




Victim Support Scotland

Bridges of Support

Annual Report and Accounts

April 2023-March 2024

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Welcome



Welcome to **Victim Support Scotland's** Annual Report for 2023-2024. This year has been transformative and impactful as we continue to provide essential support to people affected by crime across Scotland. Our theme, 'Bridges of Support,' reflects our role in connecting victims and witnesses with the crucial services they need to rebuild their lives.

Our dedicated team of volunteers and staff have worked tirelessly to deliver high-quality support services, acting as vital links between victims and the compassion, support and resources available to them. Through their efforts, we have expanded our reach, providing over 42,533 support sessions and engaging with more than 911,536 individuals via our social media platforms.

Innovation remains at the heart of our strategy. This year, we introduced the virtual reality court familiarisation project, receiving international recognition for its forward-thinking approach to supporting victims and witnesses. Financial assistance through our Emergency Assistance Fund has been a lifeline for those in urgent financial need as a result of crime. 1746 people have benefitted from the distribution of goods and services totalling £446,727.

Our partnerships with key organisations, including the Scottish Courts and Tribunal Service, Police Scotland, and the Crown Office and Procurator Fiscal Service, have strengthened our ability to offer comprehensive support. These collaborations are crucial as we strive to create a more inclusive and effective criminal justice system for all victims and witnesses.

We are incredibly proud of the progress we have made and remain committed to driving further improvements. As we look ahead, our focus will continue to be on innovation, expanding our services, and ensuring that every individual affected by crime receives the support they need.

Thank you for your ongoing support and dedication to our mission. Together, we are building bridges of support that transform lives, build resilience and empower victims.

Kate Wallace

Kate Wallace, CEO of Victim Support Scotland



“*Victim Support Scotland continues to provide crucial support and information services to people affected by crime each year. Our dedicated volunteers and staff work tirelessly to ensure that victims and witnesses receive the high-quality support and care they need to move forward with their lives.*”



Highlights

From local initiatives to national impact, our services strive to reach more people affected by crime.

HRH The Princess Royal visit

In October 2023, Victim Support Scotland welcomed its patron, HRH The Princess Royal, to Granite House in Glasgow. This visit highlighted the ongoing support and commitment from Her Royal Highness towards the organisation's mission of supporting victims and witnesses of crime across Scotland.



“ Her voluntary role within the court, marked by unwavering commitment and professionalism, was incredible and a constant source of strength and reassurance for me **”**

- Victim of Crime

Family reference group

Our dedication to co-production and incorporating lived experiences was evident through interview panels and the establishment of a Family Reference Group, ensuring that our services are shaped by those who have firsthand experience of bereavement through crime.

Reclaim the night

In November 2023, the Aberdeen team participated in the Reclaim the Night march to raise awareness about violence against women and girls, advocating for safer streets in Aberdeen and Scotland. This initiative aligns with VSS's commitment to combating gender-based violence and providing support to affected individuals.



Minister visits VSS to understand victim support services

In February 2024, Siobhian Brown, Minister for Victims and Community Safety, visited Edinburgh Sheriff Court with Victim Support Scotland to learn about the services provided to victims and witnesses. The visit was part of Victims Awareness Week and highlighted the importance of supporting victims through the judicial process. The Minister's engagement underscored the government's commitment to enhancing victim support and informed the ongoing legislative efforts to strengthen victims' rights in Scotland.



“ She is quite simply an outstanding advocate for victim services and support. My family and I are deeply grateful for her help during this difficult period, so I simply say 'thank you' from the bottom of my heart. **”**

- Victim of Crime

“ Experiencing the process as a victim and complainer was very difficult and painful. Her compassion and empathy were essential to me. She adjusted her schedule to accommodate court dates, often with little notice, and remained a tower of strength throughout. **”**

- Victim of Crime

[Click here to watch the video](#)



“ For almost a year, I was the witness and complainer in a criminal case. Following the verdict and sentencing, I must recognise the role of the victim supporter assigned to me and formally thank her, though 'thank you' does not seem nearly enough. **”**

- Victim of Crime



2023/24 in Numbers



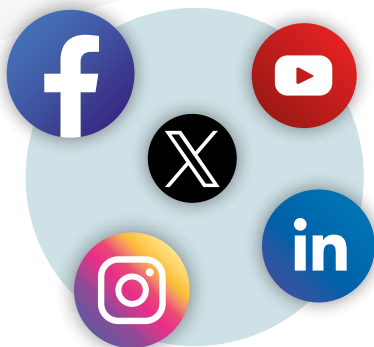
Support Sessions

42,533 support sessions provided to people affected by crime.



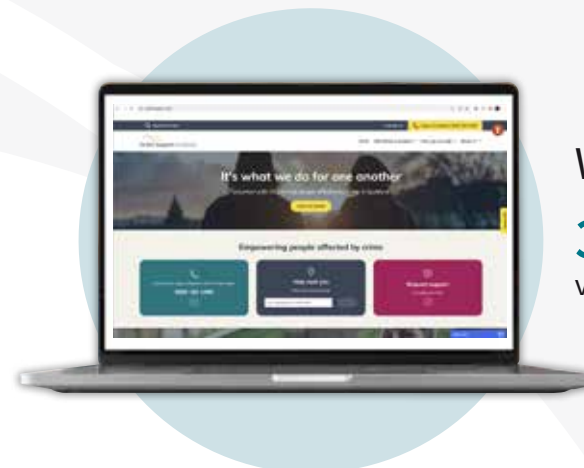
People supported

18,301 individuals supported, for as long as they need.



Reach

364,355 people reached through
911,544 social media impressions.



Website Traffic

301,809 total page views on our website.



Court Familiarisation Visits

934 court familiarisation visits provided.



Emergency Assistance Fund

1746 individuals in crisis supported by distribution of goods worth **£446,727**.



Volunteers

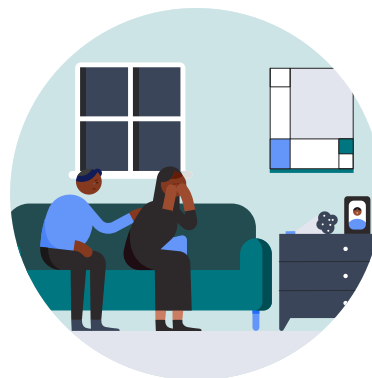
51,113 hours provided by Victim Support Scotland volunteers.

341 active service delivery volunteers.



Helpline Support

17,246 calls to the VSS Helpline and **3,761** webchat support conversations.



Support for Families Bereaved by Crime

308 individuals supported from 125 families.



Objectives and Activities

Victim Support Scotland is a national charity, supported by regional infrastructure, designed to deliver trauma-informed, individualised, and local support for people affected by crime.

- **Highlands and Islands Locality**
- **West of Scotland Locality**
- **Glasgow Locality**
- **Southwest Scotland Locality**
- **Northeast Scotland Locality**
- **Central Scotland and Fife Locality**
- **Edinburgh, Lothian, and Borders Locality**
- **National Support Centre**
- **Supporting Families Bereaved by Crime Service**

We are unique in that we are available to all victims after crime; regardless of the crime type, whether it has been reported to the police or not, and no matter how long since it took place.

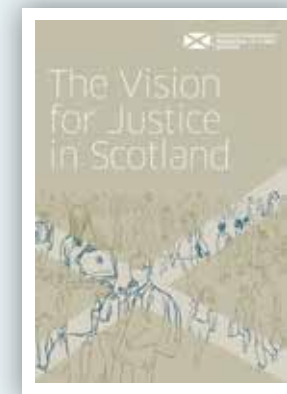
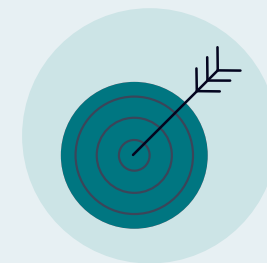
VSS firmly leads the way in providing trauma-informed emotional, practical, and financial support for anyone – victims, witnesses, and their families - affected by crime in Scotland.

VSS works alongside our partners to listen to and learn from 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.

Through the support we offer, victims of crime have improved health and wellbeing, feel safer, feel informed and the economic impact of crime is reduced.

Our people – staff and volunteers alike - pride themselves in offering free, welcoming, and confidential services for all people affected by crime where, when, and how they need it. Our services are available in all local communities and in all courts throughout Scotland.

