

SHETLAND RAPE CRISIS
ANNUAL REPORT AND UNAUDITED
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2024

Shetland Rape Crisis

REFERENCE & ADMINISTRATIVE INFORMATION
FOR THE YEAR ENDED 31 MARCH 2024

Charity Name

Shetland Rape Crisis

Charity Number

Scottish Charity Number SC048532

Current Trustees of Shetland Rape Crisis

Laura Hughes	Chair
Carina Newell	Vice Chair
Lindsey Manson	Secretary
Gemma Graham	Treasurer

Contact address

11 Hill Lane
Lerwick
Shetland
ZE1 0HA

Independent Examiner

RSM UK Tax and Accounting Limited
Chartered Accountants
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Shetland Rape Crisis

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

Chair's report

It's been yet another busy year with unexpected challenges, but one where I feel we've really grown and blossomed as a team while continuing to provide a service where we listen to and believe survivors, helping them find their own way forward.

2024 began with the devastating news that the Centre couldn't re-open after the festive break due to weather damage from Storm Gerrit. More extreme weather followed, meaning that repairs were more of a challenge than initially expected, and work was ongoing until July. However, I am delighted to say that in late July 2024, we were able to return to delivering our services in the Centre again.

We want to say a big thank you to our landlord, Shetland Islands Council, and their building contractors, who acted quickly to protect the Centre from further damage and supported and consulted with us over the last 6 months, while working tirelessly to bring the space back to life again.

We'd also like to thank other organisations who came to our aid during this time, donating space and resources to help us continue delivering our services. Our thanks especially to Relationships Scotland - Shetland, Shetland Women's Aid, Voluntary Action Shetland, and UHI Shetland.

But, most importantly, I want to highlight our staff team, who were outstanding in keeping the service running and went above and beyond to make sure that everything still ran as smoothly as possible. I also want to thank our service-users, who were universally understanding and open to exploring different ways of working while the Centre was inaccessible.

This year, the Board of Trustees has been working together to strengthen our practice and ensure we are equipped to continue providing good governance and strategic direction to the organisation. Part of this work has included consulting upon and updating the organisation's strategic plan for the next two years.

This was supported by some much appreciated funding from Rosa (the UK fund for Women & Girls) that enabled us to work with feminist governance consultant, Shirley Otto, who visited Shetland to deliver this face-to-face with us in November last year.

Shirley is an expert in this field and the knowledge she shared with us was invaluable. I think everyone that was there will agree that her energy left us feeling motivated and empowered. She was due to deliver another session at the end of January, but this was postponed due to the building being closed. We hope to rearrange this now we are back in the space, and we look forward to meeting with her again soon.

I would also like to thank Christina Inkster, who stepped down as a Trustee this year, for her time on the Board. She always approached everything with so much care and compassion, and we would like to wish her all the best in her future endeavours.

We remain a small Board of 4, but we're actively in the process of recruiting new members, so we are hopeful that we may see a few new faces joining us soon. We continue to welcome interest from women interested in joining us. If this is you, email us at: contact@compasscentre.org.

Throughout the year, we also received funding from the National Lottery for a research project into the needs of young survivors. Our Young Survivors' Practitioner, Jess, presented the results of this research to the Board in March, after having consulted with 78 young people from all over Shetland via surveys, focus groups, and interviews.

Shetland Rape Crisis

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

This work has helped us to understand more about young Shetlanders' needs, the practicalities of their lives, and barriers to accessing help; as well as the types of support they'd like to see, and the ways they would prefer to access information. We're very grateful for their input and Jess' work, which will help us to shape our services so that they are more accessible and inclusive of young survivors needs and perspectives in future.

In 2023/24, we also completed another long-term ambition: renovating an unused outbuilding in the garden at the Centre from a concrete shell into a safe, cosy space for appointments, meetings and other work. This space has now been officially named Da Nyook following a vote from our volunteers and local donors.

I'd like to say a massive thank you to Emer, Lizzie and Lena from Mid Yell Junior High School, and Zoe, Holly, Willam, and Tylor from the Anderson High School, who picked The Compass Centre as part of the Youth & Philanthropy Initiative (YPI) competition, which asks young people to research a local charity and present to their peers and a panel of judges on why they think the charity deserves the donation. The groups gave amazing presentations, and each won an incredible £3000 for The Compass Centre. Well done!

The Compass Centre is a charity which provides a warm, safe, and welcoming space for survivors to seek support, and, like any charity, we rely on funding to ensure the running of our service. I'd like to thank all our donors and funders for their continued support this year so that we can keep providing this much needed service.

Lastly, I would like to say thanks again to our wonderful staff, board, and volunteers. Without you all, there would not be a Compass Centre.



Laura Hughes
Chair of the Board of Trustees
Shetland Rape Crisis

DATE: 27 September 2024

Shetland Rape Crisis

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

The Trustees present their report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution as a SCIO, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "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)" (as amended for accounting periods commencing from 1 January 2019).

Objectives and activities

The charity's objectives are to relieve the distress and promote the welfare of anyone affected by any form of sexual violence or exploitation experienced at any time in their lives by providing a practical support service including free confidential trauma informed information, advocacy, emotional support and therapeutic support.

