



**VICTIM SUPPORT SCOTLAND
FINANCIAL STATEMENTS
FOR
31 MARCH 2001**

Company Registration Number SC110185
Scottish Charity Number SC002138



WHITELAW WELLS
Chartered Accountants & Registered Auditors
9 Ainslie Place
Edinburgh
EH3 6AT

VICTIM SUPPORT SCOTLAND

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2001

CONTENTS	PAGES
Members of the board and professional advisers	1
Directors' annual report	2 to 3
Auditors' report to the members	4
Income and expenditure account relating to grant funding	5 to 6
Income and expenditure account relating to general funding	7
Income and expenditure account relating to witness service	8
Balance sheet	9
Notes to the financial statements	10 to 16

VICTIM SUPPORT SCOTLAND

MEMBERS OF THE BOARD AND PROFESSIONAL ADVISERS

The Directors

James Brodie
Carol Peat (from 8/9/00)
Rev William McKenzie
Roseann Roy
Paul Grace
Lydia Lawson (until 8/9/00)

Company secretary

David McKenna (from 1/1/01)
Alison MacAlpine Paterson (until 31/12/00)

Registered office

15/23 Hardwell Close
Edinburgh
EH8 9RX
Telephone (0131 668 4486)

Auditors

Whitelaw Wells
Chartered Accountants & Registered Auditors
9 Ainslie Place
Edinburgh
EH3 6AT

Bankers

The Royal Bank of Scotland plc
2 Blenheim Place
Edinburgh
EH7 5JH

VICTIM SUPPORT SCOTLAND

DIRECTORS' ANNUAL REPORT

YEAR ENDED 31 MARCH 2001

The directors have pleasure in presenting their report and the financial statements of the charity for the year ended 31 March 2001.

PRINCIPAL ACTIVITIES AND REVIEW OF DEVELOPMENTS

During the year ended 31 March 2001 the Company continued to work towards ensuring all victims/witnesses receive a quality standard of service, oversaw the continued roll out of the Witness Service and appointed David McKenna as new Chief Executive subsequent to the resignation of Alison Paterson. A B Dobson & Co were re-elected as auditors but subsequently resigned, Whitelaw Wells Chartered Accounts were therefore appointed by the Directors.

FUTURE DEVELOPMENTS

The emphasis of the Company's activity will be on ensuring that the structure of the organisation assists community and court based services to provide the best possible service to victims and witnesses and to prepare for the final roll out of the Witness Service to all sheriff courts in Scotland.

RESULTS

The results for the year, and the charity's financial position at the end of the year are shown in the attached financial statements.

THE DIRECTORS

The directors who served the charity during the period were as follows:

James Brodie	
Rev William McKenzie	
Roseann Roy	
Paul Grace	
Carol Peat	(Appointed 8 Sep 00)
Lydia Lawson	(Retired 8 Sep 00)

RESPONSIBILITIES OF THE DIRECTORS

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

In preparing those financial statements, the directors are required to select suitable accounting policies, as described on page 10 and then apply them on a consistent basis, making judgements and estimates that are prudent and reasonable. The directors must also prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The directors are responsible for keeping 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 Companies Act 1985. The directors 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.

VICTIM SUPPORT SCOTLAND

DIRECTORS' ANNUAL REPORT *(CONTINUED)*

YEAR ENDED 31 MARCH 2001


AUDITORS

A resolution to re-appoint Whitelaw Wells as auditors for the ensuing year will be proposed at the annual general meeting in accordance with section 385 of the Companies Act 1985.

Registered office:

15/23 Hardwell Close
Edinburgh
EH8 9RX

Signed by order of the
directors


David McKenna
Company secretary

Approved by the directors on 28 August 2001

VICTIM SUPPORT SCOTLAND

AUDITORS' REPORT TO THE MEMBERS

YEAR ENDED 31 MARCH 2001

We have audited the financial statements on pages 5 to 16 which have been prepared under the historical cost convention and the accounting policies set out on page 10.

RESPECTIVE RESPONSIBILITIES OF THE DIRECTORS AND THE AUDITORS

As described on page 2, the directors (who also act as trustees for the charitable activities of the company) are responsible for the preparation of the financial statements. It is our responsibility to form an independent opinion, based on our audit, on those statements and to report our opinion to you.

BASIS OF OPINION

We conducted our audit in accordance with Auditing Standards issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made in the preparation of the financial statements, and of whether the accounting policies are appropriate to the charity's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

OPINION

In our opinion the financial statements give a true and fair view of the charity's state of affairs as at 31 March 2001 and of its incoming resources and application of resources, including its income and expenditure, in the year then ended and have been properly prepared in accordance with the Companies Act 1985.

