



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

## **2021/22 ANNUAL REPORT & ACCOUNTS**

Scottish Charity Number SC002138

# VICTIM SUPPORT SCOTLAND

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# VICTIM SUPPORT SCOTLAND

## CEO Foreword

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As we all start to return to some normality, following the restrictions of the pandemic, it's important to remember that court backlogs and delays for victims remain. We will continue to push for this to be resolved as a priority, and support victims who are impacted by these delays. For those affected by crime, waiting for a case to come to court is an anxious and upsetting time. The quicker we can move things along, the better for everyone.

Over the past year, Victim Support Scotland (VSS) has continued to provide practical, emotional and financial support to people in the aftermath of crime, whilst also advocating for rights and legislation that puts victims, witnesses and families affected by crime at their centre. Our compassionate and dedicated volunteers are key to the support we give, and I take this opportunity to thank them for all they do.

Highlights from this year include:

- We made a successful bid for just over £18M, over a three-year period, from the Scottish Government. These funds will allow the organisation to continue to deliver its services to people across Scotland, following increased demands the charity has seen during the COVID-19 pandemic for support in the aftermath of crime. We will also see an expansion of our service to include supporting families who have been bereaved by a murder abroad.
- Keeping victims at the centre of the criminal justice system is what drives VSS and we delivered 'Mind my Experience - the VSS Language Guide' to get language right for people that have come through traumatic experiences. We aim to positively influence a wide range of professionals, the public, and the media with the guide, in the hope that more sensitive language will be used to communicate with, and about, people impacted by crime.
- In July 2021, we introduced virtual court tours on our website to help victims and witnesses familiarise themselves with the layout of the court before they attend. In the 8 months to March this year, our tours were used over 2,700 times.

I'm pleased that VSS continues to be included in important conversations around justice in Scotland. It shows a willingness to listen to the voices of those who have been harmed by crime and we will collaborate with our partners on this whenever we can.

Kate Wallace  
Chief Executive officer

# VICTIM SUPPORT SCOTLAND

## From our President, HRH, The Princess Royal

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The last year has seen normality slowly return following the impact of the COVID pandemic. Throughout it all, Victim Support Scotland (VSS) has adapted its services to continue to support people following a crime, overcoming the challenges the pandemic presented.

I am always inspired by the hard work and dedication of VSS volunteers and staff who work so hard to support victims, witnesses and families in Scotland.

The organisation continues to make a lasting impact for people affected by crime. It has been encouraging to hear about the ways in which volunteers and colleagues make a difference to the lives of victims, witnesses, and families, supporting people through an incredibly traumatic time. I was particularly interested in the work done on improving the accessibility of the VSS website so everyone, regardless of their background, can access vital information on the support available to them following a crime. The charity has also supported many who are facing hardship due to crime through the Victims' Fund, which has paid out over £293,000 in the past year.

A special mention and thanks must go to the volunteers who have consistently supported the organisation over the last two years. As a grassroots charity founded over 35 years ago, volunteers remain the heart of the organisation. I thank them for their service – it does not go unnoticed.

The Support for Families Bereaved by Crime service has continued to provide support to families suffering the unimaginable loss of losing a loved one to murder or culpable homicide. Despite the pandemic, the SFBC staff and volunteers have provided answers to questions family members have in the first days and weeks following on from the crime, while also helping with access to specialist trauma and counselling services. The work they do is humbling, and very much appreciated.

Over the last year, VSS has focused on becoming a fully trauma-informed organisation, with all staff and many volunteers completing training in this area. It is vital that as a society, we better understand the trauma crime can cause, and the importance in respecting the experiences of those affected. VSS continues to campaign for a more trauma-informed criminal justice system.

As President, I am proud of the number of achievements that have been made by VSS over the last year. I look forward to visiting the charity in the near future.

# VICTIM SUPPORT SCOTLAND

## TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2022

### Who We Are

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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

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We have now completed the first year of our five-year 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 continues to recover from the pandemic, we have a tremendous opportunity to think innovatively about how justice and support services are delivered.

**Our strategy** focusses on 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; and
- **SUSTAIN** our impact by focusing all we do, in every area of the organisation, on making a lasting difference for people affected by crime.

The strategy follows the solid foundations that have been built in previous years and our strategic plan, [Empowering people affected by crime](#), will last for the duration of the next Scottish Parliament until 2026.

### Our Principles:

**Engaging and compassionate:** people affected by crime are at the heart of what we do and what we say, as 'experts-by experience' they inform our approach to service design and how we communicate about our services and what we do.

1. **Inclusive and accessible:** reaching all those who need us, being there every step of the way.
2. **Person-centred:** role modelling in our own organisation what we expect from the wider criminal justice system (victim-centred, trauma-informed and rights-focused).

# VICTIM SUPPORT SCOTLAND

## TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2022

### Looking Ahead (continued)

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3. **Adaptive, flexible and responsive:** using evidence and learning to continuously improve and adapt our organisation and the support we provide.
4. **Collaborative:** working with others to improve people's experience of the criminal justice system.
5. **Knowledgeable and skilled:** our highly trained and dedicated volunteers deliver emotional and practical support, working with our employees to ensure high-quality and consistent support to people affected by crime.

As Scotland continues to navigate the COVID-19 pandemic, the organisation has a huge opportunity to shape how we provide services to people affected by crime, while also encouraging the changes needed to the criminal justice system.

**VSS' work continues to contribute directly to the Scottish Government's The Vision for Justice in Scotland, a plan for a just, safe and resilient Scotland.**

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.

### Achievements and Performance

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#### 1. [BUILD productive partnerships](#)

##### [Police Scotland:](#)

Over the last year, we have continued to strengthen our relationship with Police Scotland at both a national and local level. Our contacts at Police Scotland are critical to our work and provide a route to reaching all victims in the aftermath of crime.

Throughout 2021/22, VSS continued to be involved in a joint collaboration with Police Scotland's Strategy, Innovation and Insight Team. At a national level, we have co-designed an infographic that is shared with Police Scotland local colleagues on a monthly basis which shows the work that has been done with people referred to us by Police Scotland.

Another area of this project explored ways to improve the aftercare and referral process for individuals affected by crime in Scotland. This involved focus groups, interviews and a survey of members of the public, including those directly affected by crime.

The valuable insights from this research have shaped the redesign of the Victim Care Card provided by the Police.

##### [Bairns Hoose Project](#)

We are a key partner in the Bairns Hoose project to deliver a child-friendly, safe and welcoming place for children to go to once a crime has been reported.

The project is being led by Children 1<sup>st</sup> in partnership with VSS and the University of Edinburgh. It has been funded by the People's Postcode Lottery Dream Fund.

Scotland's Bairns Hoose is based on an internationally renowned model first developed in Iceland, called Barnahus. The Barnahus model brings together justice, health, social work and recovery support, to best meet the needs of child victims and witnesses.

# VICTIM SUPPORT SCOTLAND

## TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2022

### Achievements and Performance (continued)

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At the Bairns Hoose, each young person will:

- Give evidence.
- Receive medical care.
- Take part in decisions about their protection.
- Get support to recover from the trauma they have experienced.
- Have a space where their wider family can also get support to understand what has happened to their child and how best to help them through it all.

The Bairns Hoose is being designed to feel like a family home - it will be warm, welcoming and familiar. It will provide a single location alternative to courts, social work offices and police stations, allowing each young person to feel safe and supported, and able to recover and thrive.

In March 2021 Children 1<sup>st</sup> announced plans to open the Bairns' Hoose at Caplerig House East Renfrewshire, with the intention that the facilities will be open by the end of this year.

Throughout 2022 we will continue to work closely with Children 1<sup>st</sup> and the University of Edinburgh to deliver on this ground-breaking project.