The organisation's purposes are:

- to provide free, confidential, trauma informed information, advocacy, emotional support and therapeutic support to anyone affected by any form of sexual violence
- to promote education and prevention of rape/sexual violence and its effects, whether psychological, physical, legal and/or medical
- to advance human rights by working towards the prevention and, ultimately, the elimination of sexual violence by all means including awareness raising and education
- to promote equality and diversity by working to a feminist ethos and be an active part of the wider movement campaigning nationally in the best interests of anyone affected by rape, sexual violence and exploitation.

The Trustees have paid due regard to guidance issued by OSCR in deciding what activities the charity should undertake.

Shetland Rape Crisis

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

About Shetland Rape Crisis

Founded in 2016, Shetland Rape Crisis is a specialist independent charity working towards a Shetland where everyone is equally safe and respected; where women and girls thrive as equal citizens; and where no-one in our community lives with the threat of sexual violence or its impacts.

Based in The Compass Centre in Lerwick and delivering outreach work across the Isles, we are an all-women staff and leadership team, united by a shared love of our island community and the belief that sexual violence is not inevitable, it is preventable.

We are a member of Rape Crisis Scotland and work to the Rape Crisis National Service Standards. This is a quality assurance framework that ensures the safety, quality, and effectiveness of our specialist services, as well as the values, ethos, and approach that underpins our work. The core standards are: Specialist Service Provision, Strong Leadership, Responsive to Survivors, Safe Practice, and Lasting Impact.

We believe that a Shetland free from sexual violence is a Shetland free from inequity, the root cause and consequence of violence. As an organisation, we are committed to taking an intersectional feminist approach to our work, and we advocate for the protection and promotion of the rights of women and girls, the rights of children and young people, anti-racism, accessibility, inclusion, and disability rights, LGBTI+ rights and inclusion, reproductive rights, and human rights more broadly.

What We Do

We provide free and confidential specialist support to non-abusive people of all genders (age 13+) in Shetland who've been affected by sexual violence (that is: unwanted sexual behaviour), no matter what happened or when.

This includes emotional and practical support, counselling, and advocacy, delivered in a non-judgemental, survivor-centred, empowerment-oriented, and trauma-informed way. We believe survivors voices are important, and when you tell us about your experiences, we believe you and support you.

This can be face-to-face at the centre or other agreed places such as the third-sector hub or health centres. If you prefer, we can also provide support over the phone, via video-call, by text, by email, and through secure messaging services. Most service-users engage with a mix of these approaches.

We understand that in Shetland it can feel difficult to maintain privacy. We work together to understand your needs and build a support agreement that honours our shared commitments to safety, confidentiality, and choice. For women and girls, we offer the choice of women-only appointment times.

We also deliver specialist sexual violence prevention education in secondary schools and college settings, lead on campaigns and community events, deliver specialist training, and take part in strategic partnerships with the local authority, health, and third sectors advocating for the inclusion of concerns relating to sexual and gender-based violence in Shetland.

We believe in centring the voices of survivors at all levels of our work, and we facilitate a young activists' volunteer group, BEE (Bold, Equal and Empowered), who meet fortnightly to lead on awareness-raising campaigns and events, and an ex-service users' reference group for adult women, OWL (Onward, Wellness, Learning), who help to contribute to our service priorities and development.

Shetland Rape Crisis

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Our specialist services include:

- Sexual Violence Information and Resources
- Sexual Violence Support Service
- Sexual Violence Counselling Service
- Sexual Crime Advocacy Service
- Information, Support and Training for Other Professionals
- Sexual Violence Prevention Programme
- Equally Safe at Schools Programme

Our Approach

We recognise sexual violence as any sexual behaviour, acts, contact, or communication that is not wanted and/or freely agreed to. This includes any forced, pressurised, coerced, or deceptive sexual act or behaviour that violates your right to make uncoerced choices about your own body, life, and experiences, free from duress.

Although some sexual violence may result in physical injury, most sexual violence does not. We use the umbrella term "violence" because "violence" is the plural of "violation" and makes clear that these behaviours are part of a spectrum of abuse.

As a feminist organisation, we understand that the cause and consequence of sexual violence is an imbalance of power. This means that anyone, of any gender, may be affected by it and need support, and we are proud to provide services to people of all genders.

But to fully understand and address the scale and impact of the problem, we take a gendered analysis and approach to work, recognising that sexual violence is a form of gender-based violence (GBV).

This means that victims, perpetrators, and the way sexual violence is carried out, relates directly to wider gendered power imbalances and inequities in society - namely that men have a disproportionate level of power and privilege, and women, people of other minoritised genders, and children and young people do not experience equal levels of power, choice, rights, or representation.

We also recognise that power imbalances can intersect and compound, further disempowering survivors. This means that, to effectively tackle sexual violence, we believe that we must also take an intersectional approach to our work.

An intersectional approach means that we aim to recognise and address the intersecting and compounding inequities that survivors may experience because of other existing societal power imbalances such as class, race, ethnicity, ability, neurology, age, sexual orientation, and/or immigration status.