Whitelaw Wells

**Whitelaw Wells
Chartered Accountants
Registered Auditor**

28 August 2001
9 Ainslie Place
EDINBURGH
EH3 6AT

VICTIM SUPPORT SCOTLAND

INCOME AND EXPENDITURE ACCOUNT RELATING TO GRANT FUNDING

YEAR ENDED 31 MARCH 2001

	Notes	2001 £	2000 £
INCOME	3		
Grants receivable during year			
Scottish Executive: Section 9		27,800	34,318
Section 10		1,690,108	1,501,110
Section 9 Capital		8,000	-
Crime Prevention Unit		-	4,000
Local Authorities		96,607	96,750
National Lottery Charities Board		47,811	138,567
Other Income		8,447	1,020
		<u>1,878,773</u>	<u>1,775,765</u>
EXPENDITURE			
Repayment to Lottery Board		7,148	-
Salaries & staff costs	4	604,836	584,259
Office Accommodation costs		63,110	64,915
Office Running costs		53,947	44,829
Publicity costs		13,843	28,549
Fundraising/Volunteer sponsorship		11,945	9,392
Committee expenses		16,426	9,521
Conference expenses		3,258	4,605
Audit fee		2,778	2,549
Office equipment		1,242	1,921
Depreciation		18,109	16,319
Other operating costs : Revenue		12,609	12,907
Area services :			
- Salaries & staff costs	4	1,017,688	961,045
- Operating costs		125,949	92,926
Domestic violence helpline		-	7,412
		<u>1,952,888</u>	<u>1,841,149</u>
Operating (Deficit) for Year		(74,115)	(65,384)

VICTIM SUPPORT SCOTLAND

INCOME AND EXPENDITURE ACCOUNT RELATING TO GRANT FUNDING

YEAR ENDED 31 MARCH 2001

	Notes	2001 £	2000 £
Operating (Deficit) for Year		(74,115)	(65,384)
Restricted appropriations from General Fund		47,424	47,398
Unrestricted appropriations from General Fund		-	8,416
Restricted appropriations from Witness fund		22,780	-
Restricted appropriations to General Fund		-	(7,322)
Net appropriations from General Fund		<u>70,204</u>	<u>48,492</u>
(Reduction) in Grant Funds for year		<u>(3,911)</u>	<u>(16,892)</u>

There are no recognised gains or losses other than the surplus on the General Fund for the year ended 31 March 2001 of £27,496 (2000 : surplus of £67,904), and the surplus on the Grant Funds for the year ended 31 March 2001 of £ 40,736 (2000 : deficit of £66,578)

VICTIM SUPPORT SCOTLAND

INCOME AND EXPENDITURE ACCOUNT RELATING TO GENERAL FUND

YEAR ENDED 31 MARCH 2001

	Notes	2001 £	2000 £
INCOME			
Donations		6,197	46,404
Helpline		-	6,000
Interest		12,277	17,455
Affiliation fees		900	930
VSS Publications		2,549	81
Other income		8,015	9,438
		<u>29,938</u>	<u>80,308</u>
EXPENDITURE			
Conferences and Workshops		1,818	5,852
Disbursements to Local Area Services		-	6,423
Depreciation		-	69
Miscellaneous		624	60
		<u>2,442</u>	<u>12,404</u>
Operating Surplus for year		<u>27,496</u>	<u>67,904</u>
Restricted appropriations to Grant Fund	(47,424)	(47,398)
Unrestricted appropriations to Grant Fund	-	(8,416)
Restricted appropriations from Grant Fund	-		7,322
Net appropriations from Grant Fund	(<u>47,424)</u>	<u>(48,492)</u>
Surplus carried forward	(<u>19,928)</u>	<u>19,412</u>

VICTIM SUPPORT SCOTLAND

INCOME AND EXPENDITURE ACCOUNT RELATING TO WITNESS SERVICE

YEAR ENDED 31 MARCH 2001

		2001	2000
	Notes	£	£
INCOME			
Scottish Executive	3	443,508	136,736
Other Income		-	438
		<u>443,508</u>	<u>137,174</u>
EXPENDITURE			
Salaries & staff costs	4	210,497	90,161
Office Accommodation costs		1,884	513
Office Running costs		30,982	32,363
Volunteer costs		25,164	-
Publicity costs		6,907	3,454
Project management		24,637	8,000
Audit fee		700	330
Office equipment		15,283	1,466
Locum		-	1,506
Depreciation		7,963	-
Miscellaneous		4,640	575
		<u>328,657</u>	<u>138,368</u>
Operating Surplus for year		<u>114,851</u>	<u>(1,194)</u>
Restricted appropriations to Grant Fund		(22,780)	-
Unrestricted appropriations to Grant Fund		-	-
Restricted appropriations from Grant Fund		-	-
		<u>-</u>	<u>-</u>
Net appropriations from Grant Fund		<u>(22,780)</u>	<u>-</u>
Surplus carried forward		<u>92,071</u>	<u>(1,194)</u>