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

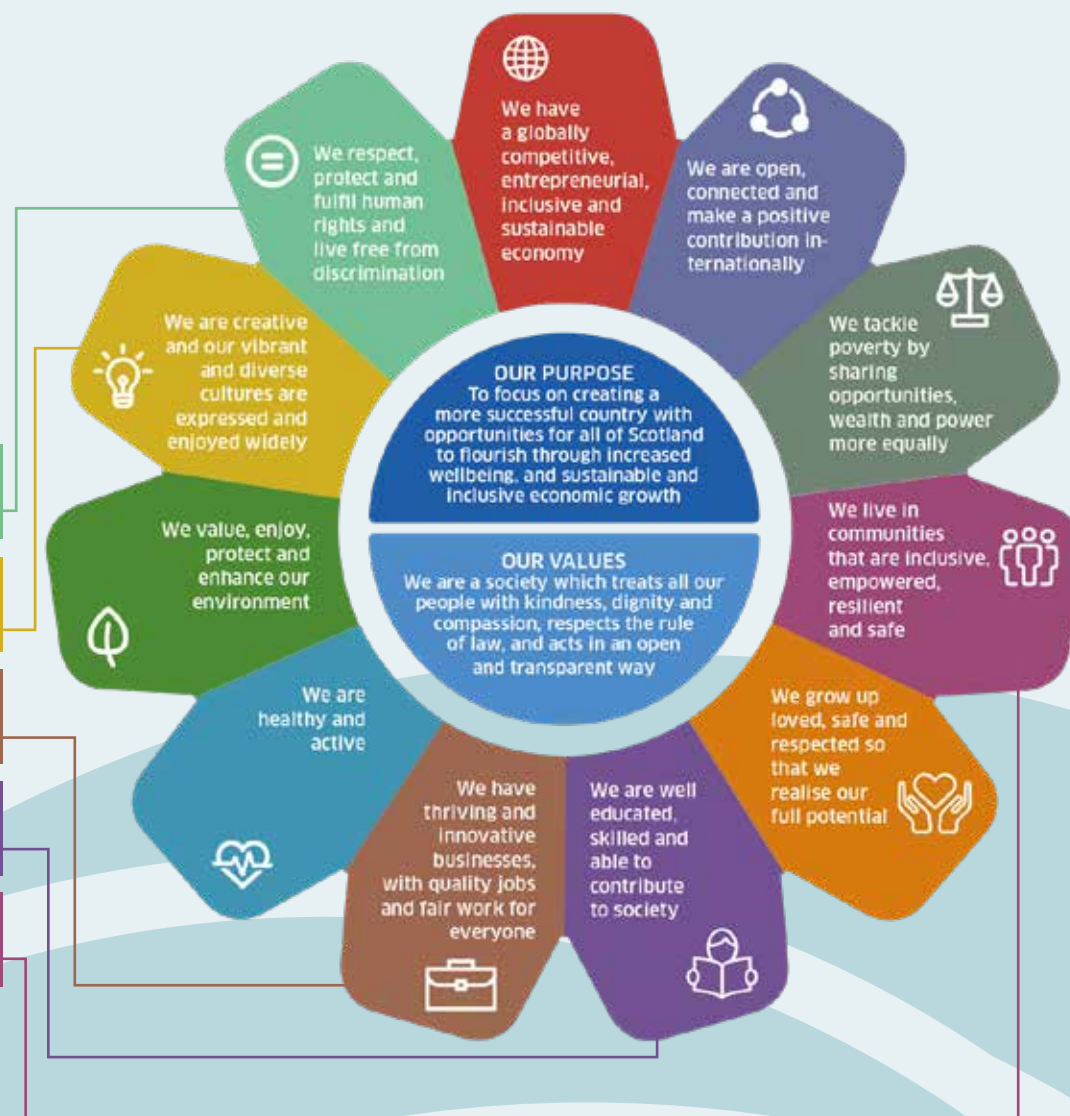




Victim Support Scotland operates within the Scottish Government Performance Framework as the national third sector charity responsible for supporting victims of crime and trauma. Our contribution to the National Outcomes detailed in the Framework below, is exemplified in our 5-year strategic plan and annual operational plans which set the context for our work and provide the objectives and priorities for all our activities and decision-making.

Outcomes in our strategic plan align closely with the following five of the eleven Scottish Government's National Performance Framework outcomes:

1. We respect, protect, and fulfil human rights and live free from discrimination.
2. We are creative and our vibrant and diverse cultures are expressed and enjoyed widely.
3. We have thriving and innovative businesses, with quality jobs and fair work for everyone.
4. We are well educated, skilled and able to contribute to society.
5. We live in communities that are inclusive, empowered, resilient and safe.





In 2021 we launched our new strategic plan until 2026, 'Empowering people affected by crime' with priorities categorised under Build, Empower, Sustain, and Transform. The strategy represents opportunity, promise, and hope as we make vital progress over the next three years. Our 2023/24 Business Plan identified the specific pieces of work we said we would undertake to make progress on our strategic priorities.

In some cases, strategic priorities were partially complete or not progressed. Where this was the case, they were included in the following year's business plan to be progressed as a priority.

Strategic Priorities	Total Actions	Complete	Partially complete	Not Progressed
BUILD productive partnerships aimed at improving the experiences of those affected by crime	10	7	1	2
EMPOWER people affected by crime by providing high quality, outcome-focussed support and care to all those need it	20	12	3	5
SUSTAIN our impact by focussing all we do, in every area of our organisation, on making a lasting difference for people affected by crime	27	21	3	3
TRANSFORM victims' and witnesses' experiences of the criminal justice system	6	4	1	1
Total	63	44	8	11



Service achievements



Our teams provided vital support services right across Scotland, ensuring accessibility and responsiveness to local needs. Each of our seven localities has made significant strides in supporting victims and witnesses of crime, with tailored services that address specific community requirements.

Strengthening partnerships and community support

This year, we forged impactful partnerships to assist individuals living with disabilities and refugees in the South West locality.

Supporting Those with Disabilities: A referral from one of our Support Coordinators helped a socially isolated individual connect with Your Voice Inverclyde, which supports local residents with disabilities. This led to an invitation for our locality manager to speak at their team meeting, resulting in several new referrals. Consequently, we have been able to support more individuals with disabilities within the community.

Assisting Refugee Families: after a partner in South Ayrshire raised concerns about anti-social behaviour, graffiti, hate crimes, and substance abuse affecting refugees. In response, we established a referral pathway with VSS to support these individuals. We immediately met three Ukrainian refugee families, providing them with safety equipment and ongoing emotional support.

Expanding our outreach model

Across all localities, we have embraced a new outreach model, providing flexible, community-based support in various locations rather than a single office. This approach, already successful in Perth, allows us to meet people where they are, using confidential office spaces throughout people's own communities.



James endured significant childhood abuse but found purpose in a military career. However, the trauma he faced during his service exacerbated his mental health issues. Seeking support from his local veterans' team, he also came to VSS for support. James now attends monthly face-to-face appointments at a local outreach space we've identified. These sessions have provided him with a safe environment to discuss his feelings, significantly aiding his mental health recovery.*

Extended service hours

We have extended our service hours to include evenings from 5-8pm to provide support at a time that suits more people affected by crime. We have already seen an increase in the number of individuals supported due to these extended hours.

*Names have been changed

A full-time worker and assault victim, Zoe could only receive support after 6pm. Our Thursday evening sessions provided her with the necessary emotional support she feared she would miss out on due to her work schedule.*

A survivor of childhood sexual abuse and a mother of two young children, Rachel needed support after her children were in bed. Our flexible evening hours catered to her needs, allowing us to provide ongoing emotional support.*



Collaborating for court support

Our court service in Central Scotland & Fife demonstrated the effectiveness of collaboration within the criminal justice system to ensure the best outcomes for people we support.



Jo was referred to our court service in Central Scotland & Fife. Having never dealt with the courts before, Jo was terrified at the prospect of giving evidence. The accused and her mother had once been like family to Jo, making the situation even more distressing. Jo had also faced in-person and online intimidation since the case was brought to court.*

Pre-trial support: We reassured Jo about the process of giving evidence and communicated her concerns to the court. On the day of the trial, we provided secure entry and a separate waiting area away from the public, significantly easing her anxiety.

Court day assistance: We informed the prosecuting Fiscal about Jo's fears. The Fiscal assured Jo that, if there were a guilty verdict, a Non-Harassment Order would be sought. One of our volunteers was present to offer calm and supportive companionship while Jo awaited the trial's progress.

After a few hours, we received news that the accused had pled guilty and a Non-Harassment Order was granted. Jo was overjoyed and relieved, and very thankful for the support provided by VSS and our volunteer. We let her know that our services would continue to be available to her as someone affected by crime, regardless of court activity.





Volunteer contribution

Volunteers continue to make a huge contribution to the ongoing service delivery of the organisation and 341 active volunteers gave 51,113 hours of their time to VSS. We recruited and trained 251 new volunteers during this year.

We successfully renewed our Investing in Volunteers accreditation award in May 2023. Investing in Volunteers is the UK quality standard for good practice in volunteer management. Our assessor identified a wide range of good practice in volunteer engagement and highlighted the following as particular strengths for VSS:

The introduction of the Head of Volunteering post and the development of a dedicated volunteer centre function reflects a positive investment in continuously strengthening volunteering relationships across the organisation.

The organisation's volunteering programme is well-constructed, robust and underpinned by a suite of comprehensive and considered policies, procedures, and guidance documents.

The in-depth nature of the training programme delivered by Victim Support Scotland ensures its volunteers are well-equipped to engage with the wide range of issues presented by its beneficiaries.

“ *When I first saw the scale of the training I was quite taken aback and thought that it was a bit of overkill, but you really see the value when you actually start for real.* **”**

- A volunteer

This year we have also reviewed and updated our volunteer processes, having created a structured 12-week onboarding programme. This will allow volunteers to safely join our service delivery teams earlier and take part in shadowing and supported learning, whilst completing essential training and background checks. The new system is now ready to be launched in early April 2025.



Keen to attract a wider and more diverse range of volunteers, we have reduced our minimum ask for volunteers' time contribution from eight hours per week to four hours. We will monitor this, as for this model to be financially sustainable, most volunteers would still have to donate at least eight hours per week.

In addition, this year volunteers became significantly more embedded within our National Service Centre (NSC), which enjoyed a significant increase in active volunteers. Six volunteers were fully accredited and active on our helplines by the end of the year.





National Support Centre

Over the past year, the National Support Centre has continued to make significant strides, building on our solid foundation of providing vital services. Our team has embraced continual improvement, adapting our methods to better meet the needs of people we support. We've strengthened peer support initiatives with an increased number of volunteers, and enhanced our integration with locality teams, ensuring more seamless communication and coordination. These efforts have resulted in more cohesive and effective ways of working, reflecting our ongoing commitment to progress and success in delivering our services.