We examine these power dynamics so that we are better able to empower survivors and those affected by sexual and gender-based violence in our community, including those who face additional marginalisation and inequity.

We aim to increase empowerment by increasing access to information, resources, support, meaningful choices, and opportunities to influence change. We take care to wield our own power responsibly and empower survivors to access their rights to take informed decisions about their own lives and bodies, free from violation or coercion.

Shetland Rape Crisis

TRUSTEES' REPORT (CONTINUED)

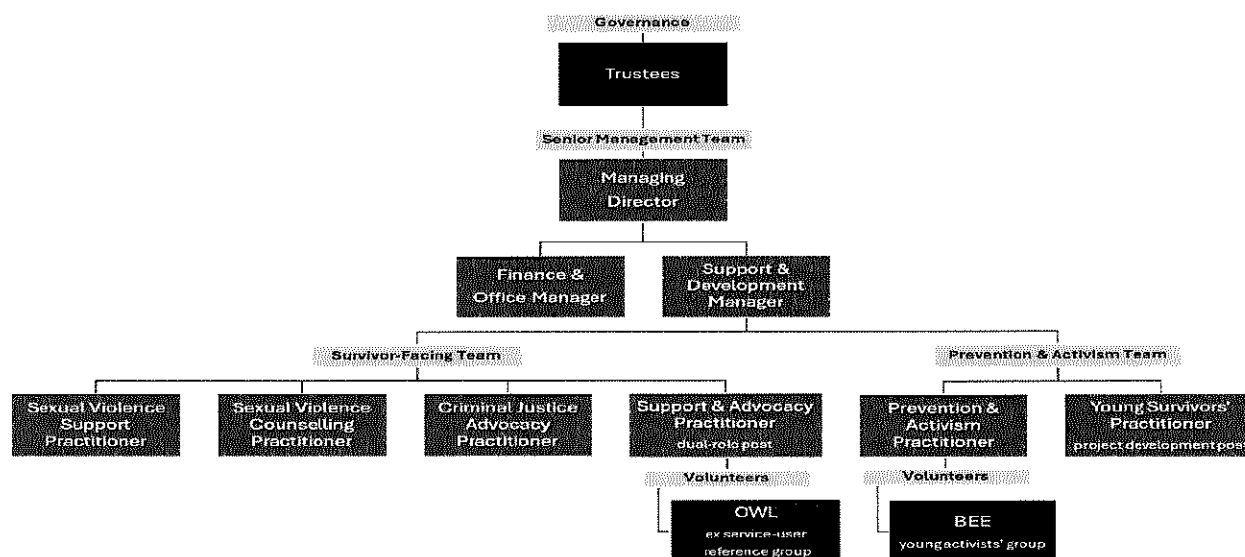
FOR THE YEAR ENDED 31 MARCH 2024

As an organisation, we are trans-inclusive and pro-choice, and we believe in holding perpetrators of sexual violence to account.

We take a trauma-informed approach to our work and our Practitioners are required to be trained at Trauma-Skilled level in the NHS Education for Scotland Transforming Psychological Trauma Framework.

Our work to become anti-racist and intersectional is an ongoing process, and we are committed to learning and reflection, and welcome feedback on how we can improve.

Organisational Structure 2023-24



2023-24 - A Year in Review

Throughout 2023-24, Shetland Rape Crisis...

- **Received 78 new referrals to our services**
64 women / 11 men / 3 not disclosed
- **Supported a total of 90 cases across our services**
74 women / 13 men / 3 not disclosed
 - 33 people in the Sexual Crime Advocacy Service
 - 40 people in the Sexual Violence Support Service
 - 17 people in the Sexual Violence Counselling Service
- **Delivered sexual violence prevention workshops to 853 young people**
383 girls / 343 boys / 12 other / 106 not disclosed
- **Consulted with 181 people as part of outreach focussed on service development and improvement**

Shetland Rape Crisis

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

A Service User's Story

In her own words, a service user shares her story of accessing help from The Compass Centre. Shared with permission by the service user and with our gratitude for her bravery and her voice.

"When I got in touch with Shetland Rape Crisis, I was at breaking point. 26 years of trauma from childhood sexual abuse came to the surface and I felt like my life was spiralling downwards.

Reaching out to Shetland Rape Crisis was the best thing I could have done. Although at the time it was a very daunting and frightening thought, I needn't have worried – they gave me a voice and helped me move forwards with my life in so many ways that I didn't think was possible for me. I found a safe place to open up fully and take it forwards with amazing support that helped me grow as a person and believe in myself.

The support I have had over the last 4 years has been tremendous on so many levels. Each and every one of the team I have spoken to have supported me in every decision and believed in me from the start with kindness, care, empathy and compassion. These ladies are remarkable in what they do.

One person sat with me for almost 14 hours over the course of 2 days while I did my statement to the police – I couldn't have done it without her and will be forever grateful to her for the time she gave me.

Another supported me through the ups and downs of the High Court process, which took a long time to come to trial. They got answers to all my questions, supported me and my family through the good and the bad times, and advocated for me on another level.