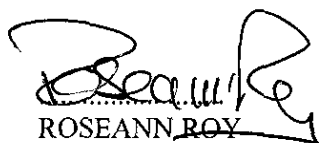
VICTIM SUPPORT SCOTLAND

BALANCE SHEET

31 MARCH 2001

	Note	2001 £	2000 £
FIXED ASSETS			
Tangible assets	6	43,947	18,176
CURRENT ASSETS			
Debtors	7	21,937	11,968
Cash at bank and in hand		80,708	77,241
		<u>102,645</u>	<u>89,209</u>
CREDITORS: Amounts falling due within one year	8	<u>(11,210)</u>	<u>(40,235)</u>
NET CURRENT ASSETS		91,435	48,974
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>135,382</u>	<u>67,150</u>
FUNDS			
Unrestricted		20,069	31,550
Restricted	11	115,313	35,600
		<u>135,382</u>	<u>67,150</u>

These financial statements were approved by the directors on the 28 August 2001 and are signed on their behalf by:


ROSEANN ROY


PAUL GRACE

The notes on pages 10 to 16 form part of these financial statements.

VICTIM SUPPORT SCOTLAND
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2001

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention, and in accordance with applicable accounting standards and the Statement of Recommended Practice on accounting by charities.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Furniture and Office Equipment	-	20% straight line
Computer Equipment	-	33.3% straight line

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.

Income: Restricted funding

- (A) grant income, where confirmed, is credited on a receivable basis.
- (B) where there is an overspend against grant income for specific projects for which reserves have been built up in earlier years, these reserves are drawn upon. Reserves in the general fund which are undesignated may also be drawn upon to fund said deficits.
- (C) other income is credited on receipt.

Income: General fund

- (A) income on the general fund is credited on receipt, and arises from various non-statutory sources including charitable donations, interest on deposits and affiliation fees.
- (B) affiliation fees are deemed to be for the year in which they are received.

VICTIM SUPPORT SCOTLAND
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2001

2. STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2001 £	Total Funds 2000 £
INCOMING RESOURCES				
Donations	6,197	-	6,197	52,404
Grants receivable 3	-	2,313,834	2,313,834	1,911,481
Income from charitable trading activities	3,449	-	3,449	10,449
Interest receivable	12,277	-	12,277	17,455
Other income	16,462	-	16,462	1,458
TOTAL INCOMING RESOURCES	38,385	2,313,834	2,352,219	1,993,247
RESOURCES EXPENDED				
Direct charitable expenditure	2,442	2,114,746	2,117,188	1,830,384
Fundraising and publicity	-	47,300	47,300	47,613
Management and administration	-	119,499	119,499	113,924
TOTAL RESOURCES EXPENDED	2,442	2,281,545	2,283,987	1,991,921
NET INCOMING RESOURCES BEFORE TRANSFERS	35,943	32,289	68,232	1,326
Transfer between funds	(47,424)	47,424	-	-
NET OUTGOING/INCOMING RESOURCES FOR THE YEAR	(11,481)	79,713	68,232	1,326
Balances brought forward	31,550	35,600	67,150	65,824
Balances carried forward	20,069	115,313	135,382	67,150

VICTIM SUPPORT SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2001

3. GRANTS RECEIVABLE

	2001 £	2000 £
Scottish Executive : Section 9	27,800	34,318
Scottish Executive : Section 10	1,690,108	1,501,110
Scottish Executive : Witness Service	443,508	136,736
Scottish Executive : Crime Prevention Unit	-	4,000
Scottish Executive : Section 9 Capital	8,000	-
Edinburgh City Council	16,968	16,968
Glasgow City Council	16,782	17,481
West Lothian Council	4,459	4,065
Aberdeenshire Council	7,000	8,800
North Lanarkshire Council	3,633	5,000
South Lanarkshire Council	10,341	6,708
North Ayrshire	3,550	4,000
Angus Council	1,111	1,111
Dundee City Council	3,334	3,334
Perth & Kinross Council	1,000	1,000
Moray Council	3,000	3,000
Renfrewshire Council	3,000	3,000
Midlothian Council	1,874	1,794
East Ayrshire Council	2,660	2,660
East Renfrewshire Council	2,000	1,490
South Ayrshire Council	1,000	1,000
West Dunbartonshire Council	1,000	1,500
Falkirk Council	2,840	2,840
Fife Council	700	700
East Lothian District Council	2,855	2,799
Aberdeen City Council	7,500	7,500
Community Fund (National Lotteries Charities Board)	47,811	138,567
	<u>2,313,834</u>	<u>1,911,481</u>