#### Victims' Taskforce:

We have been an active member of the Victims Taskforce since its formation. Chaired by the Scottish Justice Secretary and Lord Advocate, the primary function of the multi-agency Taskforce is to 'co-ordinate and drive action to improve the experiences of victims and witnesses within the criminal justice system, whilst ensuring a fair justice system for those accused of crime.' A key role of VSS is to ensure that the experiences and voices of people affected by crime remain at the forefront of the Victims Taskforce. We also chair the Victim Centred Approach workgroup, which collectively has initiated improvement work such as reviewing communications used across justice agencies.

#### Victims Organisations Collaboration Forum Scotland:

The Victims Organisations Collaboration Forum Scotland (VOCFS) is critical to 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 and growth of this group to address challenges for victims of crime across different areas of the criminal justice system and to work collaboratively where members have a common interest to respond jointly. The group meet on a bi-monthly basis, with guest speakers from a range of justice organisations also keen to consult with the group on a range of policy matters which affect victims of crime.

#### **The Forum's achievements this year include:**

- feeding into consultations on Bail and Release and on Community Justice Strategy;
- providing feedback to the Scottish Prison Service Strategic Plan 2023-2028; and
- contributing to amendments to the Police Scotland Victim Care Card.

# VICTIM SUPPORT SCOTLAND

## TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2022

### Achievements and Performance (continued)

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#### 2. [EMPOWER people affected by crime](#)

##### Our local support

VSS has supported over 23,000 new and existing service users throughout Scotland in 2021/22, providing active engagement through our court and community services. We provided specialist support to families affected by murder, and people affected by domestic abuse, rape and sexual assault, violent crime, hate crime and antisocial behaviour.

With this support, our local services 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 service users to provide support services on over 65,000 occasions.

We also operate a free national helpline service which is available to support anyone affected by crime. This is open Monday to Friday between 8am-8pm and webchat is available throughout the week, as well as on Saturdays from 9am-1pm. During the year our National Support Centre received 12,700 callers through the helpline.

We also made over 10,200 proactive calls to service users, and potential service users.

- Community Support Sessions: 45,214
- Community Service Users Supported: 11,233
- Court Support Sessions: 20,301
- Court Service Users Supported: 11,872
- In-Court Support: 5,465
- CFVs: 785
- Inbound Support Calls: 12,692 (Answered/Unanswered)
- Outbound Support Calls: 10,256 (Answered/Unanswered)
- people support through webchat: 2,366

##### [Community services \(local support\):](#)

Our community-based victim service teams helped 11,233 people affected by crime to access information, navigate the criminal justice system, and provide trauma informed support across Scotland. We supported people in a way and time that suits them, through various means including face to face, telephone, online video call, WhatsApp and webchat.

Since returning to the office since Covid 19 restrictions were eased, some areas across the country have been operating a late-night service once or twice per week. Office appointments are available until 8pm. This provides access to services for anyone outwith working hours.

##### [Impact:](#)

We have worked hard to improve our accessibility and we can now respond to service user needs by offering various methods of support, when and where suits their needs. Our services are more responsive, flexible and have the capability to reach people affected by crime, wherever in Scotland they live.



# VICTIM SUPPORT SCOTLAND

## TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2022

### Achievements and Performance (continued)

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#### Court based services:

Throughout the year we saw an increase of trials and witnesses attending courts across Scotland post COVID-19. We supported 11,872 people in court and provided 785 Court Familiarisation Visits. A vital role for our court teams has been to work closely with Victim Information and Advice (VIA), ASSIST and the Scottish Court and Tribunal Service (SCTS) as part of our collaborative approach to supporting vulnerable witnesses attending court.

We also work monitor volunteer resources daily, while communicating effectively with partners to ensure the best outcome for those attending court.

VSS locality teams continue to support victims and witnesses in courts, and we have a network of dedicated, specialist volunteers across Scotland. Volunteers are based in a range of remote locations such as Wick, Thurso, Orkney, and Shetland to ensure vulnerable witnesses receive the support they need, regardless of where they live or which court they need to attend.

Throughout 2021/22 we were also involved in a partnership with Robert Gordon University in Aberdeen and the SCTS to provide a safe space for victims and witnesses to give their evidence outwith a court environment.

#### Impact:

Working with partners has proved critical to ensuring that all vulnerable witnesses attending court who have experienced domestic abuse are fully supported. This is even more important considering the number of courts across Scotland that are currently dealing with a backlog of trial diets due to the COVID-19 pandemic.

The support we provide alongside partners has led to many more people feeling safer, having a better understanding of the criminal justice system and their role as a witness. Many have said they feel more confident in being able to give their best evidence when supported by volunteers.

#### Support for Families Bereaved by Crime:

During its third year, the Support for Families Bereaved by Crime (SFBC) service has helped over 300 family members who have been affected by murder or culpable homicide across Scotland. This assistance has come through a range of emotional and practical support, as well as information and guidance to help them navigate the criminal justice system.

In 2021/22 we experienced a significant increase in access to support, with 183 family members being referred to our service. This increase in demand led to the expansion of our team, and we now have eight Key Support Workers, one Administrator, and a Service Manager, with support and oversight from our Director of Services and Development.

In order to provide support tailored to each person, our Key Support Workers have offered a blended model of service delivery, by supporting families in a range of ways. In this last year SFBC have carried out 266 in-person support sessions, 1,624 telephone support calls, 2,647 support SMS messages, 143 online support sessions, and 295 email support sessions.

In SFBC we continue to work closely with Police Scotland, who referred 114 family members to our specialist service this year. We have had successful inputs at Detective training courses, to ensure they understand the service we offer and how we can work together to better meet the needs of families. We also hosted a breakfast event alongside Police Scotland with Key Support Workers and Police Scotland Family Liaison Officers in attendance, which helped build on an already positive relationship and effective partnership working.

# VICTIM SUPPORT SCOTLAND

## TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2022

### Achievements and Performance (continued)

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A large part of the work we do with families at SFBC is advocating on their behalf. For example, this might involve contacting housing associations to alert them to issues with safety or relocation. Or it can involve contacting criminal justice agencies or other external partnerships and support agencies as part of a multi-agency approach. This has included: external therapeutic services, social work, schools, legal services agencies and others. In this past year Key Support Workers carried out 625 advocacy calls, wrote 54 advocacy letters, 569 advocacy emails, and attended 16 advocacy meetings.

Many of the families we support experience acute trauma and require access to specialist psychological support. We have found that due to a lack of adequate specialist public services and long waiting lists, families often miss out on receiving timely support, or receive no psychological support at all. This year SFBC have funded 18 family members to access private counselling/therapy to allow families access to essential specialist trauma and bereavement support.

Bereavement as a result of crime can have devastating financial consequences for families. Over the last year, the SFBC team have been responsible for ensuring that £30,263 from the Victim's Fund has reached families in need of urgent financial assistance. This has helped families in areas including funeral expenses, food vouchers, security equipment, travel and accommodation costs and relocation assistance.

We have also supported families to access vital financial support from funds including Turn2Us. This has enabled families to meet the costs of home repairs, rent and mortgage arrears, memorials, and even driving lessons to help families carry out important tasks.

We have a great relationship with The Moira Fund which, in addition to supporting families with respite breaks and other holistic wellbeing experiences, gifted us £5,000 to share with 30 families, in the form of vouchers and gifts over the festive period.

#### Unmet need:

We have developed an unmet needs framework to enable the identification of diverse needs going forward. As part of this we have carried out a survey with staff and volunteers to hear from them how we can best help our support workforce to respond to diverse needs in VSS.

The next steps will be to ensure we are equipped to respond to diverse need; through investing in further training for our staff, enhancing our support provision, and promoting best practice. By doing so, we will be giving a voice to all under-represented groups who are most likely to be marginalised and affected by crime. By engaging with those whose needs currently go unmet, we are ensuring that we live by our mission statement of providing support and care to all people affected by crime.

#### Victims Awareness Week:

The theme for Victims Awareness Week (VAW) 2022 was ***Mind My Voice***, focusing on untold stories from people who have come through crime.

*Mind My Voice* was built on the theme of 'hidden victims' and focused on telling the real-life stories of people who have been affected by crime from diverse backgrounds.