They also travelled to the court with me and sat with me, before, during, and after it all. No amount of words can explain how grateful I am and always will be to this person, I would never have got through any of it without them. Their help, support and patience, helped me to build my strength and confidence to carry on.

I can't change the past but with the help of The Compass Centre, I am now able to look to the future, be happier and... live peacefully! I can't thank you enough."

Sexual Crime Advocacy Service

33 people received help from this service in 2023/24

29 women / 4 men

If you have reported, or are considering reporting, what happened to you, our Sexual Crime Advocacy Service is here to support you through the process. We are not lawyers, but we are here to answer your questions, provide information and resources, and help you prepare for the next steps.

We may also be able to help by being a supportive presence during statements and court proceedings, and liaising with Police Scotland, and The Crown Office and Procurator Fiscal Service to assist you with updates. In some cases, we may also be able to offer support to witnesses, family, friends and loved ones.

This is an end-to-end service, meaning that, should you so wish, you will remain in service until after your case is closed. Frequency of appointments will be agreed with your Criminal Justice Advocacy Practitioner and if you need more help during this time, you may also be able to refer to the Support or Counselling Service, or to other external services.

This service was funded in 2023/24 by Rape Crisis Scotland, as part of the Scottish Government Victim Centred Approach Fund, and by Shetland Charitable Trust.

Shetland Rape Crisis

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Sexual Violence Support Service

40 people received help from this service in 2023/24

28 women / 9 men / 3 not disclosed

Our Sexual Violence Support Service offers emotional and practical support for up to 6 months with a trained Sexual Violence Support Practitioner. Appointments are weekly or fortnightly. Support is led by you and what you would like to achieve in this time. You don't have to talk about what happened, but if you do, we are here to listen. We provide a space to talk about how you're feeling and support to manage the complex emotions that come after an experience of sexual violence.

We know that the trauma of sexual violence can touch on every aspect of your life. We can also support you to navigate the areas of your life that have been affected such as: safety planning, attending appointments, expressing your needs to loved ones and/or other services, help with benefits, help with housing, and more.

This service was funded in 2023-24 by the Scottish Government's Delivering Equally Safe Fund, the Scottish Government's Adult Survivors of Childhood Sexual Abuse Fund, and Shetland Charitable Trust.

Sexual Violence Counselling Service

17 people accessed help from this service in 2023-24

17 women

Our Sexual Violence Counselling Service offers person-centred counselling for up to 6 months with a BACP registered counsellor. Appointments are weekly or fortnightly. Your Sexual Violence Counselling Practitioner provides a safe, confidential, and supportive environment for you to work through your experiences and to find ways of healing.

Counselling can bring up difficult emotions, and your sessions will help you work through and manage these. You do not need to re-visit what happened to you if you don't want to, but if you feel it might help you to make sense of things, we will support you to do this in a safe way. Achieving benefits through counselling requires commitment, and so we ask for an openness and willingness to engage with the process so that we can work together towards a positive outcome for you.

This service was funded in 2023/24 by the Scottish Government's Delivering Equally Safe Fund.

Sexual Violence Prevention Programme

In 2023-24, 853 young people attended Sexual Violence Prevention Workshops

383 girls / 343 boys / 12 other / 106 not disclosed

We believe that sexual violence is not inevitable, it is preventable. A core part of our work is to prevent sexual violence through education, campaigns, and activism in our local community.

As part of the Rape Crisis Scotland National Sexual Violence Prevention Programme, we deliver evidence-based educational workshops aimed at preventing sexual violence in schools and youth settings across Shetland. We also support schools to implement the Scottish Government recommended Equally Safe at School Programme – a whole school approach to sexual and gender-based violence.

After Prevention Workshops in 2023-24, an average of...

- 97% said they knew where they could go for support
- 94% said they felt they could join in the workshops
- 94% said they felt that young people should have access to this education
- 94% said they understand what consent means

Shetland Rape Crisis

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

- 98% said they understand that pornography doesn't show consent
- 97% said they understand that sexual experiences don't need to be like those shown in porn
- 94% said they would be better able to recognise bullying online

In their own words, young people who attended Prevention Workshops in 2023-24 said that, for them, the most important thing they'd learned was...

- "...people can't consent when drunk."
- "...don't share other people's photos without consent."
- "...how many different types of sexual violence there are."
- "...sexual experiences that I see on porn, don't have to be like future experiences."
- "...that it's okay to talk about sexual things, the issues around sex are not talked about."
- "...how porn can change your views on women."

Our Prevention and Activism work was funded in 2023-24 by Rape Crisis Scotland as part of the Scottish Government's Children, Young People and Families' Early Intervention Fund, the Scottish Government's Delivering Equally Safe Fund, and Shetland Charitable Trust.

Young Survivors' Research Project

78 young people (aged 13-25) from across the whole of Shetland participated in this research

In 2023-24, we received funding from the National Lottery Improving Lives Fund for a research project to better understand the needs of young Shetlanders (aged 13-25) affected by sexual harm, the barriers to accessing help, and to co-develop specialist approaches and resources for young people who want to access our services.