Click here to watch the video



Emergency Assistance Fund

We have continued to progress and develop our Emergency Assistance Fund (EAF) to ensure we are effectively using the fund where it can make the maximum difference – directly to people in urgent need, as a result of crime, and who have no access to any other funds. By investing in our systems and processes, we have made the fund more efficient and we have improved turnaround times for decision. This is crucial for the victims accessing this vital funding stream. This year, we supported 1,746 people with goods and services totalling £446,727, helping them navigate crises and begin to move forward with their lives. Additionally, we have strengthened our collaboration with partner agencies, making it easier for them to submit applications on behalf of their clients.





Annie's story

Victim Support Scotland began helping Annie when she applied to the Emergency Assistance Fund (EAF). After separating from her partner, Annie moved with her children, aged 2 and 6, to temporary accommodation due to overcrowding at her family home.*

In the temporary accommodation, Annie faced harassment and threats from her ex-partner, who tried to break in and take the children. To ensure safety, Annie relocated again, kept the new address secret, and moved her eldest to a new school. Despite these precautions, her ex-partner found them, causing a police incident at the school.

After he called, revealing her location, housing authorities advised another move. Annie received a permanent home but kept the address confidential. The harassment persisted, with her ex-partner calling to confirm the new address. Seeking legal advice, Annie was told to gather evidence, and VSS recommended using the Hollie Guard app.

Annie moved to a four-bedroom house with her three children, striving for stability while remaining cautious of her ex-partner's potential to find them again. Victim Support Scotland provided Annie with multifaceted support, including:

- Financial assistance through the EAF for essential needs.
- Safety planning and advice, including the use of the Hollie Guard app.
- Emotional support and regular check-ins to ensure her wellbeing.
- Advocacy and guidance in dealing with housing authorities and legal counsel.

Annie told us, "Thank you so much! It has been the hardest time, but you've taken so many worries away. The ring doorbell will make life easier. I can't thank you enough for everything — my freezer is stocked, we have new clothes. We are starting new beginnings after 32 years of hell. I'm ready to open up and start healing, and so are my children. We laugh together now, something we weren't allowed to do before. Thank you all so much."

*Name has been changed



“ Thank you so, so much. VSS has been absolutely brilliant in supporting me through the ordeals I've endured. You have been the only ones there for me, listening when no one else would. There were times I questioned my own sanity and thought it was all my fault, but your compassion has shown me that it is not. ”

- EAF recipient



Support for Families Bereaved by Crime



In the past year, Victim Support Scotland has continued to make significant strides in aiding people affected by crime, particularly through its Support for Families Bereaved by Crime (SFBC) service. This specialised service provided dedicated assistance to 308 individuals, offering comprehensive support to families grappling with the impact of murder and culpable homicide. We continue to support families for longer periods due to the significant backlog in the court system since the Covid pandemic. It can take two years for a case to get to trial and we provide much-needed consistent support for families throughout the whole criminal justice process. In partnership with the Foreign Commonwealth and Development Office, SFBC also extended its reach to families bereaved by crimes abroad, ensuring that support knows no boundaries.

A notable highlight of the year was the **HUSH Project**, an impactful exhibition developed by SFBC. This multimedia showcase, featuring photography and voice recordings, told the poignant stories of families who lost family members to crime. The HUSH exhibition served as a powerful platform for families to share their experiences, raising awareness about the profound impact of crime on their lives.

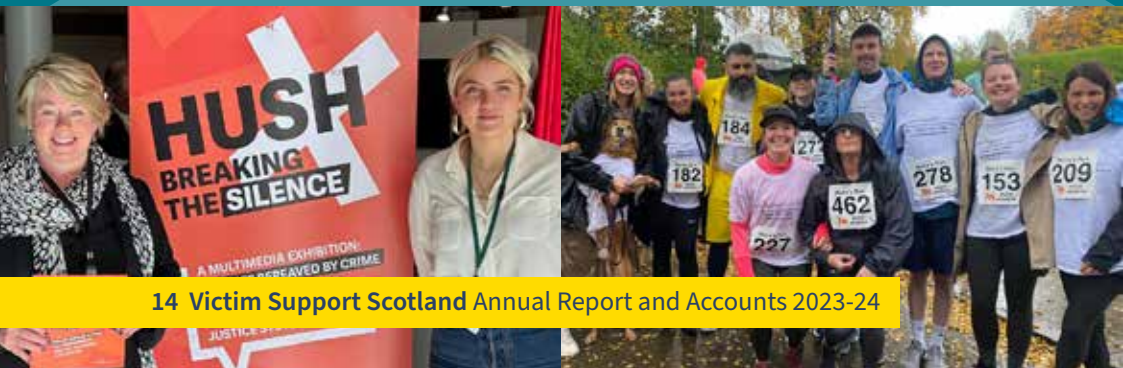
In collaboration with the **Moira Fund**, we were the official sponsor of the annual Moira Run in memory of Moira Jones, attracting over 480 participants and raising more than £5,000. The Moira Fund also generously supported several SFBC families, offering them activities and days out that provided much-needed respite and joy during challenging times.

Our commitment to comprehensive family support was further strengthened through a partnership with Child Bereavement UK, enabling us to jointly host a retreat for families affected by homicide. The retreat offered families the chance to engage in fun outdoor activities, spend time in nature, and connect with others who share similar experiences. Participants appreciated the opportunity to see their children enjoy themselves and “just be kids again”. This collaboration underscores our holistic approach, recognising the impact of crime on all family members, including children, and developing partnerships, resources, and materials to support them.



Throughout the year, SFBC has been actively involved in the justice process and policy advocacy, ensuring that the voices of affected families are heard. Our key workers tirelessly championed the rights of people affected by homicide, advocating for essential meetings and consultations with criminal justice, ministerial and medical professionals. This year, we continued to develop our ability to support the entire family unit, meeting clients where they are and providing a truly national service across Scotland. We've also supported families internationally in North America, Africa, Europe, and the Middle East.

“ Thanks to the support from VSS, I was able to navigate an incredibly challenging time. Their dedication and assistance helped me understand the justice system, handle my financial obligations, and emotionally cope with the loss of my daughter. I will never forget the compassion and guidance they provided. I will never forget you and everything you have done for me. ”
- Family supported by SFBC





Pioneering innovation in support services



Immersive court experience

This year, we launched an innovative virtual reality project to help witnesses familiarise themselves with the court environment. This project has received international acclaim and is set to enhance the experience for witnesses, making them feel more prepared and less anxious about court proceedings. The immersive court experience is being rolled out across all localities and will be available nationwide by the end of the year.

Victim-Centred Office Hubs

We are developing Victim-Centred Office Hubs with Virtual Courtroom Spaces, piloting the first hub in Glasgow. These hubs are intended to provide a comprehensive support system for victims and witnesses, allowing for remote participation in court proceedings. The aim is to create a secure and comfortable environment where individuals can access the necessary support services, including legal, emotional, and practical assistance.

Specialist Remote Evidence Suites

We were awarded £500,000 in funding from the Scottish Government to develop our office in Edinburgh, with specialist remote evidence suites. These facilities are specifically designed to enable victims and witnesses to give evidence in a supportive setting without the pressure of attending a physical courtroom. The remote evidence suites are part of a broader strategy to improve the trial experience for vulnerable witnesses and children, ensuring they can provide their testimony in a manner that is less intimidating and more conducive to their wellbeing.

Together, these initiatives represent a significant advancement in how support is provided to victims and witnesses in Scotland, embodying a victim-centred approach that prioritises the needs and comfort of people affected by crime.





Advocacy and partnerships

Policy and influence

We have actively engaged in advocacy efforts, presenting our insights, recommendations and highlighting lived experience to key legislative bodies and sectoral fora. Our work has influenced key pieces of legislation, ensuring that the voices and needs of victims and witnesses are at the forefront of, and embedded in, policy decisions.

Victim Support Scotland played a crucial role in the Stage 3 debate of the Children (Care and Justice) (Scotland) Bill, advocating for the rights of victims of children aged 16 and 17. VSS's input was vital in shaping the legislative framework to provide improved information and support to victims and their families.

We successfully lobbied for amendments to the Bail and Release from Custody (Scotland) Bill, ensuring better support for victims through an extended Governor's veto.

Victims Taskforce

As a key stakeholder in the Victims Taskforce, we have contributed to significant policy developments and reforms. Our leadership in the Victim Centred Approach workstream has been instrumental in shaping a more responsive and supportive justice system.

Collaborations

Our work with the Scottish Courts and Tribunal Service, Police Scotland, and the Crown Office has been pivotal in enhancing the support system for victims and witnesses. These partnerships have led to improved protocols and more cohesive support networks.





A journey of change: Advocating for victims' rights

Victim Support Scotland has been at the forefront of advocating for stronger protections for children who die as a result of crime, particularly in ensuring their anonymity. Importantly, this came directly from a family lobbying for change who have seen, first-hand, the impact on surviving siblings. This effort is part of a broader campaign to protect the privacy and rights of young victims and their families. Throughout 2023 and 2024 we've been working to enhance the provision of information and support available to victims and witnesses of crimes committed by young people, who are often young people themselves.

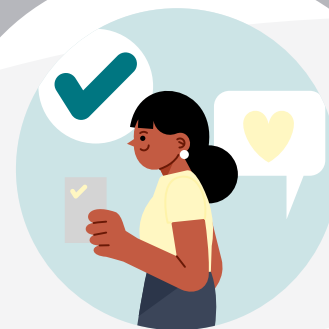
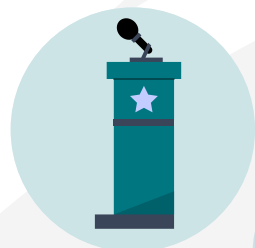
Children (Care and Justice) (Scotland) Bill Stage 2 Debate (February 2024)

- Advocacy for amendments to extend reporting restrictions to deceased victims.
- Proposed mechanisms for retrospective reporting restrictions.
- Developed processes for families to apply for and appeal anonymity.