Our aim for the week was to communicate directly with people who have been affected by crime but have not yet accessed services.

# VICTIM SUPPORT SCOTLAND

## TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2022

### Achievements and Performance (continued)

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The theme of *Mind My Voice* was designed to reflect, directly, our organisational strategy in the following three main areas:

- **Lived experience/voices of victims** – “people affected by crime are at the heart of what we do and what we say, as ‘experts-by-experience’ they inform our approach to service design and how we communicate about our services and what we do.”
- **Unmet need** – “[VSS is] a culturally confident organisation with increased engagement and reach to support diverse communities and ‘unmet need’ groups.”
- **Trauma-informed** – “[We aim to] develop and embed a person-centred, trauma-recovery-focused, compassionate approach to all our support services.”

#### Volunteer figures:

We currently have 517 active volunteers, 255 accredited volunteers and 262 of that are going through the induction and shadowing process.

In 2021/22 we had 993 notes of interest from volunteers, with 438 (45%) of these completing their induction, with a further 350 (80%) completing training.

#### Investing in our volunteers:

During 2021/2022 Victim Support Scotland (VSS) refreshed our volunteer strategy by adopting a national approach to volunteer recruitment, selection, and induction. Our campaign sought to inform and attract a diverse range of individuals from our communities by aligning the need for support to current affairs and organisational aims, ensuring capacity and competency to reach those affected by crime.

As Scotland emerged from the COVID 19 Pandemic, our campaign “*the world paused, crime hasn’t*” sought to recruit 200 new volunteers to support activities within courts across Scotland as well as the continuing need for more community support. We launched a campaign on social media and enlisted the support of partners and stakeholders to also magnify the message across multiple networks and provided graphics and sample social media posts to assist.

In addition to media advertising, we restructured our approach to induction for the volunteers by moving to a blended method of self-study and on-line interactive facilitated workshops. This introduced and encouraged each volunteer to learn and explore the volunteer role whilst being supported through their learning journey by their assigned mentor. We selected and trained 4 members of staff to be volunteer mentors, providing support and guidance to every volunteer as they progressed through their learning journey. Once volunteers complete their individual learning journey, they then enter the service delivery environment and continue to be supported by our local teams as they put their learning into practice and attain credentials before being confident and skilled in providing direct support to those affected by crime.

The national campaign for volunteer recruitment gained momentum very quickly and within the first three months of launch we had exceeded our initial target of attracting 200 new volunteers. Since the launch of the campaign, we have received 993 notes of interest and 438 (45%) of applicants proceeded to be inducted into the learning programme. With 350 completing learning and started their volunteer role in community and court services across the country.

# VICTIM SUPPORT SCOTLAND

## TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2022

### Achievements and Performance (continued)

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#### 3. SUSTAIN our impact

##### Webchat:

Our webchat service provides an invaluable lifeline to people where phone or face-to-face methods may provide a barrier to obtaining support. Webchat conversations are untraceable, offering people affected by crime a discreet and secure way to access instant support, information, and practical guidance.

Last year, we supported 3,622 victims and witnesses across Scotland through our webchat service.

##### Website:

The VSS website, ([victimsupport.scot](http://victimsupport.scot)) continues to provide accessible information and support to those in need after a crime. The website provides up-to-date information on court delays, legislation changes, and victim and witness rights.

We also regularly post case studies, news stories and blogs so people affected by crime can see the breadth of the support the organisation provides.

Throughout the year, there were 104,000 visitors to the website, with over 322,000 pageviews.

Our website was accessed in a number of different languages other than English, with the most popular being Chinese, French, Polish, Spanish and Arabic.

Throughout the year we have also been working on improving the accessibility of our website to ensure everyone who may be affected by crime can access support, information and contact details.

We have worked closely with Texthelp to ensure our accessibility package is the most up to date. Every month we have over 50 people who access the website via our Reachdeck tool.

##### Customer Relationship Management (CRM):

Our IT team have worked closely throughout the year with service delivery staff on the design of a Referral Automation Program to include Police Scotland's standard referral template. The team have also assisted with a new Service Delivery App, configuring key CRM views for the Service Team's 'Best Practice and Quality Framework' Project.

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.

Through automating our incoming referral processes to sync with Police Scotland's referral template, we have been able to access more consistent and improved data quality for referral reports.

With the launch of the app we have also been able to add extra options for capturing service user feedback and preferences about follow. This has resulted in better understanding of the experiences of our service users, while also being able to collate better data for Scottish Government reports.

# VICTIM SUPPORT SCOTLAND

## TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2022

### Achievements and Performance (continued)

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#### Monitoring:

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.

#### Learning and Development:

VSS has continued to develop the use of online learning throughout this last year, using these technologies to support and upskill our staff. We continue to use the model of inhouse training and collaborating with other organisations, to ensure that our staff and volunteers receive a great learning experience. We have delivered online self-directed learning and workshops to ensure there is a mixed model of delivery.

We have partnered with Epione to deliver trauma-informed training to all staff, which has supported our aim of becoming a trauma-informed organisation. We have also trained inhouse trainers who will be able to deliver this program to our volunteers.

#### Equality and Diversity:

One of our main objectives this year was to highlight our equalities work, most significantly through our work with LGBT Youth Scotland on the Foundation level of their LGBT Charter accreditation.

Part of the requirements of this chartership was to host a campaign on social media focused on equalities and unmet need. We held a campaign titled 'LGBTQ+ at Christmas'. This focused on informing people what support is available, encouraging them to speak about their experiences, and feeling confident in reporting a crime.

For International Women's Day and Sixteen Days of Action we shared a number of statistics and case studies surrounding the topic of violence against women and girls.

We continue to offer support to domestic abuse victims through several of our support channels.

We continue to have an active Equality, Diversity and Inclusion Forum group, with representation from all areas of the organisation, as well as a mix of group members from different minority backgrounds. The group meets every two months to discuss service developments in VSS, to further projects in the areas of equalities, and to highlight new legislation and how the organisation can feed into this. Through these activities the Forum aims to continuously improve our approach in the area of equalities, diversity and inclusion to maximise the quality of experiences of service users, staff and volunteers who encounter our services.

#### Health and Wellbeing:

We continue to recognise the impact the nature of our work can have on our staff members and volunteers. In addition to that we acknowledge the ongoing impact from Covid-19 and how that has affected all individuals in some way.

We have trained a group of staff as Mental Health Champions, to support colleagues on an individual basis. We developed our partnership with Animate consulting to provide 1 to 1 support sessions for staff who felt they would benefit from a supportive coaching approach. Animate have also provided input to teams to allow them to develop supportive working practices that encourage good work life balance and resilience within teams.

# VICTIM SUPPORT SCOTLAND

## TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2022

### Achievements and Performance (continued)

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#### 4. [TRANSFORM victims' and witnesses' experiences of the criminal justice system](#)

##### [Victims' Fund and Surcharge Fund](#)

The Victims' Fund is a central part of the support we offer at VSS and a means to reduce financial hardship and increase wellbeing for people impacted by crime. It is available for specific costs and items in the aftermath of a crime. The Victims' Fund is open to victims, witnesses and their families who have been affected by crime in Scotland, regardless whether they are residents or not.

The Scottish Government's Victim Surcharge Fund, comprised of accumulated levies that have been placed on court fines across Scotland, is now the main source of funding for the VSS Victims' Fund.

The past year has seen over £293,000 worth of goods and services awarded by the Victims Fund. Individuals across Scotland have felt the positive impact of receiving awards for items including home security equipment, emergency household goods and food/utility costs, among others.

The Victims' Fund is a vital part of our service delivery and VSS has presented information sessions about our Victims' Fund for colleagues and our external partners and stakeholders. These sessions provide support and continue to raise awareness with the fund, whilst promoting services available within our communities.

##### [Victims' Centred Approach:](#)

As an organisation, we champion the need for a victim-centred approach to justice systems and support services that is specifically based around the needs and voices of the individuals who use them.