The Young Survivors' Practitioner worked with 78 young people via surveys, focus groups, and interviews. The young people identified shared needs, barriers, and actions. Some key themes they identified included:

- Practicalities to accessing help (location, transport, times, availability)
- Confidentiality concerns and stigma
- Types of support available
- How to find out more information about our services and other help available to them
- Navigating small community settings and conflicts of interest
- What topics feel prominent for young people

As a result of this work, we've now agreed an action plan to address these barriers in order to increase access to help for young Shetlanders affected by sexual harm over the next two years.

This research was funded in 2023-24 by The National Lottery Improving Lives Fund.

Governance Developments 2023-24

This year, we reviewed and refreshed our Vision, Mission, Values and Strategic Priorities. As part of this work, we consulted with key stakeholders, including:

- Service-users
- Staff, trustees, and volunteers
- Partner organisations and professionals in health, justice, local authority, and third sectors
- The Shetland community via social media
- Wider communities via social media

Shetland Rape Crisis

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

We referred to several key frameworks and guidance such as:

- The Scottish Government's Equally Safe Strategy for Preventing and Eradicating Violence Against Women and Girls (refreshed 2023)
- Rape Crisis Scotland National Service Standards (refreshed 2024)
- Shetland Violence Against Women Partnership Strategic Plan 2023-2024
- Shetland Rape Crisis' Strategic Plan 2019-2024
- Shetland Rape Crisis' Access and Inclusion Strategy 2021-2024
- Shetland's Partnership Plan 2018-2028
- NHS Education for Scotland Transforming Psychological Trauma Framework

We ran an anonymous survey in summer 2023 which asked key stakeholders about their awareness and/or engagement with the organisation; how this had impacted them (if at all); what they value about the service; what they think are the most important issues for survivors in Shetland; what they wish was offered to survivors in Shetland, and anything else they think important.

The questions were also explored in focus group sessions with volunteers in BEE (Bold, Equal and Empowered), our facilitated young activists' group for ages 13-25, and OWL (Onward, Wellness, Learning), our facilitated ex-service users' reference group for adult women aged 25+.

The answers generated from the survey and facilitated sessions were anonymised and shared with third party facilitators, Arc of Inclusion, who used these to create and deliver a development session with staff and trustees in late 2023, and to thereafter produce a report capturing key points of agreement.

After this, we worked together with feminist governance consultant Shirley Otto to begin a full feminist governance audit as well as a self-audit against the Strong Leadership section of the Rape Crisis Scotland National Service Standards.

The output of this was used to create a first draft for further consultation, feedback, and edits. The final version was then adopted by the Trustees in March 2024 and can be accessed on our website.

Our Strategic Objectives

1. Shetlanders affected by sexual violence experience improved access to high-quality specialist services, support, and information; and improved health, justice, and community responses.
2. Shetlanders affected by sexual violence are safer; have increased understanding of the impacts of trauma; feel more able to manage the impacts of trauma; and feel more able to take part in their work, education, and/or social life.
3. We work proactively to identify, reduce, and remove barriers to accessing our services and enable active participation in service-improvement; recognising and accounting for the compounding inequities that survivors may experience because of gender, class, race, ethnicity, ability, neurology, age, sexual orientation, and/or immigration status.
4. We work to stay well-connected, visible, and approachable at all levels in our community, contributing to positive change in attitudes and behaviours around sexual and gender-based violence in Shetland.
5. Young people in Shetland show decreased acceptance of stereotypes, harassment, abuse, discrimination, and violence; increased knowledge of how and where to access help and information; and increased support for gender equity, healthy sexual relationships, and consent.

Shetland Rape Crisis

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

6. Strategic approaches to sexual and gender-based violence in Shetland are made stronger and more effective through our ongoing active participation, willingness to share our specialist input, and openness to having courageous conversations with our partners and allies.
7. Shetlanders who share our vision of a future free from sexual and gender-based violence, and most particularly those marginalised due to existing inequities, are engaged; empowered; supported to have their voices heard; and enabled to influence meaningful change.
8. We invest in our people, culture, and systems to support the safe, sustainable, and effective delivery of our services for survivors, and to increase the positive impact of advocacy across Shetland as a whole.

Financial Review

This is the charity's third full financial year as an independent organisation. The basis of accounting is on an accruals basis. Income this year was £381,909 (2023: £359,983). Of this £377,056 - 99% of total income (2023: £345,338 - 96%) was by way of performance related grants from Scottish Government associated funds, Shetland Charitable Trust, and other funds. Expenditure was £399,365 (2023: £338,815), being mainly staff costs of £297,683 - 74% of total expenditure (2023: £251,979 - 74%). This left the charity with closing funds of £92,416 (2023: £109,872) of which £29,223 were restricted (2023: £51,414). At the year end the charity held cash assets of £66,615 (2023: £73,210).

A key goal for the charity this year and last has been building reserves through unrestricted fundraising and donations, with a target of holding unrestricted funds equivalent to three months expenditure.

The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities, while consideration is given to ways in which additional funds may be raised.

The Trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, Governance and Management

The charity is a Scottish Charitable Incorporated Organisation. It is incorporated by way of its constitution which serves as its governing document.