4. SALARIES

	Management Support & Office staff £	Witness Support Staff £	Area Service Staff £	2001 £	2000 £
Wages & salaries	461,593	152,184	845,891	1,459,668	1,378,743
Social security costs	32,881	14,221	64,860	111,962	110,873
Other pension costs	47,286	8,510	27,926	83,722	75,843
Staff Recruitment					
Expenses & training	63,076	35,582	79,011	177,669	78,006
	<u>604,836</u>	<u>210,497</u>	<u>1,017,688</u>	<u>1,833,021</u>	<u>1,643,465</u>

Average number of
employees during the
year was as follows

25 13 75 113 104

VICTIM SUPPORT SCOTLAND
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2001

4. SALARIES *(continued)*

The Company is a participating employer in the Lothian Pension Fund and in addition contributes to a small number of employees personal pension plans. For further information see note 9. The pension cost charge, representing contributions payable by the Company, amounted to £83,722 (2000: £75,843). Contributions totalling nil (2000: nil) were payable to the fund at the year end and are included in creditors.

No remuneration has been paid to the Directors but expenses have been reimbursed to the extent of £2,329 (2000: £1,880).

5. INTEREST RECEIVABLE AND SIMILAR INCOME

	2001	2000
	£	£
Bank interest receivable	<u>12,277</u>	<u>17,455</u>

VICTIM SUPPORT SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2001

6. TANGIBLE FIXED ASSETS

	Equipment £	Fixtures & fittings £	Total £
COST			
At 1 April 2000	87,040	17,019	104,059
Additions	39,407	12,435	51,842
At 31 March 2001	126,447	29,454	155,901
DEPRECIATION			
At 1 April 2000	73,602	12,281	85,883
Charge for the year	21,382	4,689	26,071
At 31 March 2001	94,984	16,970	111,954
NET BOOK VALUE			
At 31 March 2001	31,463	12,484	43,947
At 31 March 2000	13,438	4,738	18,176

7. DEBTORS

	2001 £	2000 £
Prepayments	21,937	11,968

8. CREDITORS: Amounts falling due within one year

	2001 £	2000 £
Accruals	11,210	8,512
Social security taxes	-	31,723
	11,210	40,235

VICTIM SUPPORT SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2001

9. PENSIONS

The Company is a participating employer in the Lothian Pension Fund ("The Scheme") that provides benefits based on final pensionable pay. The assets of the scheme are held separately from those of the Company. Contributions to the Scheme are charged to the Income and Expenditure account so as to spread the cost of pensions over employees' working lives with the company. The contributions are determined by a qualified actuary on the basis of triennial valuations using the projected unit method.

The most recent valuation was at 31 March 1999. The assumptions that have the most significant effect on the results of the valuation are those relating to the rate of return on investments and the rate of increase in salaries and pensions relative to price inflation. It was assumed that the investment returns would be 2.3% (for Bonds) and 3.5% (for Equities) per annum in real terms. Pensions would be increased to maintain their purchasing power.

The most recent actuarial valuation showed that the actuarial value of the assets of the Scheme represented a funding level of 94% of the value of the benefits that had accrued to members. The contributions of the company and employees in the year were 13.5 per cent and 6 per cent of earnings respectively. In view of the deficit disclosed in the valuation, contributions paid by the Company will increase over the next three years to 16.5 per cent.

The Company also contributes to defined contribution pension plans for a small number of employees; the assets are appropriate insurance policies.

The total pension charge is shown in note 4.

10. COMMITMENTS UNDER OPERATING LEASES

At 31 March 2001 the charity had annual commitments under non-cancellable operating leases as set out below.

	Land and buildings	
	2001	2000
	£	£
Operating leases which expire:		
Within 1 year	2,170	1,405
Within 2 to 5 years	825	-
After more than 5 years	41,000	41,000
	<u>43,995</u>	<u>42,405</u>

VICTIM SUPPORT SCOTLAND
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2001

11. RESTRICTED FUNDS

	Balance at 1 Apr 2000	Movement in resources:		Balance at 31 Mar 2001
	£	Incoming £	Outgoing & Transfers £	£
Restricted Fund	<u>35,600</u>	<u>2,313,834</u>	<u>(2,234,121)</u>	<u>115,313</u>

The directors determined that all grant funded operations were deemed to be restricted to that work. During the year the charity purchased fixed assets from the Witness Service grant. These assets cost £28,781 and having being depreciated are now in the balance sheet at a value of £20,818.

12. DONATIONS IN KIND

In addition to cash donations, donations in kind which are not included in the figures below, have been received as follows:

- A secondee valued at £23,070 from the Bank of Scotland to assist in volunteer recruitment and sponsorship

13. COMPANY LIMITED BY GUARANTEE

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