The views of people affected by crime drive everything we do at VSS, and forms the basis of our development and policy work. In the past year we have continued to expand the ways in which we collect and report feedback, and to maximise the learning and impact from listening to this feedback.

We continue to develop our VSS Reference Groups, which are panels of people affected by crime who inform and co-produce our service improvement, new service development, and policy responses.

Additionally, we have expanded the systems by which people who have used our services can give dedicated feedback on their experiences.

Alongside people affected by crime, we also participate in collaborative projects to make the wider justice system more person-centred and trauma-informed. This has included work on redeveloping the information provided to people after a crime to be more compassionate and user-friendly.

##### [Safeguarding:](#)

The numbers of people approaching VSS while experiencing a mental, physical, financial or other form of crisis has remained elevated over the last year. The Covid-19 pandemic and its aftermath continue to place pressure on people affected by crime and on other support structures in Scotland. Our robust and responsive safeguarding approach is vital to ensure the safety and wellbeing of people using VSS services and of our VSS workforce. All staff and volunteers receive continuous training and supervision around safeguarding processes and on their own wellbeing.

# VICTIM SUPPORT SCOTLAND

## TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2022

### Achievements and Performance (continued)

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#### Policy and public affairs:

##### **Victims' voices at the heart of justice**

Ensuring victims and witnesses voices are heard within the criminal justice system is one of the central aims of VSS' policy and engagement work. We believe that victims voices and their rights should be the golden thread running through our criminal justice system. As part of that, we make sure victims voices are central to our consultation responses, our work in collaboration with stakeholders and the evidence we give at the Scottish Parliament. We work hard to make sure victim and witness experiences are heard by decision makers to ensure they are placed at the heart of any changes in the criminal justice system.

As we exit the Covid-19 pandemic, and the courts have reopened, we have championed the greater use of remote video evidence in court cases. Attending court can be a stressful and worrying time and has the potential to re-traumatise victims. We have pushed the case that the criminal justice system should make better use of technology to reduce the potential for re-traumatising victims and witnesses in traditional court buildings. To that end, we have also provided evidence to the Justice Committee regarding the *Coronavirus (Recovery and Reform) (Scotland) Bill* and the use of video technology contained within the Bill.

We have also provided evidence on the impact of the significant backlog in cases caused by the Covid-19 pandemic. With some serious cases taking years to come to court, we have highlighted the potential for victims and witnesses to lose faith in the criminal justice system. This also leads to greater use of VSS services in supporting people for longer.

In keeping the victim at the centre of all we do, we have provided evidence submissions on a variety of topics, including alcohol/drug spiking where we have highlighted the lack of a specific offence leading, in our opinion, to the under-reporting of such incidents. We work closely with other stakeholders to raise awareness and address this potential under-reporting.

Additionally, we have responded to a consultation on bail and release from custody arrangements in Scotland. We argued that the safety of the victim should be at the forefront of consideration surrounding release of a perpetrator/accused person on bail. We provided evidence from our service users on the dangers of getting bail decisions wrong and further offences being committed.

#### **Impact of COVID-19 on VSS**

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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 and the resulting backlog of cases when courts re-opened has meant that 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 continuing to offer a range of methods of communicating with service users by phone and digital methods, ensuring they have a caring person to talk to who can provide constructive support.

At the start of the pandemic VSS moved quickly to expand the digital services we provide and to transfer from face-to-face support to telephone and online support and we continued to offer a range of methods throughout 2021/22. As restrictions were lifted, face to face support began to increase again.

**VICTIM SUPPORT SCOTLAND**  
**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**Impact of COVID-19 on VSS (continued)**

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The COVID-19 pandemic has negatively impacted the financial situation of many victims of crime and as the year progressed cost of living challenges have had a further impact. VSS continued to offer an increased Victims' Fund to meet this greater demand. VSS dispersed £293,000 worth of goods and services to 741 victims and their families in total across 2021/22.

**Governance:**

All trustee meetings (Executive Board and Committees) were delivered via a hybrid model using a combination of face-to-face and Microsoft Teams during 2021/22. This provided resilience during a time of changing restrictions. The trustees can conduct their governance duties remotely as each Trustee has a VSS Office 365 account which is secure. It is anticipated that trustee meetings will continue to be offered on a hybrid model to maximise attendance and participation.

**Finances:**

VSS is in the fortunate position that our main funder, the Scottish Government, confirmed continued funding for 2022/23 at an increased level of £6.057m in March 2022. In addition, this level of funding was also advised as being indicative for future financial years 2023/24 and 2024/25; exact amounts will be confirmed on an annual basis. As a result, the trustees consider it appropriate to prepare the financial statements on a going concern basis.

There was a small positive impact on our unfunded pension liability due to the improved position of financial markets. The impact is reflected in the account, though is not material to the accounts.

**Structure, governance and management**

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On 1 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 the Members of the SCIO.

**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 10 trustees. Details of changes to trustees during the year are listed on pages 15 and 16.

**Trustees' recruitment, induction, training and development**

Throughout the 2021/22, 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 executive 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 financial statements.

All staff roles (including senior roles) are evaluated using a bespoke job evaluation tool and set within job and pay grades. During 2021/22 a benchmarking exercise was carried out by an external organisation, 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 April 2022 in line with the benchmarking.



# VICTIM SUPPORT SCOTLAND

## TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2022

### Structure, governance and management (continued)

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#### 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 2021/22 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 2021/22.

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 individuals deemed appropriate, considers all expressions of interest and maintains a register of suitable candidates for future reference in compliance with the UK GDPR. This committee met twice during the 2021/22 financial year.

During 2021/22 the Board agreed to re-format the committee structure and there are now two committees. The Finance and Audit Committee as outlined above, and a new committee was agreed and met for the first time in March 2022. The People, Quality and Innovation Committee is a committee of the Executive Board of Victim Support Scotland. The People, Quality and Innovation Committee is in place to provide a strategic overview of Victim Support's quality assurance of processes, safeguarding and management of people and service development. The People, Quality and Innovation Committee Chair holds overall responsibility and accountability for the governance of people, quality and innovation within Victim Support Scotland, supported by the Director of Operations.

### Reference and administrative details

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#### 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  
Amanda Coulthard – appointed 03.03.22  
Rob Donnelly – appointed 03.03.22  
Flora Henderson  
Ashok Khindra – resigned 25.11.21  
Paul Main  
Paul McGuigan  
Paul Okroj – appointed 03.03.22  
James Angus Pow – appointed 03.03.22  
Helen Roxburgh  
Josie Saunders

# VICTIM SUPPORT SCOTLAND

## TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2022

### Reference and administrative details (continued)

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#### Trustees (continued)

Laura Watkins (nee Battles) – resigned 03.03.22  
George Welsh – resigned 03.03.22  
James Wilson

#### Key management personnel

Kate Wallace, Chief Executive  
Jenny Paterson, Director of Services and Development  
Sue Freeth, Chief Operating Officer

#### Scottish Charity Number

SC002138

#### Our advisors

Auditors	Geoghegans, 6 St Colme Street, Edinburgh EH3 6AD
Bankers	The Royal Bank of Scotland plc., 2 Blenheim Place, Edinburgh, EH7 5JH
Solicitors	MacRoberts, Capella, 60 York street, Glasgow, G2 8JX
Insurance advisor	Keegan & Pennykidd, 50 Queen Street, Edinburgh, EH2 3NS
Capacity Building	Wren & Greyhound Ltd, 10 Milburn Road, Westfield, EH48 3BT
Organisational Design	Albany HR, Suite 1, Westpoint, 4 Redheughs Rigg, South Gyle, Edinburgh, EH12 9DQ

### Financial review

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#### Income

Our total income for the year was £5.551m (2020/21: £4.998m) an increase of £553k from the previous year. Income from Local Authorities reduced by £19k to £11.6k. VSS received £120k of funding for the Victims' Fund in this year.