The Trustees who served during the period were:

Name	Appointed	Resigned	Office held
Laura Hughes	15 April 2020		Chair
Carina Newell	30 May 2023		Vice Chair
Christina Inkster	30 May 2023	27 February 2024	Secretary
Gemma Graham	30 May 2023		Treasurer
Lindsey Manson	11 November 2021		Secretary (from 27 February 2024)

None of the Trustees have any beneficial interest in the organisation.

The structure of the organisation consists of the board who hold regular meetings, and generally control the activities of the organisation. The board also appoints charity trustees to fill vacancies, and the people serving on the board have power to make changes to the constitution itself. The maximum and minimum number of charity trustees is 10 and 3 respectively.

Shetland Rape Crisis

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

The board may at any time appoint any person to be a charity trustee by way of a resolution passed by majority vote at a board meeting.

At the conclusion of each Annual General Meeting (AGM):

- any charity trustees appointed during the period since the preceding AGM shall retire from office;
- out of the remaining charity trustees, one third shall retire from office.

A charity trustee who retires from office at the conclusion of an AGM shall be eligible for re-appointment at the next board meeting.

The Trustees' report was approved by the Trustees.



Laura Hughes (Chair)
Trustee

Dated: 27 September 2024

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SHETLAND RAPE CRISIS

I report on the financial statements of the charity for the year ended 31 March 2024, which are set out on pages 15 to 26.

Respective responsibilities of Trustees and examiner

The charity's Trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investments (Scotland) Act 2005 (the 2005 Act) and the Charities Accounts (Scotland) Regulations 2006 (the 2006 Accounts Regulations). The charity's Trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the financial statements as required under section 44(1)(c) of the 2005 Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

(a) which gives me reasonable cause to believe that in any material respect the requirements:

(i) to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and

(ii) to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations; have not been met or

(b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Irene Hambleton BAcc CA
On behalf of RSM UK Tax and Accounting Limited
Chartered Accountants
St Olaf's Hall
Church Road
Lerwick
Shetland Isles
ZE1 0FD

Dated: 30 September 2024.

Shetland Rape Crisis

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Income from:					
Donations and legacies	3	920	0	920	14,645
Charitable activities	2	3,000	374,056	377,056	345,338
Other income	4	3,521	412	3,933	0
Total income		7,441	374,468	381,909	359,983
Expenditure on:					
Charitable activities	5	2,706	396,659	399,365	338,815
Total expenditure		2,706	396,659	399,365	338,815
Net income for the year		4,735	(22,191)	(17,456)	21,168
Transfers between funds		0	0	0	0
Reconciliation of funds:					
Total funds brought forward		58,458	51,414	109,872	88,704
Total funds carried forward		63,193	29,223	92,416	109,872

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

Shetland Rape Crisis
BALANCE SHEET
AS AT 31 MARCH 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible fixed assets	9		27,645		12,539
Current assets					
Debtors	10	5,055		30,847	
Cash at bank and in hand		<u>66,615</u>		<u>73,210</u>	
Total current assets			71,670		104,057
Creditors: amounts falling due within one year	11	<u>6,899</u>		<u>6,724</u>	
Net current assets			64,771		97,333
Total assets less current liabilities			<u>92,416</u>		<u>109,872</u>
Income funds					
Restricted funds	12		29,223		51,414
Unrestricted funds	13		<u>63,193</u>		<u>58,458</u>
			<u>92,416</u>		<u>109,872</u>

Approved by the Trustees and signed on their behalf



Laura Hughes (Chair)
Trustee

Dated: 27 September 2024

Shetland Rape Crisis

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

1. Accounting policies

Charity information

Shetland Rape Crisis is a Scottish Charitable Incorporated Organisation, incorporated in Scotland. The registered office is 11 Hill Lane, Lerwick, Shetland, ZE1 0HA.

Shetland Rape Crisis was registered on 10 July 2018. These financial statements relate to the period 1 April 2023 – 31 March 2024.

Basis of accounting

The financial statements have been prepared in accordance with the charity's constitution, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Updated Bulletin 1 not to prepare a Statement of Cash Flows.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these accounts are rounded to the nearest £.

The basis of preparation of these accounts is on an accruals basis for the 2024 year.

Going concern

The charity is dependent on the continued support of funding agencies to fund its future activities.

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

Fund accounting

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that the income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount.

Expenditure

All expenditure is included on an accruals basis, and is recognised when there is legal or constructive obligation to pay for expenditure, and is inclusive of VAT.

Charitable activities 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, and those costs of an indirect nature necessary to support them.

Shetland Rape Crisis

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

All costs are allocated between the expenditure categories of the income and expenditure account on a basis designed to reflect the use of the resource.

No single equipment purchase with a cost of below £1,000 is to be capitalised.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off the assets over their estimated useful life.

Tenant improvements – these have been depreciated over the number of years remaining on the lease of the property, which is 4 years.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Leases

Rentals payable under operating leases are charged to income and expenditure when paid.

Government grants

Income from government and other grants, whether capital or revenue grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that income will be received and the amount can be reliably measured and is not deferred.