[Click here to watch the video](#)



Bridge 1: Legislative advocacy



[Click here to watch the video](#)



Victims, Witnesses, and Justice Reform (Scotland) Bill

- Provided extensive feedback at all stages.
- Advocated for trauma-informed practices.
- Supported comprehensive victim support throughout the justice process.

Domestic homicide review task force

- Led the development and implementation of a Domestic Homicide Review model in Scotland.
- Collaborated with multi-agency partners to create, test, evaluate, and monitor the model.
- Ensured a person-centred, trauma-informed approach with an effective monitoring and evaluation framework.





Bridge 2: Public awareness and support

Campaigns and public statements



- Participation in public campaigns.
- Collaboration with charities.
- Leveraging media platforms.

Bereaved families call for change in anonymity law



[Click here to watch the video](#)



Support from external partners

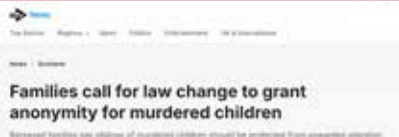


- Broad coalition support.
- Partnerships with Aberlour Children's Charity, Action for Children, Scottish Women's Aid, and others.

Open letter



- Co-signed by 65 bereaved family members.
- Supported by 16 organisations.
- Emphasised additional trauma from media exposure.
- Advocated for the rights of surviving siblings to privacy.



[Click here to read full article](#)



Lived experience input

- Family reference groups.
- Consultation on policy, bills and campaigns.
- Co-creation of open letter.



Bridge 3: Impact

- Aimed to align Scotland's practices with international standards.
- Ensured families affected by tragic circumstances receive privacy and respect.
- Ongoing engagement with legislative bodies.
- Collaboration with other organisations for effective implementation.



We remain committed to transforming the criminal justice system. Through these efforts, and other legislative changes, our work will continue to transform the criminal justice system for victims and witnesses of crime.



Financial performance summary

The finances of VSS during 2023-24 can be summarised as follows:

Income

Donations

Gifts from individuals, legacies and fundraising initiatives £32,866

Other Income and grants

Charges, rebates, asset sales, and grants £61,607

Scottish Government grants

Grants received from the Scottish Government £6,556,695

Local Authority grants

Grants received from local authorities £116,127

Investment income

Investment returns £25,837

Total £6,793,132

Expenditure

National

HQ expenses such as HR, Finance, IT, Comms, and Exec team £1,648,199

Operational

Recruitment, life assurance, fees, fundraising, IT support, telecoms, governance £506,154

Service delivery

Direct cost of services delivered by our locality teams nationwide £2,546,354

National Support Centre

National helpline and live online chat services £150,336

Support for Families Bereaved by Crime

Our SFBC service offers specialised support to families who have been bereaved by crime £474,106

Emergency Assistance Fund

Our emergency assistance fund provides financial help to people in urgent need as a direct result of crime £446,727

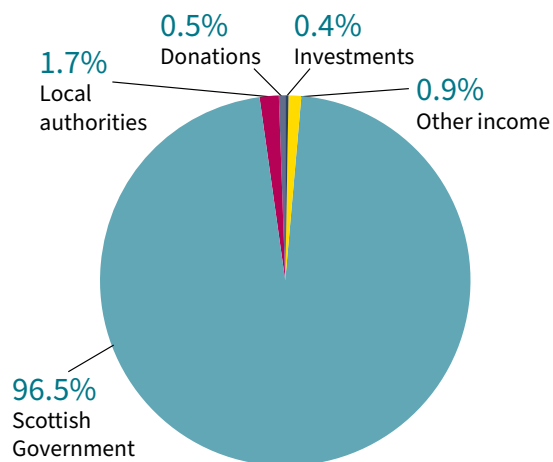
Projects

The cost of delivery essential projects such as IT upgrades, finance systems, HR updates, and website development £674,092

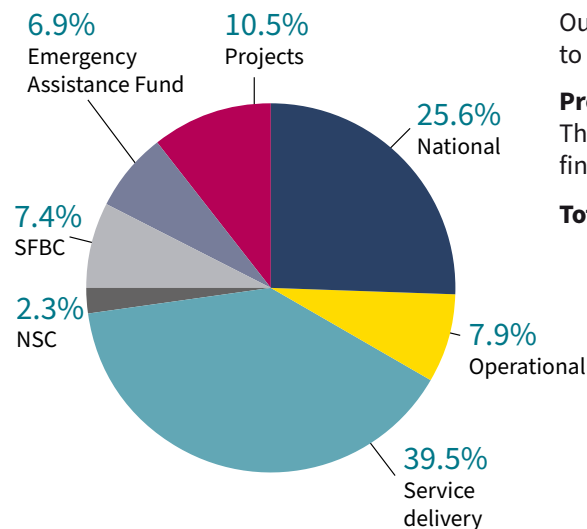
Total £6,445,968

The above generated a surplus of £347,165, further detail of this is included in the accounts.

Income



Expenditure





Enhancing support services: Our people and practices

Service delivery is supported by a range of dedicated professionals all working towards supporting colleagues to deliver the best possible support and information for victims and witnesses. We are committed to ensuring that our colleagues are equipped with the necessary skills and knowledge to deliver high-quality services.

Trauma-informed practice

Trauma-informed practice is an integral aspect of our service delivery. Ensuring that all staff and volunteers receive trauma-informed training, regardless of their role, allows them to understand trauma and its impact on both our clients and our team. By becoming a trauma-informed organisation, we embed this understanding at all levels, including our policies, procedures, and practices.

“*It’s helpful to take the time to reflect on what we do and why we do it. Despite having extensive training on trauma, there’s always something new or a different presentation that offers a fresh perspective. I found the trauma models helpful, and it was valuable to discuss how they could be applied in various roles.*”
- **Attendee, Trauma-Informed Practice training**

Training and development

This year, we focused on enhancing the skills and knowledge of our team through comprehensive training programs. Our commitment to continuous learning ensures that we provide the best possible support to those we serve. Training sessions covered a range of topics, including compliance training, cyber security, and equality, diversity, and inclusion (EDI), all of which are constantly reviewed to meet the evolving needs of our team.

“*To have the time to consider these issues, to meet people from other parts of VSS and understand how we take these impacts into consideration when we support victims.*” - **Attendee, Impact of Crime training**

Click here to watch the video



“*I appreciate that ample time is allocated to each topic and that VSS invests in ensuring there is sufficient time to absorb the knowledge and develop skills. Having previously worked with an organisation that rushed through everything, this approach is a breath of fresh air.*”
- **Attendee, Taking a Coaching Approach training**

“*The training covered a sensitive topic really well; the legislation and statistics were helpful. I feel better informed now.*”
- **Attendee, Victims of Sexual Crime training**

Employee wellbeing

Recognising the importance of wellbeing, we have implemented a robust health and wellbeing policy. This includes mental health support, fair work practices, and initiatives to promote physical and financial health. Our focus on wellbeing acknowledges the significant impact of our work on staff and volunteers, and we are constantly looking to improve our offerings.



Equality and diversity

We have reviewed our strategy and policy for equality, diversity, and inclusion (EDI), ensuring that we use our monitoring processes to more reflect the communities we serve. We are committed to working towards Investors in Diversity accreditation, demonstrating our dedication to these principles.

Reward and recognition

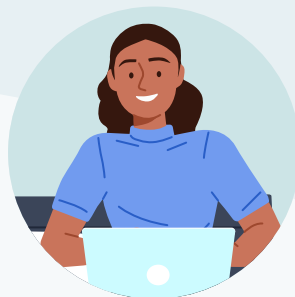
Our approach to reward and recognition includes pay and benefit benchmarking, which we constantly review to ensure we offer the best possible benefits. This commitment ensures that our staff feel valued and fairly compensated.

Employee voice

We have revitalised the Joint Consultative Committee (JCC) to ensure every employee has a voice and is heard within the organisation. This initiative is part of our broader commitment to creating an inclusive and responsive work environment.

93.75%

of employees think their work at VSS is interesting



90.63%

agree or strongly agree they know how to be successful in their job at VSS

Maddie's story

From the start, my assigned worker was warm and gentle in her manner, patient, understanding, and had a wealth of information on being a victim of crime. She helped me understand and process what had happened to me, rather than just boxing it up.

Her support also lessened the impact of my experience and gave me a safe space to speak, knowing I was talking to someone trained and knowledgeable about the challenges faced by victims of crime. She also had a deep understanding of what it is to be human and go through difficult times, and how to provide effective support. I hope she continues her good work, as she is truly an asset to the service.





Governance and Finance

Board and 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. The board scrutinises, evaluates and accounts for the organisation's performance, ensuring there is an effective risk management system in operation to safeguard sustainability, finances and to protect its assets and reputation and always act in the interests of the organisation. During 2023/24 the board met every three months per the constitution and ran two additional extraordinary meetings. These meetings were conducted via a hybrid model. This was supported by provision of a VSS Office 365 account which is secure.

The Finance and Audit Committee provides a strategic overview of VSS' financial and fiscal position. This is to ensure that all the financial resources necessary are secured and managed effectively to deliver the objectives in the organisation's corporate plan. Specifically, 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 2023/24.

The People, Quality and Innovation Committee provides a strategic overview of VSS' quality assurance of processes, safeguarding and management of people and service development. The Committee Chair holds overall responsibility and accountability for the governance of people, quality and innovation within Victim Support Scotland, supported by the Director of Corporate Services. This committee met quarterly in 2023/24.

Structure, governance and management

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 be re-elected for an additional three-year period. The constitution states that the maximum number of trustees is 12. VSS currently has nine trustees. Details of changes to trustees during the year are listed on page 24.