#### Expenditure

Our total expenditure for the year was £5.157m (2020/21: £4.863m), with the net income for the year at £394k (2020/21: £136k). Overall, there was a small positive movement of £11k on the pension reserves. This led to a positive net movement in funds for the year of £405k (2020/21: £123k).

#### 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. For the year 2021-22, we secured funding of £5.371m (including £120k from the Victims Surcharge Fund to support the Victims' Fund).

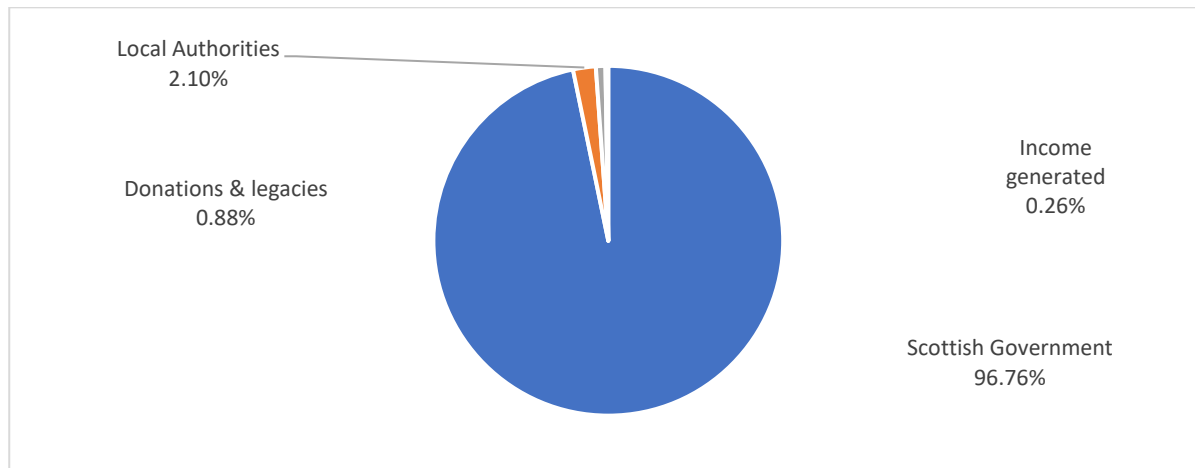
# VICTIM SUPPORT SCOTLAND

## TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2022

### Finance review (continued)

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The following chart illustrates the funding sources in 2021/22:



### 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 four 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 2021/22. 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 almost 97% of our funding is from one source, the Scottish Government; continuing reductions in funding from local authorities and the LPF withdrawal debt that is repayable over 20 years.

### Balance Sheet

The pension liability continued to have a significant, though steadily reducing, 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.

# VICTIM SUPPORT SCOTLAND

## TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2022

### Finance review (continued)

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#### Reserves Position at 31 March 2022

The total balance of unrestricted reserves held as at 31 March 2022 is £218k (2021: £95k). The balance held on restricted reserves as at 31 March 2022 is £633k (2021: £351k). Total funds have increased by £405k to £851k in the financial year. It should be noted that the majority of the increase in the restricted reserves is related to funding from the Scottish Government linked to the planned Glasgow office move and £282k of reserves are for this purpose and will be spent in 2022/23.

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 (£325k) at 31 March 2022 (2021: (£365k)); and unfunded pension debt of (£150k) at 31 March 2021 (2020: (£161k)). The overall pension reserves at 31 March 2021 are (£475k) (2021: (£526k)). The unfunded pension debt was affected positively by market fluctuations at the year-end due to COVID-19. Overall, the unfunded deficit reduced by £11k.

Discounting the impact of the pension liability the position on unrestricted reserves improved from £622k to £693k in the year. In 2021/22 trustees set a budget with a surplus target of £7k while the actual increase in unrestricted reserves in 2021/22 was £123k.

#### Going Concern

The Board considers it appropriate to prepare the financial statements on a going-concern basis. In reaching this view, the Board has considered the charity's key source of income, being the grant from the Scottish Government. The Scottish Government has advised that the charity has been awarded £18,173,085 over the 3-year funding period 2022-2025, i.e. £6,057,695 per annum. In addition, the Board has considered the budget prepared for the 1-year period 2022-2023 together with the level of reserves held. 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 2021/22 we undertook a review of our fundraising strategy to allow us to consider future approaches to generating additional and different sources of funding.

We have also continued to make new, additional, statutory applications, including to the Victim's Surcharge Fund for our Victims' Fund for which we successfully received £165k funding for 2022/23.

During 2021/22, we were successful in receiving 84 new chrome books and mi-fi devices to support victims and their families through an application to Connecting Scotland.

#### 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 have agreed an approach to investment aligning reserves held to the target of prudential reserves identified in the Reserves Policy.

#### Victim Support Enterprise Ltd

During 2013/2014 Victim Support Enterprise Ltd suspended trading, is considered dormant but retains its company status. There has been no activity in 2021/22.

# VICTIM SUPPORT SCOTLAND

## TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2022

### Risk management

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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 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; and
- Annual risk workshops are 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
There is a risk to VSS sustainability if financial planning is not robust and if the over-reliance on one funder is not tackled	<ol style="list-style-type: none"><li>1. 3-year funding agreement with SG in place for 2022/23 in principle to 2024/25.</li><li>2. Fundraising strategy developed and updated in light of findings from interim strategy implementation - fundraising expertise to be recruited at a suitable time.</li><li>3. Going concern status unlikely to be an issue for the Board or External Auditors given the 3-year funding notified by Scottish Government.</li><li>4. FAC &amp; EB scrutinise financial info (including forecast position) at every meeting.</li><li>5. FAC review all identified significant financial risks at each meeting.</li><li>6. Expected increase in unrestricted funds in 12 months to 31.3.23.</li><li>7. Local authority income greater than anticipated.</li><li>8. A business development strategy to be developed (aligned to fundraising and operational capacity) - expertise to be recruited at a suitable time.</li></ol>

# VICTIM SUPPORT SCOTLAND

## TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2022

### Risk management (continued)

Description of risk	Plans and strategies to manage risk
There is a risk that low unrestricted reserves do not enable us to respond to contingencies, new initiatives or growth	<ol style="list-style-type: none"><li data-bbox="627 394 1396 427">1. 3-year in principle funding with SG in place until 2024/25 .</li><li data-bbox="627 461 1396 562">2. Reserves policy in place and regularly updated (annual targets set via budget with anti-embarrassment clause for the LPF in mind).</li><li data-bbox="627 595 1396 813">3. Three new innovative projects in 2022/23 via fundraising (Victims Fund Development/ Advice Scotland Scams/ National Emergency Trust UK critical incident) - unmet need prioritised in funding applications. Further project in development with SG CivTech programme. Focus on building operational capacity prior to restarting new fundraising strategy and plan.</li></ol>
Business support systems (HR, accounting systems) are not fit for purpose or become outdated.	<ol style="list-style-type: none"><li data-bbox="627 857 1396 925">1. Head of Finance and Estates to scope need for new system in 2022/23.</li><li data-bbox="627 958 1396 1059">2. Monthly management accounts provided to management teams, with quarterly financial reporting including forecasting to FAC and EB.</li><li data-bbox="627 1093 1396 1135">3. New HR system implementation commenced early 2022/23.</li></ol>

# VICTIM SUPPORT SCOTLAND

## TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2022

### Statement of Trustees' Responsibilities

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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 (2019) FRS 102;
- 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 on 15 September 2022 by:



Helen Roxburgh  
Trustee

# VICTIM SUPPORT SCOTLAND

## INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

### Opinion

We have audited the financial statements of Victim Support Scotland (the 'charity') for the period ended 31 March 2022 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 2022 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 AUDITOR'S REPORT TO THE TRUSTEES FOR YEAR ENDED 31 MARCH 2022 (continued)

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

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 Statement of Trustees' Responsibilities, 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 identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures to respond to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we consider the following:

- The nature of the industry, control environment and business performance of the charity
- The requests of our enquires with management and Trustees about their own identification and assessment of the risks of irregularities
- The matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we consider the opportunities and incentives that may exist within the charity for fraud. In common with all audits under ISAs (UK), we perform specific procedures to respond to the risk of management override and inappropriate income recognition.