Shetland Rape Crisis

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

2. Income from charitable activities

	2024	2023
	£	£
Performance related grants	377,056	345,338
	<u>377,056</u>	<u>345,338</u>
Analysis by fund:		
Unrestricted funds	3,000	3,000
Restricted funds	374,056	342,338
	<u>377,056</u>	<u>345,338</u>
Performance related grants:		
Unrestricted		
Wood Group - YPI	3,000	3,000
Restricted		
Delivering Equally Safe Fund	173,098	172,962
Early Intervention Fund	14,967	14,955
Advocacy Fund	46,000	45,000
Survivors of Childhood Abuse Fund	46,216	48,897
Shetland Charitable Trust	46,800	33,000
National Lottery	37,690	-
Tampon Tax Fund	-	7,582
ROSA Stand with Us Fund	5,285	6,730
ROSA Voices from the Frontline Fund	4,000	-
Shetland Community Benefit Fund	-	3,400
Bank of Scotland Reach Fund	-	4,400
Rural Communities Fund	-	5,000
Inspiring Scotland Digital Fund	-	412
	<u>377,056</u>	<u>345,338</u>

Shetland Rape Crisis

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

3. Income from donations and legacies

	2024	2023
	£	£
Donations and legacies	920	14,645
	<u>920</u>	<u>14,645</u>
Analysis by fund:		
Unrestricted funds	920	14,645
	<u>920</u>	<u>14,645</u>
Other income:		
Facebook fundraising	54	150
Easyfundraising	-	16
Private donations	71	1,588
Justgiving donations	518	181
Co-op Local Community Fund	-	7,271
NFU	-	3,189
Enquest	-	1,000
BAM Nuttall	-	1,000
Venesky Brown	-	250
CAF Bank	252	-
Amazon Smile	25	-
	<u>920</u>	<u>14,645</u>

4. Other income

	2024	2023
	£	£
Other income	3,933	-
	<u>3,933</u>	<u>-</u>

Other income was £3,933 (2023: £nil) of which £3,521 (2023: £nil) was unrestricted and £412 (2023: £nil) was restricted.

Shetland Rape Crisis

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

5. Expenditure on charitable activities

	2024	2023
	£	£
Service staff costs	234,212	188,319
Counselling service	2,400	4,420
Rent, insurance and electricity	18,161	16,046
Books, stationery, advertising and subscriptions	3,501	17,885
Office expenses	15,561	13,687
Office equipment	3,016	3,502
Training, travel and meetings	30,963	12,236
Supervision	4,673	3,526
Memberships and subscriptions	854	744
Volunteer expenses	100	415
Sundry expenses	2,610	2,644
Grant repayment	-	375
Depreciation (see note 9)	9,216	3,135
	<u>325,267</u>	<u>266,934</u>
Share of support costs (see note 6)	71,284	69,433
Share of governance costs (see note 6)	2,814	2,448
	<u>399,365</u>	<u>338,815</u>
Analysis by fund:		
Unrestricted funds	2,706	600
Restricted funds	396,659	338,215
	<u>399,365</u>	<u>338,815</u>

Shetland Rape Crisis

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

6. Support costs

	2024	2024	2023
	Support costs	Governance costs	
	£	£	£
Support staff costs	63,471		63,660
Professional fees (HR and H&S)	7,813		5,773
Independent examination/ statutory accounts preparation		2,814	2,448
	<u>71,284</u>	<u>2,814</u>	<u>71,881</u>
Analysed between:			
Charitable activities	<u>71,284</u>	<u>2,814</u>	<u>71,881</u>

The statutory accounts preparation fees were payable to the independent examiner.

7. Trustees

The trustees received no remuneration in the year. Trustees were reimbursed for expenses during the year totalling £90 (2023: £Nil). Volunteers were reimbursed for expenses during the year totalling £10 (2023: £415).

8. Employees

	2024	2023
Number of employees		
The average monthly number of employees during the period was:	<u>9</u>	<u>8</u>
Employment costs:		
Wages and salaries	258,348	217,823
Social security costs	19,582	16,730
Other pension costs	19,753	17,426
	<u>297,683</u>	<u>251,979</u>

There are no employees who received employee benefits of more than £60,000.

Shetland Rape Crisis

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

9. Tangible Fixed Assets

	Tenant Improvements £
Cost	
At 1 April 2023	15,674
Additions	24,322
At 31 March 2023	<u><u>39,996</u></u>
Depreciation	
At 1 April 2023	3,135
Depreciation charged in the year	9,216
At 31 March 2023	<u><u>12,351</u></u>
Net book value	
At 31 March 2024	<u><u>27,645</u></u>
At 31 March 2023	<u><u>12,539</u></u>

10. Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Prepayments and accrued income	<u><u>5,055</u></u>	<u><u>30,847</u></u>

11. Creditors

	2024 £	2023 £
Amounts falling due within one year:		
Accrued expenses	6,899	1,439
Deferred income	-	5,285
	<u><u>6,899</u></u>	<u><u>6,724</u></u>

The 2023 deferred income is in respect of grant income all received before 31 March 2023, but in relation to activities to be delivered in the next accounting period.