Trustees' recruitment, induction, training and development

Throughout 2023/24, trustees committed to personal and collective development opportunities achieved through self-learning and attendance at professional seminars. These were held using a hybrid approach with in-person and Microsoft Teams attendance.

Key management personnel remuneration

The board of trustees, the CEO and Executive Leadership Team comprise the key management personnel of the charity. 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 2023/24 a benchmarking exercise was carried out by an external organisation, and as a result a pay uplift was implemented from 1 April 2023.



Finances

Our main funder, the Scottish Government, confirmed continued funding for 2023/24 at an increased level of £6.057m in April 2023. In addition, this level of funding was also advised as being indicative for the 2024/25 financial year. As a result, the trustees consider it appropriate to prepare the financial statements on a going concern basis.

In 2022/23 trustees agreed to pay in full the remaining pension liability arising from the VSS exit from the Lothian Pension Fund in 2017/18. This reduced the liability on this pension to nil, though there remains a contingent liability as per the notes to the accounts. There was a very small negative impact on our unfunded pension liability due to recent higher than usual increases to pension benefits linked to recent high inflation and interest rates. The impact is reflected in the account, though is not material to the accounts.





Reference and administrative details

President

HRH, The Princess Royal

Trustees

The trustees of the charity are also the members of the SCIO. Directors serving during the period are:

James Angus Pow
Flora Henderson
Amanda Coulthard
Rob Donnelly
Gill Imery (joined 15 June 2023)
Stephen McCafferty (joined 15 June 2023)
Paul McGuigan (resigned 9 May 2023)
Paul Okroj
Helen Roxburgh
Josie Saunders
James Wilson (resigned 7 December 2023)

Key management personnel

Kate Wallace, Chief Executive
Sue Freeth, Chief Operating Officer (until 3 June 2023)
Jacqueline Cassidy, Director of Services Delivery (from 23 January 2024)
Neil McIntosh, Director of Services Delivery (from 19 May 2023 to 18 September 2023)
Alasdair MacKinnon, Director of Corporate Services

Scottish Charity Number

SC002138

Our advisors

Auditors

MHA, 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

HR Advice

Albany HR, Suite 1, Westpoint, 4 Redheughs Rigg, South Gyle, Edinburgh, EH12 9DQ

Governance Advice

Brodies LLP, Capital Square, 58 Morrison Street, Edinburgh, EH3 8BP



Financial review

Income

Our total income for the year was £6.793m (2022/23: £7.309m) a decrease of £0.516m from the previous year. Income from Local Authorities was £116k, which is slightly down on 2022/23 (£120k). VSS received £372k of funding for the Emergency Assistance Fund during 2023/24 and used £49k in-year, the remainder being available within reserves for 2024/25.

Expenditure

Our total expenditure for the year was £6.445m (2022/23: £6.083m), with the net income for the year at £0.347m (2022/23: £1.226k). Overall, there was a small negative movement of £1k on the pension reserves. This led to a positive net movement in funds for the year of £0.347m (2022/23: £1.257k).

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 2023-24, we secured funding of £6.678m from all funding sources, excluding donations (including £373k from the Victims Surcharge Fund to support the Emergency Assistance Fund, and £97k to support the VSS CivTech Challenge project).

In 2017/18, VSS successfully negotiated an exit from Lothian Pension Fund (LPF) with an agreed repayment schedule over a 20-year period. The actuarial valuation of VSS' liability was determined as £1.463m at 31 August 2018 and the agreed total level of repayments was settled at £676k. VSS has now repaid this £676k in full which has reduced the liability to £nil. Under certain conditions, LPF may claim additional repayments, but these conditions were not met in 2023/24 and as a result of these conditions there remains a contingent liability – see note 20.

In addition to the LPF exit position, VSS pays compensatory additional years for two ex-employees. These unfunded pension liabilities are recorded separately on the balance sheet.

Principal financial risks

The principal financial risk facing us is that over 97% of our funding is from one source, the Scottish Government.

Balance sheet

The pension liability, as noted above, reduced significantly in 2023/24 and the impact on the balance sheet is significantly less than in previous years.



Financial review

Reserves policy

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

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

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

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

Reserves position at 31 March 2024

The total balance of unrestricted reserves held as at 31 March 2024 is £1.594m (2022: £755k). The balance held in restricted reserves as at 31 March 2024 is £861k (2023: £1.352m). Total funds have increased by £347k to £2.455m in the financial year. It should be noted that the majority of the increase in the unrestricted reserves is related to agreed spend on projects budgeted in financial year 2023/24 which were not completed in year. This funding is being held in a designated unrestricted fund to allow the completion of these projects in 2024/25. This increased this designated fund by £654k in 2023/24. In addition a new designated unrestricted fund was created (Asset Reserve) which holds funds to account for future depreciation on new assets created through expenditure incurred in 2023/24.

Restricted funds reduced during the year as expenditure was funded from restricted funds held linked to: the Scottish Government linked to Civtech Challenge (£418k spend) and Victim Surcharge Fund (£417k spend).

At the beginning of 2023/24 there was a pension liability of £119k for the unfunded pension debt referred to above. This liability increased slightly by the end of the year by £1k to £120k.

Discounting the impact of the pension liability and the designated funds detailed above, the position on unrestricted reserves improved from £733k to £822k in the year. In 2023/24 trustees set a budget with a surplus target of £100k which was close to being achieved in year.

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 Victim Centred Approach Fund 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. Financial year 2024/25 is therefore the third year of this funding period. The Board considered the risk associated with the Scottish Government Victim Surcharge Fund funding to support the VSS Emergency Assistance Fund and noted the increased funding and lower level of risk to VSS arising from this. In addition, the Board has considered the budget prepared for financial year 2024/2025, together with the level of reserves held. The trustees recognise the need to supplement this with other sources of income for specific projects.



Financial review

Fundraising strategy

VSS is raising funds to enhance our vision of growing dignity and respect for victims and the post of Head of Income Generation and Partnerships was recently filled to assist diversifying VSS business and funding sources.

We have also continued to make new, additional, statutory applications, including to the Victim's Surcharge Fund for our Emergency Assistance Fund for which we successfully received £372k during 2023/24, as well as successful applications to a number of local authorities.

Investment policy

The organisation has an instant access bank account where funds not required for day-to-day activity are held on deposit. In addition funds are held in longer-term notice accounts with our banker. Transfers between accounts 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.

Risk management

It is the responsibility of the board of trustees to ensure that there are effective and adequate risk management and internal control systems in place. The board reviews all strategic risks and issues at each meeting. We recognise that effective risk 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 income is not diversified, with increased pressure arising due to "Cost of Living" inflationary factors.	<ol style="list-style-type: none"> 1. 3-year funding agreement with SG in place for 2022/23 in principle to 2024/25. 2. Fundraising strategy developed and updated in light of findings from interim strategy implementation - fundraising expertise recruited to diversify funding base. 3. Going concern status unlikely to be a short-term issue for the Board or External Auditors given the 3-year funding notified by Scottish Government. 4. FAC & EB scrutinise financial information (including forecast position) at every meeting. 5. FAC review all identified significant financial risks at each meeting, including a specific focus and consideration of in-year inflationary pressures. 6. Increase in unrestricted funds in 12 months to 31.3.24 and budgeted further increase to 31.3.25. 7. Local authority income remains steady. 8. A business development strategy to be developed (aligned to fundraising and operational capacity) - expertise recruited in June 2024. 9. Budget-setting processes includes consideration of Cost of Living inflationary pressures to generate a budget that includes the anticipated financial impacts on VSS to ensure the expenditure budget set for the year is affordable.



Financial review

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"> 1. 3-year in principle funding with SG in place until 2024/25. 2. Reserves policy in place and regularly updated (annual targets set via budget with anti-embarrassment clause for the LPF in mind). 3. Reserves have continued to increase year-on-year in recent years and budgets are set with the aim of gradually continuing to build-up reserves in a planned manner.
There is a risk of ongoing issues, such as high staff turnover, results in an underspend, which may be unacceptable to funding partners.	<ol style="list-style-type: none"> 1. Ongoing financial monitoring and reporting to ELT, FAC and EB to identify of potential high underspend projections. 2. Management develops and implements appropriate additional spend options for development/improvement activity to utilise any identified projected underspends to remove the risk in-year.





Looking ahead

Our focus remains on continually reviewing and improving our services so that we are equipped with the people, knowledge and infrastructure to help us deliver the very best possible outcomes for victims and witnesses across Scotland. We do this by adhering to VSS' Strategic Objectives and Business Plan which clearly sets out our priorities for the years ahead.

Our strategy focuses 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.

Looking forward, we will continue to invest in the recruitment of compassionate and knowledgeable volunteers, modern operating systems and processes and IT improvements to support our work and enhance service provision. We will implement our Estates Strategy to provide comfortable and trauma-informed environments that victim and witnesses deserve.





Statement of Trustees' Responsibilities

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

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (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 12 September 2024 by:

Helen Roxburgh

Trustee





Opinion

We have audited the financial statements of Victim Support Scotland (the 'charity') for the period ended 31 March 2024 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 2024 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.



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.

We have nothing to report in this regard.

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

- Enquiry of management and those charged with governance around actual and potential litigation and claims;
- Enquiry of charity management and those charged with governance to identify any instances of non-compliance with laws and regulations;
- Performing audit work over the risk of management override of controls, including the testing of journal entries and other adjustments for appropriateness, evaluating the rationale of significant transactions outside the normal course of the charity's activities and reviewing accounting estimates for bias;
- Reviewing minutes of meetings of those charged with governance;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.



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

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.