# VICTIM SUPPORT SCOTLAND

## INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES FOR YEAR ENDED 31 MARCH 2022 (continued)

### **Auditor's responsibilities for the audit of the financial statements (continued)**

We also obtain an understanding of the legal and regulatory environment in which the charity operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements and those which may be fundamental to the charity's ability to operate. The key laws and regulations we considered in this context included the Statement of Recommended Practice: Accounting for Charities FRS 102 (2019), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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.



Geoghegans  
Statutory Auditor  
6 St Colme Street  
Edinburgh  
EH3 6AD

15 September 2022

*Geoghegans is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.*

# VICTIM SUPPORT SCOTLAND

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted £	Restricted £	2022 Total £	2021 Total £
<b>Income from:</b>					
Donations and legacies	2	23,531	417	23,948	8,485
Charitable activities	2	4,976,186	536,533	5,512,719	4,947,067
Other trading activities	2	13,614	-	13,614	41,144
Investments	2	821	-	821	1,632
<b>Total income and endowments</b>		<u>5,014,152</u>	<u>536,950</u>	<u>5,551,102</u>	<u>4,998,328</u>
<b>Expenditure on:</b>					
Raising funds	3	-	-	-	216
Charitable activities					
Direct	4	39,077	3,411,520	3,450,597	3,130,361
Indirect	4	1,706,756	-	1,706,756	1,732,018
<b>Total expenditure</b>		<u>1,745,833</u>	<u>3,411,520</u>	<u>5,157,353</u>	<u>4,862,595</u>
Net (losses)/gains on investments	9	(30)	-	(30)	82
<b>Net income/(expenditure)</b>	6	<u>3,268,289</u>	<u>(2,874,570)</u>	<u>393,719</u>	<u>135,815</u>
<b>Transfers between funds</b>		(3,156,834)	3,156,834	-	-
<b>Other recognised gains/(losses)</b>					
Actuarial gains/(losses) on defined benefit pension scheme	20	11,000	-	11,000	(13,000)
<b>Net movement in funds</b>		<u>122,455</u>	<u>282,264</u>	<u>404,719</u>	<u>122,815</u>
<b>Reconciliation of funds:</b>					
Total funds brought forward	16	<u>95,353</u>	<u>350,528</u>	<u>445,881</u>	<u>323,066</u>
<b>Total funds carried forward</b>	16	<u><u>217,808</u></u>	<u><u>632,792</u></u>	<u><u>850,600</u></u>	<u><u>445,881</u></u>

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 27 to 43 form part of these financial statements.

# VICTIM SUPPORT SCOTLAND

## BALANCE SHEET YEAR ENDED 31 MARCH 2022

	Notes	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	8	-	-
Investments	9	318	348
Total fixed assets		318	348
<b>Current assets</b>			
Debtors	10	234,510	116,628
Cash at bank and in hand		1,549,535	1,431,957
Total current assets		1,784,045	1,548,585
<b>Liabilities</b>			
Creditors: Amounts falling due within one year	11	(445,654)	(529,020)
Net current assets		1,338,391	1,019,565
Total assets less current liabilities		1,338,709	1,019,913
Creditors: Amounts falling due after more than one year	12	(291,609)	(331,532)
Provisions for liabilities and charges	13	(46,500)	(81,500)
Net assets excluding pension liability		1,000,600	606,881
Pension liability	20	(150,000)	(161,000)
<b>Net assets including pension liability</b>	16	<b>850,600</b>	<b>445,881</b>
<b>Funds</b>			
Unrestricted – General excluding pension reserve	16,17	644,773	565,682
LPF Exit Liability Pensions reserve	16,17	(325,409)	(365,332)
LPF Unfunded Pensions reserve	16,17	(150,000)	(161,000)
Designated – Victims’ funds	16,17	48,444	56,003
Total unrestricted funds	16,17	217,808	95,353
Restricted	16,17	632,792	350,528
<b>Total Funds</b>		<b>850,600</b>	<b>445,881</b>

These financial statements were approved by the Trustees on 15 September 2022 and signed on their behalf by:



Helen Roxburgh  
Trustee

The notes on pages 27 to 43 form part of these financial statements.

# VICTIM SUPPORT SCOTLAND

## STATEMENT OF CASHFLOWS FOR THE YEAR ENDED 31 MARCH 2022

	Notes	2022 £	2021 £
<b>Cash flows from operating activities</b>	18	<u>116,757</u>	<u>591,839</u>
Net cash provided by operating activities		<u>116,757</u>	<u>591,839</u>
<b>Cash flows from investing activities:</b>			
Interest and dividend income		<u>821</u>	<u>1,632</u>
<b>Net cash provided by investing</b>		<u>821</u>	<u>1,632</u>
<b>Change in cash in the reporting period</b>	19	<u>117,578</u>	<u>593,471</u>
<b>Total cash and cash equivalents at the beginning of the year</b>	19	<u>1,431,957</u>	<u>838,486</u>
<b>Total cash and cash equivalents at the end of the year</b>	19	<u>1,549,535</u>	<u>1,431,957</u>

# VICTIM SUPPORT SCOTLAND

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

### 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 2019) (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.

# VICTIM SUPPORT SCOTLAND

## NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 MARCH 2022 (continued)

### 1 Accounting policies (continued)

#### 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 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 and 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.

# VICTIM SUPPORT SCOTLAND

## NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 MARCH 2022 (continued)

### 1 Accounting policies (continued)

#### 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.

#### Pensions

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 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 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.



# VICTIM SUPPORT SCOTLAND

## NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 MARCH 2022 (continued)

### 1 Accounting policies (continued)

#### 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 2022 (continued)

### 2 Income

	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £	Total 2021 £
<b>Donations &amp; Legacies</b>				
Donations	20,881	417	21,298	3,083
Grants of a general nature	2,650	-	2,650	5,402
<b>Total donations &amp; legacies income</b>	<b>23,531</b>	<b>417</b>	<b>23,948</b>	<b>8,485</b>

2021 total comprises £7,343 of unrestricted income and £1,142 of restricted income.

### **Charitable Activities**

#### *Government & LA grants*

Scottish Government – revenue	4,951,186	-	4,951,186	4,738,770
Scottish Government – health & wellbeing	-	420,000	420,000	62,880
Aberdeen City Council	-	14,522	14,522	-
Aberdeenshire Council	-	1,320	1,320	15,842
Angus Council	-	7,800	7,800	7,300
City of Edinburgh Council	-	15,958	15,958	25,112
East Ayrshire Council	-	10,840	10,840	-
Glasgow City Council	-	-	-	6,960
The Highland Council	-	6,277	6,277	6,277
Inverclyde Council	-	4,000	4,000	3,500
North Lanarkshire Council	-	6,850	6,850	7,612
Orkney Council	-	2,469	2,469	2,474
Scottish Borders Council	-	16,000	16,000	16,000
South Ayrshire Council	-	10,000	10,000	10,000
Scottish Lanarkshire Council	-	4,017	4,017	25,600
West Dunbartonshire Council	-	16,480	16,480	8,240
Trusts	25,000	-	25,000	10,500
<b>Total charitable activities income</b>	<b>4,976,186</b>	<b>536,533</b>	<b>5,512,719</b>	<b>4,947,067</b>

2021 total comprises £4,708,700 of unrestricted income and £238,367 of restricted income.

### **Other trading activities**

Room hire	13,614	-	13,614	41,144
<b>Total other trading activities income</b>	<b>13,614</b>	<b>-</b>	<b>13,614</b>	<b>41,144</b>

2021 total comprises £41,144 of unrestricted income .

### **Investment income**

Bank interest	818	-	818	1,631
Dividends	3	-	3	1
<b>Total investment income</b>	<b>821</b>	<b>-</b>	<b>821</b>	<b>1,632</b>

2021 total comprises £1,632 of unrestricted income.

