	565,843	565,843	546,923
Designated – Victims' Fund	-	56,003	56,003	-
LPF Unfunded Pension Fund	-	(161,000)	(161,000)	(148,000)
LPF Exit Liability Pension Fund	-	(365,332)	(365,332)	(427,615)
Total	348	445,533	445,881	323,066

**VICTIM SUPPORT SCOTLAND
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2021**

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

	2021	2020
	£	£
Net income	135,815	111,560
(Decrease) in pension liabilities	(62,283)	(9,196)
Depreciation charge	1,926	2,201
(Gain)/Loss on investments	(82)	231
Interest income in investing activities	(1,632)	(5,628)
Decrease/(Increase) in debtors	416,535	(418,864)
Increase/(Decrease) in creditors	101,560	(316,704)
Net cash used in operating activities	591,839	(645,400)

20. 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

	2021	2020
	%	%
Pension increase rate	2.85	1.9
Discount rates	2.0	2.5

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.

	2021	2020
	£000	£000
CAY liability at 1 st April	(148)	(139)
Actuarial gain/(loss) on pension scheme	(13)	(9)
CAY Liability at 31st March	(161)	(148)

The charity estimates that it will contribute approximately £6,188 with respect to CAYs for the two remaining former employees in the next financial year.

21. 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.