Shetland Rape Crisis

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

12. Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 31-Mar-23 £	Movement in funds		Balance at 31-Mar-24 £
		Incoming resources £	Resources expended £	
Early Intervention Fund	875	15,379 -	15,463	791
Advocacy Fund	1,399	46,000 -	47,142	257
Survivors of Childhood Abuse Fund	6,719	46,216 -	52,618	317
Shetland Charitable Trust	8,582	46,800 -	54,258	1,124
Delivering Equally Safe Fund	10,928	173,098 -	181,557	2,469
ROSA Fund (Stand With Us)	6,730	5,285 -	12,015	-
ROSA Fund (Voices from the Frontline)	-	4,000	-	4,000
National Lottery (part)	-	27,690 -	27,060	630
Capital Reserve Funds:				
National Lottery (part)	-	10,000 -	2,500	7,500
Tampon Tax Fund	4,403	- -	1,101	3,302
Shetland Community Benefit Fund	2,720	- -	680	2,040
Bank of Scotland Reach Fund	3,896	- -	974	2,922
Rural Communities Fund	4,750	- -	1,188	3,562
Inspiring Scotland Digital Fund	412	- -	103	309
	<u>51,414</u>	<u>374,468 -</u>	<u>396,659</u>	<u>29,223</u>

All of the following funds receive performance related grants from the Scottish Government and associated funds, Shetland Charitable Trust, and the National Lottery, for the named purposes:

The Early Intervention Fund is awarded to Rape Crisis Scotland and distributed to centres Scotland-wide to deliver the National Sexual Violence Prevention and Equally Safe at School Programmes. This funds part of the Prevention & Activism Worker's post and associated costs.

The Advocacy Fund is used to support anyone considering reporting sexual violence to the police, to ensure that they have as much information available to them as possible to help them come to the decision that is right for them. This part funds the two Advocacy Workers and associated costs.

Survivors of Childhood Abuse Fund is awarded directly to Shetland Rape Crisis, and is used to part fund the salaries of two Support Workers, along with some core costs. This fund ends on 30 September 2024.

Shetland Charitable Trust Fund part funds four members of staff, along with some core costs. Any unused monies can be retained up to a value of 3 months of the total grant. Formal approval for underspends above this amount to be retained, must be sought from Shetland Charitable Trust.

The National Lottery Improving Lives Fund is to develop a specialist service pathway and resources for young people of all genders (aged 13-25) in Shetland, who have been affected by sexual harm. This is a three year award, which funds one part-time member of staff. In addition, in the first year of

Shetland Rape Crisis

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

funding, we were awarded £10,000 towards the cost of refurbishing an outbuilding to create a second client meeting space.

The Delivering Equally Safe Fund (DES) replaced the Scottish Government Core Fund. Initially, this fund was to run until September 2023, however, this has been extended to March 2025. The purpose of this fund is to reduce the harmful effects of sexual violence by survivors being able to access appropriate high quality services, as well as to improve these services through the participation of survivors.

An award from the ROSA Stand With Us Fund, was received to enable staff to undertake suicide awareness training, and for Trustees to visit Edinburgh Rape Crisis Centre, in order to share best practice.

ROSA Voices from the Frontline, awarded us funding to deliver a survivors' voices project, in partnership with Shetland Women's Aid.

13. Unrestricted funds

The income funds of the charity include unrestricted funds comprising the following unexpended balances of donations and grants:

	Movement in funds				Balance at 31-Mar-24 £
	Balance at 31-Mar-23 £	Incoming resources £	Resources expended £	Transfers £	
Scottish Government Core Fund	12,716	-	-	-	12,716
Covid Recovery Fund	35	-	35	-	-
Capital - Wood Foundation	2,400	3,000	1,350	-	4,050
Fixed Assets Internally Funded	-	-	-	3,961	3,961
General Reserve	43,307	4,441	1,321	3,961	42,466
	<u>58,458</u>	<u>7,441</u>	<u>2,706</u>	<u>-</u>	<u>63,193</u>

The Compass Centre was the chosen recipient of the successful Mid Yell High School Youth Philanthropy Initiative group, with this award coming from the Wood Foundation.

Income into the General Reserve, comprise donations, a number of reimbursements and refunds, and income from an insurance claim.

14. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	2024 Total £	2023 Total £
Fund balances at 31 March 2024 are represented by:				
Tangible fixed assets	8,011	19,634	27,645	12,539
Current assets/(liabilities)	55,182	9,589	64,771	97,333
	<u>63,193</u>	<u>29,223</u>	<u>92,416</u>	<u>109,872</u>

15. Financial commitments, guarantees and contingent liabilities

There are contingent liabilities to pay back any grants received if conditions are breached. The grantors may also ask for money back if a surplus is made in that fund.

Shetland Rape Crisis

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

16. Related party transactions

There were no disclosable related party transactions for the year ended 31 March 2024.

17. Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2024	2023
	£	£
Within one year	6,237	5,000
Between one and five years	21,613	21,250
In over five years	-	-
	<u>27,850</u>	<u>26,250</u>