<b>Total income and endowments</b>	<b>5,014,152</b>	<b>536,950</b>	<b>5,551,102</b>	<b>4,998,328</b>
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# VICTIM SUPPORT SCOTLAND

## NOTES TO THE FINANCIAL STATEMENTS (continued) YEAR ENDED 31 MARCH 2022

### 3 Raising Funds Expenditure

	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £	Total 2021 £
Donations & legacies	-	-	-	216

2021 total comprises £216 of unrestricted expenditure.

### 4 Charitable Activities Expenditure

	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £	Total 2021 £
<i>Direct – Relating to Victim &amp; Witness Service</i>				
Salaries & staff cost	32,323	2,450,786	2,483,109	2,274,113
Volunteer costs	6,754	51,539	58,293	38,180
Office accommodation costs	-	283,263	283,263	225,004
Office running costs	-	207,659	207,659	158,312
Publicity & advertising	-	9,860	9,860	29,944
Conferences & training	-	4,208	4,208	53
Legal fees	-	3,110	3,110	-
Redundancy & termination payments	-	15,886	15,886	16,853
Consultancy	-	29,751	29,751	1,700
Victims' Fund costs	-	331,703	331,703	285,199
Other costs	-	5,569	5,569	4,323
	<u>39,077</u>	<u>3,393,334</u>	<u>3,432,411</u>	<u>3,033,681</u>

	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £	Total 2021 £
<i>Relating to Specific Funded Projects</i>				
Salaries & staff costs	-	-	-	25,000
Office running costs	-	-	-	15,412
Consultancy	-	-	-	17,311
Other costs – equipment & service user	-	450	450	38,957
Legal fees	-	17,736	17,736	-
	<u>-</u>	<u>18,186</u>	<u>18,186</u>	<u>96,680</u>

<b>Total direct charitable expenditure</b>	<u><u>39,077</u></u>	<u><u>3,411,520</u></u>	<u><u>3,450,597</u></u>	<u><u>3,130,361</u></u>
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2021 total comprises £53,189 of unrestricted expenditure and £3,077,172 of unrestricted expenditure.

# VICTIM SUPPORT SCOTLAND

## NOTES TO THE FINANCIAL STATEMENTS (continued) YEAR ENDED 31 MARCH 2022

### 4 Charitable Activities Expenditure (continued)

	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £	Total 2021 £
<i>Indirect charitable activities</i>				
Salaries & staff costs	860,565	-	860,565	733,066
Office accommodation costs	123,191	-	123,191	139,906
Office running costs	50,342	-	50,342	362,003
IT systems/equipment upgrade	343,825	-	343,825	151,920
Publicity & advertising	37,819	-	37,819	31,678
Staff training & conferences	67,997	-	67,997	57,658
Legal fees	17,699	-	17,699	23,399
Consultancy	178,867	-	178,867	110,482
Governance costs (note 5)	22,890	-	22,890	25,389
Other costs	9,684	-	9,684	-
Interest expense on LPF debt	(6,123)	-	(6,123)	96,517
<b>Total indirect charitable expenses</b>	<b>1,706,756</b>	<b>-</b>	<b>1,706,756</b>	<b>1,732,018</b>

2021 total comprises £1,732,018 of unrestricted expenditure.

### 5 Governance costs

	2022 £	2021 £
Executive Board expenses	262	-
Audit fees	8,638	9,744
Conference & training	-	1,618
Staff salaries	13,990	13,091
Other costs	-	936
<b>Total</b>	<b>22,890</b>	<b>25,389</b>

2021 total comprises £25,389 of unrestricted expenditure.

### 6 Net income/(expenditure) for the year

This is stated after charging	2022 £	2021 £
Depreciation	-	1,766
Audit fees	8,638	9,744
Lease payments	283,143	224,942

# VICTIM SUPPORT SCOTLAND

## NOTES TO THE FINANCIAL STATEMENTS (continued)

YEAR ENDED 31 MARCH 2022

### 7 Analysis of staff costs, Director remuneration & expenses and the cost of key management personnel

	<b>Management Support &amp; Office Staff</b>	<b>Service Based Staff</b>	<b>2022</b>	<b>2021</b>
	£	£	£	£
Wages & salaries	695,335	2,096,538	2,791,873	2,544,533
Employers NI	62,196	177,905	240,101	221,339
Pension costs	108,149	144,042	252,191	207,825
<b>Total</b>	<u>865,680</u>	<u>2,418,485</u>	<u>3,284,165</u>	<u>2,973,697</u>
Staff recruitment & expenses	62,171	48,187	110,358	54,564
<b>Total</b>	<u>927,851</u>	<u>2,466,672</u>	<u>3,394,523</u>	<u>3,028,261</u>

Average number of employees during 2022 was 105 (FTE 93) (2021: 102 FTE 90) of whom 19 FTE (18) were support staff (2021: 18 (FTE 16)).

#### Number of employees earning over £60,000:

<b>Band</b>	<b>Management Support</b>	<b>2022</b>	<b>2021</b>
£60,000 - £70,000		-	1
£80,000 - £90,000		1	-

As shown above, employees received emoluments in excess of £60,000 during the year (2021: 1). The pension costs for the 1 employee earning over £60,000 in the defined contribution scheme was £18,120 (2021: £7,036).

Additional payments of £6,380 were made to LPF with respect of ex-staff (2021: £6,402 – for 2 ex-staff).

In 2017/2018 a withdrawal agreement was signed with LPF to exit the scheme and an exit debt was agreed – see note 22 for more details. An instalment of £33,800 was made towards this pension debt during 2021/22 (2021: £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 £245,811 (2021: £201,423).

No remuneration has been paid to the trustees, and no travel and subsistence expenses have been reimbursed to Trustees during 2021/22 (2021: Nil). Trustee indemnity insurance of £Nil (2021: £935) 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 £221,497 - 4 staff (2021: £204,830 – for 3).

# VICTIM SUPPORT SCOTLAND

## NOTES TO THE FINANCIAL STATEMENTS (continued) YEAR ENDED 31 MARCH 2022

### 8 Tangible fixed assets

	Leasehold improvements £	Computer & office equipment £	Fixtures & fittings £	Total £
<b>Cost</b>				
At 1 April 2021 and 31 March 2022	128,637	295,906	49,674	474,217
<b>Depreciation</b>				
At 1 April 2021 and 31 March 2022	128,637	295,906	49,674	474,217
<b>Net Book Value At March 2022</b>	-	-	-	-
At March 2021	-	-	-	-

### 9 Investments

#### Listed investments

	2022 £	2021 £
At 1 April	348	266
Unrealised (loss)/gain	(30)	82
<b>Market value at 31 March</b>	<u>318</u>	<u>348</u>

#### Subsidiary undertaking

<b>Investment in VS Enterprise</b>	Issued and unpaid of £1	<u>1</u>
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Victim Support Scotland owns 100% of the issued share capital of Victim Support Enterprise Ltd, a company registered in Scotland, company number SC407507. The company suspended trading in 2013/14 but remains as a dormant company. For the year ended 31 March 2022 there was no activity and no surplus (2021: no activity) and had capital and reserves of £1 at 31 March 2022 (2021: £1).

### 10 Debtors

	2022 £	2021 £
Grants receivable	125,380	17,961
Prepayments	107,004	92,867
Other debtors	2,126	5,800
<b>Total</b>	<u>234,510</u>	<u>116,628</u>

# VICTIM SUPPORT SCOTLAND

## NOTES TO THE FINANCIAL STATEMENTS (continued) YEAR ENDED 31 MARCH 2022

### 11 Creditors: Amounts falling due within one year

	2022 £	2021 £
Trade creditors	98,796	278,052
Taxation & social security	109,464	82,033
Accruals	46,156	56,302
Lothian Pension Fund exit debt repayment	33,800	33,800
Dilapidations creditors	35,000	-
Deferred income	80,268	13,074
Pension contributions	21,955	27,006
Other creditors	20,215	38,753
<b>Total</b>	<u>445,654</u>	<u>529,020</u>

#### Deferred income

	2022 £	2021 £
Opening balance	13,074	-
Released in the year	(13,074)	-
Deferred in the year	80,268	13,074
<b>Total</b>	<u>80,268</u>	<u>13,074</u>

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

### 12 Creditors: Amounts falling due after one year

	2022 £	2021 £
Lothian Pension Fund exit debt repayment	<u>291,609</u>	<u>331,532</u>

Annual repayments of £33,800 are due for 20 years – first repayment in 2017/2018. An additional voluntary repayment of £125k was made in 2020/21.