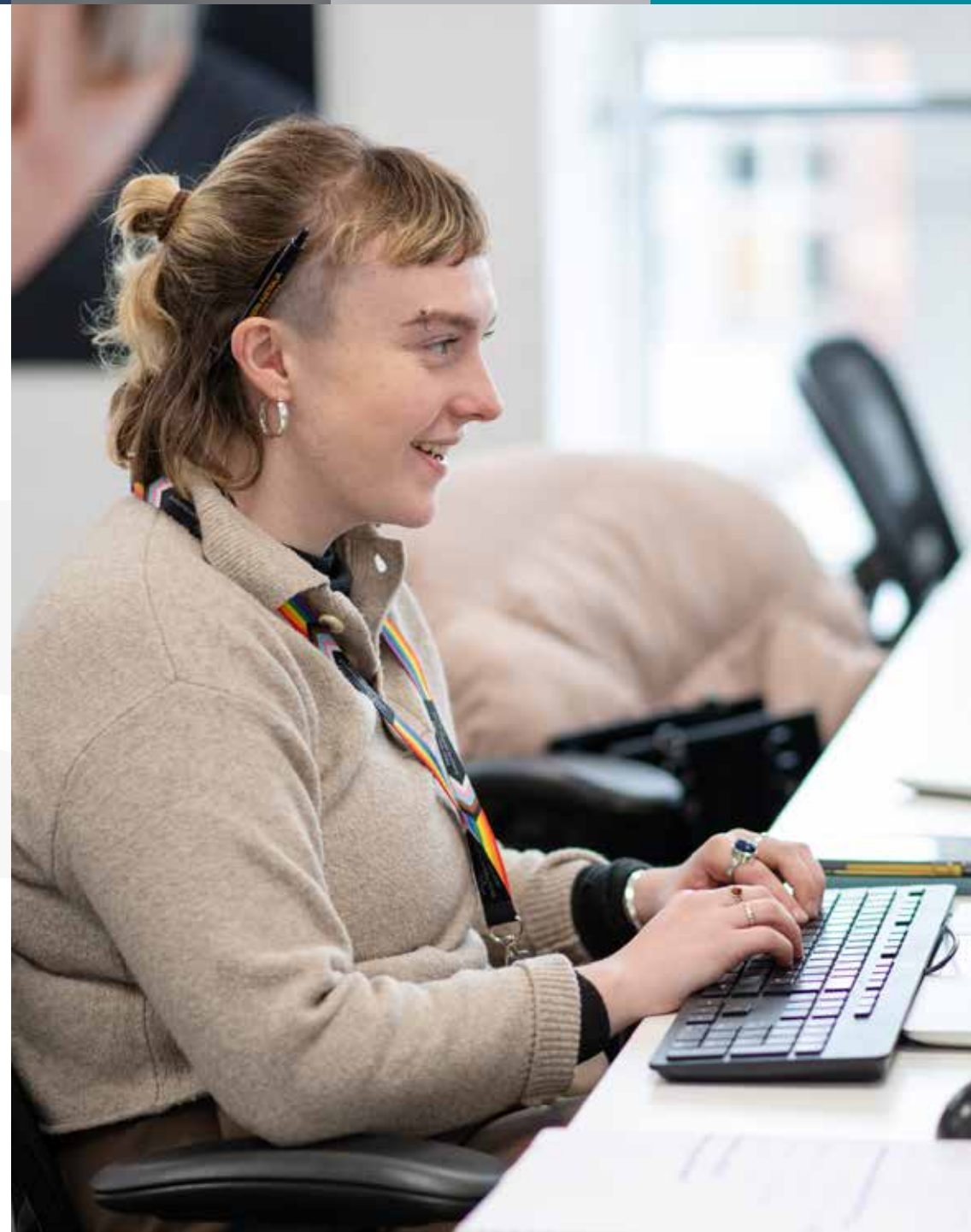
This report is made solely to the members, as a body, in accordance with Section 44 (1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended). Our audit work has been undertaken so that we might state to the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

MHA
Statutory Auditor
6 St Colme Street
Edinburgh
EH3 6AD

12 September 2024

MHA is the trading name of MacIntyre Hudson LLP, a limited liability partnership in England and Wales (registered number OC312313).

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



Statement of Financial Activities

For the year ended 31 March 2024

		Unrestricted	Restricted	2024 Total	2023 Total
	Notes	£	£	£	£
Income from:					
Donations and legacies	2	41,561	15,507	57,068	8,136
Charitable activities	2	6,087,695	591,032	6,678,727	7,288,680
Other trading activities	2	-	-	-	8,565
Investments	2	25,733	-	25,733	3,473
Other income	2	31,500	-	31,500	-
Total income and endowments		<u>6,186,489</u>	<u>606,539</u>	<u>6,793,028</u>	<u>7,308,854</u>
Expenditure on:					
Charitable activities					
Direct	3	114,883	3,605,673	3,720,556	3,604,924
Indirect	4	2,724,411	-	2,724,411	2,477,818
Total expenditure		<u>2,839,294</u>	<u>3,605,673</u>	<u>6,444,967</u>	<u>6,082,742</u>
Net gains on investments	9	104	-	104	42
Net income/(expenditure)	6	<u>3,347,299</u>	<u>(2,999,134)</u>	<u>348,165</u>	<u>1,226,154</u>
Transfers between funds		(2,507,577)	2,507,577	-	-
Other recognised gains					
Actuarial (loss)/gain on defined benefit pension scheme	19	(1,000)	-	(1,000)	31,000
Net movement in funds		<u>838,722</u>	<u>(491,557)</u>	<u>347,165</u>	<u>1,257,154</u>
Reconciliation of funds:					
Total funds brought forward	15	<u>755,254</u>	<u>1,352,500</u>	<u>2,107,754</u>	<u>850,600</u>
Total funds carried forward	15	<u><u>1,593,976</u></u>	<u><u>860,943</u></u>	<u><u>2,454,919</u></u>	<u><u>2,107,754</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 37 to 52 form part of these financial statements.

Balance Sheet

As at 31 March 2024

	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	8	377,489	296,462
Investments	9	464	360
Total fixed assets		377,953	296,822
Current assets			
Debtors	10	85,168	520,552
Cash at bank and in hand		2,594,892	2,146,160
Total current assets		2,680,060	2,666,712
Liabilities			
Creditors: Amounts falling due within one year	11	(468,094)	(690,280)
Net current assets		2,211,966	1,976,432
Total assets less current liabilities		2,589,919	2,273,254
Provisions for liabilities and charges	12	(15,000)	(46,500)
Net assets excluding pension liability		2,574,919	2,226,754
Pension liability	19	(120,000)	(119,000)
Net assets including pension liability	15	2,454,919	2,107,754
Funds			
Unrestricted – General excluding pension reserve	15,16	821,652	732,540
LPF Unfunded Pensions reserve	15,16	(120,000)	(119,000)
Designated – Emergency Assistance Fund and committed projects	15,16	892,324	141,714
Total unrestricted funds	15,16	1,593,976	755,254
Restricted	15,16	860,943	1,352,500
Total Funds		2,454,919	2,107,754

These financial statements were approved by the Trustees on 12 September 2024 and signed on their behalf by:

Helen Roxburgh

Trustee

The notes on pages 37 to 52 form part of these financial statements.

Statement of Cashflows

For the year ended 31 March 2024

	Notes	2024 £	2023 £
Cash flows from operating activities	17	<u>549,765</u>	<u>926,324</u>
Net cash provided by operating activities		<u>549,765</u>	<u>926,324</u>
Cash flows from investing activities:			
Purchase of fixed assets		(126,766)	(333,172)
Interest and dividend income		<u>25,733</u>	<u>3,473</u>
Net cash (used in) investing		<u>(101,033)</u>	<u>(329,699)</u>
Change in cash in the reporting period	18	<u>448,732</u>	<u>596,625</u>
Total cash and cash equivalents at the beginning of the year	18	<u>2,146,160</u>	<u>1,549,535</u>
Total cash and cash equivalents at the end of the year	18	<u>2,594,892</u>	<u>2,146,160</u>

Notes to the financial statements

For the year ended 31 March 2024

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.

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 Victim Centred Approach Fund 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. Financial year 2024/25 is therefore the final year of this funding period. The Board considered the risk associated with the Scottish Government Victim Surcharge Fund funding to support the VSS Emergency Assistance Fund and noted the increased funding and lower level of risk to VSS arising from this. In addition, the Board has considered the budget prepared for financial year 2024/2025, together with the level of reserves held. The trustees recognise the need to supplement this with other sources of income for specific projects.

Income

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.

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.

Notes to the financial statements

For the year ended 31 March 2024

1 Accounting policies (continued)

Income (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 assets valued at £100 or more are added to be capitalised and added to the Fixed Asset Register. This will be based upon single items or bulk purchase from planned upgrades.

All assets will be considered for impairment annually and adjusted within the asset register based on materiality.

Such assets will be stated at cost and depreciated over their useful economic lives at the following rates:

Notes to the financial statements

For the year ended 31 March 2024

1 Accounting policies (continued)

Fixed assets (continued)

Leasehold Improvements	Straight line over remaining lease term, however, if there is a particular asset which may not last as long as the remaining life of the lease, these will be considered on an individual basis.
Fixtures and Fittings	Generally 10% straight line, however, if there is a particular asset which may last less or more than the standard, these will be considered on an individual basis.
Computer and Office Equipment	Generally 25% straight line, however, if there is a particular asset which may last less or more than the standard, these will be considered on an individual basis.

Investments

The organisation has an instant access bank account where funds not required for day-to-day activity are held on deposit. In addition funds are held in longer-term notice accounts with our banker. Transfers between accounts are made as required to cover expenditure in the current account.

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

In this financial year Victim Support Scotland contributed the following employer contributions to a Standard Life Group Pension Scheme at the following rates:

- 8% of gross salary for those staff who had employee contributions of 2%;
- 9% of gross salary for those staff who had employee contributions of 3%; and
- 10% of gross salary for those staff who had employee contributions of 4% or more.