### 13 Provisions for liabilities and charges

	2022 £	2021 £
Opening balance	81,500	81,500
Released in the year	(35,000)	-
Provided in the year	-	-
<b>Total</b>	<u>46,500</u>	<u>81,500</u>

# VICTIM SUPPORT SCOTLAND

## NOTES TO THE FINANCIAL STATEMENTS (continued) YEAR ENDED 31 MARCH 2022

### 14 Commitments under operating leases

At 31 March 2022 the charity had total future minimum lease payments under non-cancellable operating leases as set out below:

	Land and buildings £	Other £	Total 2022 £	Total 2021 £
<b>Total operating leases payments:</b>				
Within 1 year	148,396	5,160	153,556	182,826
Within 2 to 5 years	79,126	-	79,126	135,218
<b>Total</b>	<u>227,522</u>	<u>5,160</u>	<u>232,682</u>	<u>318,044</u>

### 15 Financial instruments

Carrying amounts of financial assets

2022 £	2021 £
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Financial instruments measured at fair value through the statement of financial activities

<u>318</u>	<u>348</u>
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Carrying amounts of financial assets

2022 £	2021 £
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Financial liabilities measured at fair value through the statement of financial activities

<u>150,000</u>	<u>161,000</u>
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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 (continued) YEAR ENDED 31 MARCH 2022

#### 16 Movement in funds

At 31 March 2022 the charity had total future minimum lease payments under non-cancellable operating leases as set out below

	Balance at 31 March 2021 £	Income £	Expenditure £	Transfers £	Actuarial gains/(losses) on pension £	Gains/losses in investments £	Balance at 31 March 2022 £
<b>Restricted funds</b>							
Victim & Witness Services	279,136	236,950	(3,393,784)	3,156,834	-	-	279,136
Foreign and Commonwealth Office	2,684	-	-	-	-	-	2,684
Scottish Government – Glasgow	-	300,000	(17,736)	-	-	-	282,264
Victims Fund – Savelives	2,500	-	-	-	-	-	2,500
Others	66,208	-	-	-	-	-	66,208
	<u>350,528</u>	<u>536,950</u>	<u>(3,411,520)</u>	<u>3,156,834</u>	<u>-</u>	<u>-</u>	<u>632,792</u>
<b>Unrestricted funds</b>							
General fund	565,682	5,014,152	(1,751,956)	(3,183,075)	(30)	-	644,773
Designated fund – Victims' Fund	56,003	-	-	(7,559)	-	-	48,444
LPF Unfunded Pension Reserve	(161,000)	-	-	-	-	11,000	(150,000)
LPF Exit Liability Reserve	(365,332)	-	6,123	33,800	-	-	(325,409)
	<u>95,353</u>	<u>5,014,152</u>	<u>(1,745,833)</u>	<u>(3,156,834)</u>	<u>(30)</u>	<u>11,000</u>	<u>217,808</u>
<b>Total funds</b>	<u>445,881</u>	<u>5,551,102</u>	<u>(5,157,353)</u>	<u>-</u>	<u>(30)</u>	<u>11,000</u>	<u>850,600</u>

# VICTIM SUPPORT SCOTLAND

## NOTES TO THE FINANCIAL STATEMENTS (continued) YEAR ENDED 31 MARCH 2022

### 16 Movement in funds (continued)

	Balance at 31 March 2020 £	Income £	Expenditure £	Transfers £	Actuarial gains/(losses) on pension £	Gains/losses in investments £	Balance at 31 March 2021 £
<b>Restricted funds</b>							
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
	<u>351,758</u>	<u>239,509</u>	<u>(3,077,172)</u>	<u>2,836,433</u>	<u>-</u>	<u>-</u>	<u>350,528</u>
<b>Unrestricted funds</b>							
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)
	<u>(28,692)</u>	<u>4,758,819</u>	<u>(1,785,423)</u>	<u>(2,836,433)</u>	<u>(13,000)</u>	<u>82</u>	<u>95,353</u>
<b>Total funds</b>	<u>323,066</u>	<u>4,998,328</u>	<u>(4,862,595)</u>	<u>-</u>	<u>(13,000)</u>	<u>82</u>	<u>445,881</u>

# VICTIM SUPPORT SCOTLAND

## NOTES TO THE FINANCIAL STATEMENTS (continued) YEAR ENDED 31 MARCH 2022

### 16 Movement in funds (continued)

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 2022 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 and witness services

### 17 Analysis of Net Assets (between restricted and unrestricted funds)

	Tangible fixed assets & investments £	Other net assets £	Total 2022 £	Total 2021 £
Restricted funds	318	632,474	632,792	350,528
Unrestricted funds – general	-	644,773	644,773	565,682
Designated – Victims' Fund	-	48,444	48,444	56,003
LPF Unfunded Pension Fund	-	(150,000)	(150,000)	(161,000)
LPF Exit Liability Pension Fund	-	(325,409)	(325,409)	(365,332)
<b>Total</b>	<b>318</b>	<b>850,282</b>	<b>850,600</b>	<b>445,881</b>

# VICTIM SUPPORT SCOTLAND

## NOTES TO THE FINANCIAL STATEMENTS (continued) YEAR ENDED 31 MARCH 2022

### 18 Reconciliation of net income to net cash flow from operating activities

	2022 £	2021 £
Net income	393,719	135,815
(Decrease) in pension liabilities	(39,923)	(62,283)
Depreciation charge	-	1,926
Loss/(gain) on investments	30	(82)
Interest income in investing activities	(821)	(1,632)
(Increase)/decrease in debtors	(117,882)	416,535
(Decrease)/increase in creditors	(83,336)	101,560
(Decrease) in provisions	(35,000)	-
	<u>116,757</u>	<u>591,839</u>
<b>Net cash provided by in operating activities</b>	<u>116,757</u>	<u>591,839</u>

### 19 Analysis of movement in net funds

	At 1 April 2021 £	Cashflow £	At 31 March 2022 £
Cash at bank	<u>1,431,957</u>	<u>117,578</u>	<u>1,549,535</u>

### 20 Pension disclosures

#### Compensatory Additional Years (CAYs)

VSS has unfunded pension liabilities in respect of CAYs awarded to former employees. At 1 April 2018 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

	2022 %	2021 %
Pension increase rate	3.20	2.85
Discount rates	2.70	2.0

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 31 March 2020, it was estimated that Consumer Prices Index will be approximately 0.9% below Retail Price Inflation on average.

# VICTIM SUPPORT SCOTLAND

## NOTES TO THE FINANCIAL STATEMENTS (continued) YEAR ENDED 31 MARCH 2022

### 20 Pension disclosures (continued)

	<b>2022</b>	<b>2021</b>
	<b>£000</b>	<b>£000</b>
CAY liability at 1 April	(161)	(148)
Actuarial gain/(loss) on pension scheme	<u>11</u>	<u>(13)</u>
CAY liability at 31 March	<u>(150)</u>	<u>(161)</u>

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 at £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.

There is a potential further contingent liability with respect to grant funding from the Scottish Government for capital items. The Scottish Government reserves the right to request reimbursement of the proceeds or portion thereof, of any assets disposed of within a 5-year period, subject to a £1,000 de minimus.

### 22 Related Party Transactions

During the year, the charity received £5,371,185 (2021: £4,801,650) of income from the Scottish Government, an organisation in which Trustee, Paul McGuigan, works as a Policy Manager.