Employee benefits

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

Notes to the financial statements

For the year ended 31 March 2024

1 Accounting policies (continued)

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.

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.

Notes to the financial statements

For the year ended 31 March 2024

2. Income

	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Total 2023 £
Donations & Legacies				
Donations	17,359	15,507	32,866	8,136
Grants of a general nature	24,202	-	24,202	-
Total donations & legacies income	41,561	15,507	57,068	8,136
2023 total comprises £8,136 of unrestricted income.				
Charitable Activities				
<i>Government & LA grants</i>				
Scottish Government – revenue	6,087,695	-	6,087,695	6,157,695
Scottish Government – health & wellbeing	-	469,000	469,000	968,575
Aberdeen City Council	-	4,500	4,500	7,336
Angus Council	-	8,770	8,770	8,400
City of Edinburgh Council	-	27,027	27,027	27,027
East Ayrshire Council	-	11,057	11,057	11,057
Inverclyde Council	-	3,000	3,000	4,000
North Lanarkshire Council	-	6,176	6,176	6,302
Orkney Council	-	2,474	2,474	2,474
Scottish Borders Council	-	16,000	16,000	16,000
South Ayrshire Council	-	10,000	10,000	10,000
Scottish Lanarkshire Council	-	18,883	18,883	18,883
West Dunbartonshire Council	-	8,240	8,240	8,240
Foreign & Commonwealth Office	-	5,034	5,034	2,608
Victims Taskforce	-	871	871	-
Trusts	-	-	-	40,083
Total charitable activities income	6,087,695	591,032	6,678,727	7,288,680
2023 total comprises £6,157,695 of unrestricted income and £1,130,985 of restricted income.				
Other trading activities				
Room hire	-	-	-	8,565
Total other trading activities income	-	-	-	8,565
2023 total comprises £8,565 of unrestricted income.				
Investment income				
Bank interest	25,733	-	25,733	3,473
Total investment income	25,733	-	25,733	3,473
2023 total comprises £3,473 of unrestricted income.				
Other income				
Release of provision	31,500	-	31,500	-
Total other income	31,500	-	31,500	-
Total income and endowments	6,186,489	606,539	6,793,028	7,308,854

Notes to the financial statements (continued)

For the year ended 31 March 2024

3. Direct Charitable Expenditure

	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Total 2023 £
<i>Direct – Relating to Victim & Witness Service</i>				
Salaries & staff cost	114,883	2,495,028	2,609,911	2,561,355
Volunteer costs	-	74,882	74,882	75,822
Office accommodation costs	-	325,719	325,719	284,020
Office running costs	-	139,898	139,898	182,780
Publicity & advertising	-	9,897	9,897	9,588
Conferences & training	-	933	933	190
Redundancy & termination payments	-	12,082	12,082	31,000
Consultancy	-	76,339	76,339	15,017
Victims' Fund costs	-	451,093	451,093	404,405
Other costs	-	6,400	6,400	2,688
	<u>114,883</u>	<u>3,592,271</u>	<u>3,707,154</u>	<u>3,566,865</u>
<i>Relating to Specific Funded Projects</i>				
Salaries & staff costs	-	-	-	17,586
Other costs – equipment & service user	-	13,402	13,402	20,473
	<u>-</u>	<u>13,402</u>	<u>13,402</u>	<u>38,059</u>
Total direct charitable expenditure	<u>114,883</u>	<u>3,605,673</u>	<u>3,720,556</u>	<u>3,604,924</u>

2023 total comprises £61,171 of unrestricted expenditure and £3,543,753 of unrestricted expenditure.

Notes to the financial statements (continued)

For the year ended 31 March 2024

4. Indirect Charitable Expenditure

	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Total 2023 £
Indirect charitable activities				
Salaries & staff costs	992,666	-	992,666	950,216
Office accommodation costs	172,595	-	172,595	178,787
Office running costs	485,228	-	485,228	327,592
IT systems/equipment upgrade	429,129	-	429,129	440,035
Publicity & advertising	89,077	-	89,077	217,500
Staff training & conferences	31,490	-	31,490	17,277
Legal fees	57,329	-	57,329	51,093
Consultancy	371,605	-	371,605	144,678
Depreciation	45,739	-	45,739	36,710
Governance costs (note 5)	47,727	-	47,727	57,339
Other costs	1,826	-	1,826	-
Interest expense on LPF debt	-	-	-	56,591
Total indirect charitable expenses	2,724,411	-	2,724,411	2,477,818

2023 total comprises £2,477,818 of unrestricted expenditure.

5. Governance costs

	2024 £	2023 £
Executive Board expenses	1,517	1,064
Audit fees	12,972	11,932
Staff salaries	25,679	13,223
Other costs	7,559	31,120
Total	47,727	57,339

2023 total comprises £57,339 of unrestricted expenditure.

6. Net income for the year

This is stated after charging

	2024 £	2023 £
Depreciation	45,739	36,710
Audit fees	12,972	11,932
Lease payments	294,081	289,277

Notes to the financial statements (continued)

For the year ended 31 March 2024

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

	Management Support & Office Staff	Service Based Staff	2024 £	2023 £
Wages & salaries	890,006	2,095,005	2,985,011	2,925,948
Employers NI	89,830	172,970	262,800	270,716
Pension costs	91,282	168,231	259,513	245,945
Pension exit debt	-	-	-	382,000
Total	<u>1,071,118</u>	<u>2,436,206</u>	<u>3,507,324</u>	<u>3,824,609</u>
Staff recruitment & expenses	49,447	68,635	118,082	119,467
Total	<u>1,120,565</u>	<u>2,504,841</u>	<u>3,625,406</u>	<u>3,944,076</u>

Average number of employees during 2023 was 105 (FTE 64) (2023: 107 FTE 93) of whom 26 (FTE 25) were support staff (2023: 27 (FTE 25)).

Number of employees earning over £60,000: Band

Management Support 2024 2023

£60,000 - £70,000	1	1
£80,000 - £90,000	-	1
£110,000 - £120,000	1	-

As shown above, 2 employees received emoluments in excess of £60,000 during the year (2023: 2). The pension costs for the 2 employees earning over £60,000 in the defined contribution scheme was £24,535 (2023: £17,781).

Additional payments of £7,495 were made to LPF with respect of ex-staff (2023: £6,380 – for 2 ex-staff).

In 2017/18 a withdrawal agreement was signed with LPF to exit the scheme and an exit debt was agreed. Full repayment of the outstanding debt was made in 2022/23 - £382,000.

For other employees VSS contributes to a defined contribution scheme. The pension cost charge for the year for the defined contribution scheme amounted to £259,513 (2023: £245,945).

No remuneration has been paid to the trustees in the current or prior years. Travel and subsistence expenses of £1,397 (2023: £1,064) have been reimbursed to 1 Trustee during 2023/24 (2023: 2).

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 £289,299 - for 5 staff (2023: £278,340 – for 4).

Notes to the financial statements (continued)

For the year ended 31 March 2024

8. Tangible fixed assets

	Leasehold improvements £	Computer & office equipment £	Fixtures & fittings £	Total £
Cost				
At 1 April 2023	289,088	362,718	23,976	675,782
Additions	16,594	109,879	293	126,766
Disposals	-	(285,239)	(15,654)	300,893
Transfer	-	(66,813)	66,813	-
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2024	305,682	120,545	75,428	501,655
Depreciation				
At 1 April 2023	41,852	313,492	23,976	379,320
Charge for the year	30,863	8,169	6,707	45,739
Released on disposal	-	(285,239)	(15,654)	(300,893)
Transfer	-	(17,585)	17,585	-
	<hr/>	<hr/>	<hr/>	<hr/>
31 March 2024	72,715	18,837	32,614	124,166
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Net Book Value At March 2024	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At March 2023	247,236	49,226	-	296,462

9. Investments

Listed investments	2024 £	2023 £
At 1 April	360	318
Unrealised gain	104	42
	<hr/>	<hr/>
Market value at 31 March	<hr/> <hr/>	<hr/> <hr/>

Notes to the financial statements (continued)

For the year ended 31 March 2024

10. Debtors

	2024	2023
	£	£
Grants receivable	300	435,575
Prepayments	82,584	82,841
Other debtors	2,284	2,136
Total	85,168	520,552

11. Creditors: Amounts falling due within one year

	2025	2024
	£	£
Trade creditors	152,502	435,936
Taxation & social security	66,471	86,359
Accruals	171,644	83,220
Deferred income	41,540	39,264
Pension contributions	32,173	25,033
Other creditors	3,764	20,468
Total	468,094	690,280

Deferred income

	2024	2023
	£	£
Opening balance	39,264	80,268
Released in the year	(39,264)	(80,268)
Deferred in the year	41,540	39,264
Total	41,540	39,264

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

Notes to the financial statements (continued)

For the year ended 31 March 2024

12. Provisions for liabilities and charges

	2024	2023
	£	£
Opening balance	46,500	46,500
Released in the year	(31,500)	-
Total	15,000	46,500

13. Commitments under operating leases

At 31 March 2024 the charity had total future minimum lease payments under non-cancellable operating leases as set out below:

	Land and buildings	Other	Total 2024	Total 2023
	£	£	£	£
Total operating leases payments:				
Within 1 year	171,692	10,190	181,882	175,763
Within 2 to 5 years	379,407	28,022	407,429	444,532
More than 5 years	252,938	-	252,938	334,240
Total	804,037	38,212	842,249	954,535

14. Financial instruments

Carrying amounts of financial assets

	2024	2023
	£	£
Financial instruments measured at fair value through the statement of financial activities	464	360

Carrying amounts of financial liabilities

	2024	2023
	£	£
Financial liabilities measured at fair value through the statement of financial activities	120,000	119,000

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

Notes to the financial statements (continued)

For the year ended 31 March 2024

15. Movement in funds

	Balance at 31 March 2023 £	Income £	Expenditure £	Transfers £	Actuarial Gains/(losses) on pension £	Gains/ losses in investments £	Balance at 31 March 2024 £
Restricted funds							
Victim & Witness Services	279,137	137,539	(2,674,028)	2,536,489	-	-	279,137
Foreign and Commonwealth Office	2,684	-	-	-	-	-	2,684
Scottish Government – Glasgow	253,396	-	-	(28,912)	-	-	224,484
SG – CivTech Challenge	435,575	97,000	(515,060)	-	-	-	17,515
SG – Victims Surcharge Fund	313,000	372,000	(416,585)	-	-	-	268,415
Victims Fund – Savelives	2,500	-	-	-	-	-	2,500
Others	66,208	-	-	-	-	-	66,208
	1,352,500	606,539	(3,605,673)	2,507,577	-	-	860,943
Unrestricted funds							
General fund	732,540	6,186,489	(2,723,959)	(3,373,522)	-	104	821,652
Designated fund – Victims’ Fund	53,114	-	(30,142)	9,141	-	-	32,113
Designated fund – Committed Projects	88,600	-	(85,193)	739,011	-	-	742,418
Designated fund – Asset Reserve	-	-	-	117,793	-	-	117,793
LPF Unfunded Pension Reserve	(119,000)	-	-	-	(1,000)	-	(120,000)
	755,254	6,186,489	(2,839,294)	(2,507,577)	(1,000)	104	1,593,976
Total funds	2,107,754	6,793,028	(6,444,967)	-	(1,000)	104	2,454,919

Notes to the financial statements (continued)

For the year ended 31 March 2024

15. Movement in funds

	Balance at 31 March 2022 £	Income £	Expenditure £	Transfers £	Actuarial Gains/(losses) on pension £	Gains/ losses in investments £	Balance at 31 March 2023 £
Restricted funds							
Victim & Witness Services	279,136	162,410	(3,323,753)	3,161,344	-	-	279,137
Foreign and Commonwealth Office	2,684	-	-	-	-	-	2,684
Scottish Government – Glasgow	282,264	-	-	(28,868)	-	-	253,396
SG – CivTech Challenge	-	435,575	-	-	-	-	435,575
SG – Victims Surcharge Fund	-	533,000	(220,000)	-	-	-	313,000
Victims Fund – Savelives	2,500	-	-	-	-	-	2,500
Others	66,208	-	-	-	-	-	66,208
	632,792	1,130,985	(3,543,753)	3,132,476	-	-	1,352,500
Unrestricted funds							
General fund	644,773	6,177,869	(2,482,398)	(3,607,746)	-	42	732,540
Designated fund – Victims’ Fund	48,444	-	-	4,670	-	-	53,114
Designated fund – Committed Projects	-	-	-	88,600	-	-	88,600
LPF Unfunded Pension Reserve	(150,000)	-	-	-	31,000	-	(119,000)
LPF Exit Liability Reserve	(325,409)	-	(56,591)	382,000	-	-	-
	217,808	6,177,869	(2,538,989)	(3,132,476)	31,000	42	755,254
Total funds	850,600	7,308,854	(6,082,742)	-	31,000	42	2,107,754

Notes to the financial statements (continued)

For the year ended 31 March 2024

15. 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 2024 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

16. Analysis of Net Assets (between restricted and unrestricted funds)

	Tangible fixed assets & investments	Other net assets	Total 2024	Total 2023
	£	£	£	£
Restricted funds	377,953	482,990	860,943	1,352,500
Unrestricted funds – general	-	821,652	821,652	732,539
Designated – Victims' Fund	-	32,113	32,113	53,115
Designated – Committed Projects	-	742,418	742,418	88,600
Designated fund – Asset Reserve	-	117,793	117,793	-
LPF Unfunded Pension Fund	-	(120,000)	(120,000)	(119,000)
Total	377,953	2,076,966	2,454,919	2,107,754

Notes to the financial statements (continued)

For the year ended 31 March 2024

17. Reconciliation of net income to net cash flow from operating activities

	2024	2023
	£	£
Net income	348,165	1,226,154
Actuarial loss on pension liability	-	(325,409)
Depreciation charge	45,739	36,710
(Gain) on investments	(104)	(42)
Interest income in investing activities	(25,733)	(3,473)
Decrease/(increase) in debtors	435,384	(286,042)
(Decrease)/increase in creditors	(222,186)	278,426
(Decrease) in provisions	(31,500)	-
Net cash provided by in operating activities	549,765	926,324

18. Analysis of movement in net funds

	At 1 April	Cashflow	At 31 March
	2023		2024
	£	£	£
Cash at bank	2,146,160	448,732	2,594,892

19. 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

	2024	2023
	%	%
Pension increase rate	2.80	2.95
Discount rates	4.80	4.75

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.

Notes to the financial statements (continued)

For the year ended 31 March 2024

19. Pension disclosures (continued)

	2024	2023
	£000	£000
CAY liability at 1 April	(119)	(150)
Actuarial gain/(loss) on pension scheme	(1)	31
CAY liability at 31 March	(120)	(119)

The charity estimates that it will contribute approximately £7,705 with respect to CAYs for the two remaining former employees in the next financial year.

20. Contingent liability

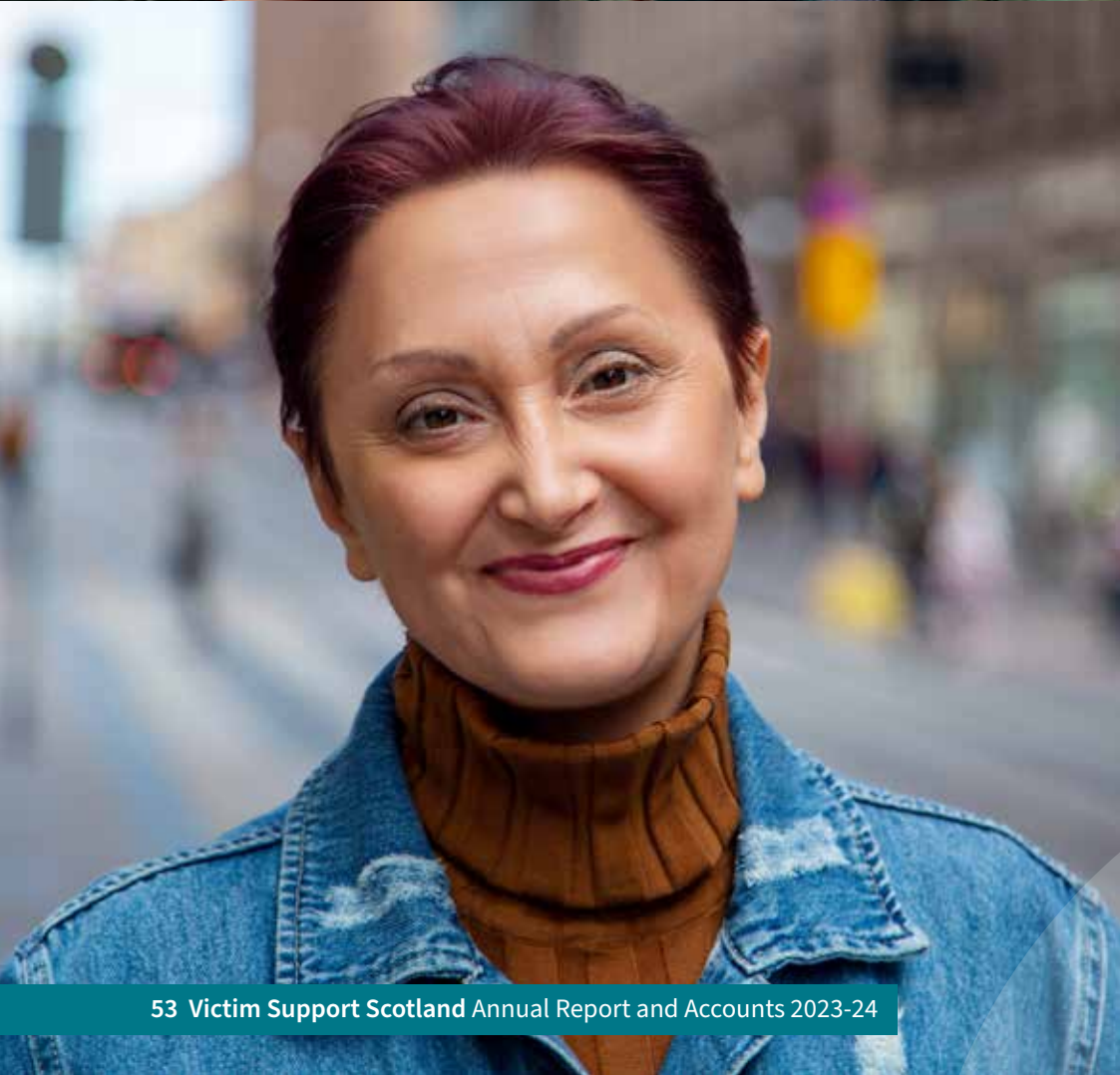
There is a potential contingent liability with respect to the exit agreement with LPF. The cessation debt was valued at £1.343m and the agreed exit debt was set at £676k. The exit agreement includes an anti-embarrassment clause. If VSS receive in any one year more than £101,400 of unrestricted income, 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.

21. Related Party Transactions

During the year, the charity received £6,556,695 (2023: £7,126,270) of income from the Scottish Government, an organisation in which Trustee, Paul McGuigan, works as a Policy Manager.




Victim Support Scotland

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victimsupport.scot

Scottish Charity Number SC002138

