

# SHETLAND RAPE CRISIS

ANNUAL REPORT AND UNAUDITED  
FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 MARCH 2025

# Shetland Rape Crisis

## REFERENCE & ADMINISTRATIVE INFORMATION FOR THE YEAR ENDED 31 MARCH 2025

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### Charity Name

Shetland Rape Crisis

### Charity Number

Scottish Charity Number SC048532

### Current Trustees of Shetland Rape Crisis

Victoria Johnson	Co-Chair
Lucy Livingstone	Co-Chair
Leanne Goodlad	Secretary

### Contact address

11 Hill Lane  
Lerwick  
Shetland  
ZE1 0HA

### Independent Examiner

RSM UK Tax and Accounting Limited  
Chartered Accountants  
St Olaf's Hall  
Church Road  
Lerwick  
Shetland  
ZE1 0FD

# Shetland Rape Crisis

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 MARCH 2025

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#### Chair's report

As we mark the end of another impactful year at Shetland Rape Crisis (SRC), we find ourselves reflecting not only on the progress made and challenges we've overcome in 2024/25, but also on the remarkable journey and transformation the service has had over the past decade. With the coming year (2026) marking SRC's 10th anniversary, and following a year of change within the organisation, it feels timely to pause, reflect and look forward to opportunities in the coming years.

SRC was born from a shared vision in late 2015 — a vision of a Shetland where survivors of sexual violence could access local, specialist support. What began with the appointment of Linda Gray in early 2016 as the founding Manager and Counsellor soon became a vital, independent charity with its own premises (which we later named The Compass Centre), a growing team, and deep roots in the community. In late 2019 SRC welcomed Lisa Ward as the new Service Manager, having been involved in the organisation since 2016, to guide the organisation through its next chapter. From supporting 47 people in its first year to supporting 89 people across 2024/25, the need for our service in Shetland, and the scale our impact, is clear.

This past year brought new challenges alongside continued growth. Severe weather over the festive period in 2023/24 caused damage to our centre and meant the team began the year working away from the centre. Thanks to the unwavering dedication of staff, the patience and flexibility of survivors, and the generosity of funders — especially The Robertson Trust and Shetland Charitable Trust — SRC was able to continue delivering our core services without pause. By the end of July 2024, we had returned to offering in-person appointments at The Compass Centre, and the re-opening event in late August 2024 was a joyful moment, symbolising resilience and collective strength. A special thank you to the young people who helped fundraise for the service and had the honour of cutting the ribbon at the event.

Alongside our core work in 2024/25, we continued to advocate for systemic change through awareness raising and capacity building activity. This included the delivery of specialist workshops to around 850 young Shetlanders in our secondary schools, developing tailored training packages in collaboration with partners; ongoing participation in national and local strategic partnerships; and leading on several high-profile campaigns and events. We also supported community participation through our young activists' volunteer group (BEE) and our ex-service user reference group (OWL), ensuring that survivor voices and lived experience continue to shape and inform our work - an approach we're committed to strengthening in the coming year.

In December 2024, we were proud to launch our new Feminist Library, a beautiful collection of books exploring feminist theory, gender, race, consent, and more. The initiative demonstrates our commitment to community education and empowerment and the library is open to anyone who would like to borrow a book from our collection. If you're interested to find out more, please email [contact@compasscentre.org](mailto:contact@compasscentre.org)

This year also saw changes within our staff team and Board. In late 2024, we welcomed three new trustees to the Board (ourselves, Lucy Livingstone and Victoria Johnson, along with fellow trustee Leanne Goodlad). We also said goodbye and gave heartfelt thanks to Mairi Thomson (for four years of service), Laura Hughes (for 5 years as a trustee, 3 years as chair), Lindsey Manson (for 4 years as a trustee), Gemma Graham and Carina Newell (both 2 years as trustees). Significantly, this year also saw Lisa Ward moving on from the Managing Director role after more than five years leading the team and nearly a decade of involvement with SRC. We extend our thanks and gratitude to Lisa for the time they dedicated to the centre, and wish all exiting staff and board members all the very best for their future.

With these changes we're currently a small, but dedicated, Board of three and we're actively recruiting for new members. We would love to hear from women who passionately support our cause and are interested in learning more about the role. If you'd like an informal chat or more information, please get in touch with us at: [contact@compasscentre.org](mailto:contact@compasscentre.org)

# Shetland Rape Crisis

## TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

As we look ahead to 2025/26, a year that will see further leadership transitions, we know that change, while never easy, also brings opportunity. We are delighted to welcome Debbie Sangster as our new Managing Director, who joins at a pivotal time to carry SRC forward into its next chapter, along with Catherine Hawick, who will support the team in the role of Finance and Office Manager.

As many of us are aware, charities like SRC continue to navigate an increasingly complex political, social, and funding environment. We are truly grateful to our donors and funders, whose continued support provides the vital resources we need to provide support services to those who need it most. Despite the challenging landscape we're operating in and changes to the organisation this past year, one thing remains unchanged: our commitment and dedication to the people we support here in Shetland. We remain firmly grounded in feminist values, guided by survivor-led practice, and driven by a belief that meaningful change around the issues of sexual and gender-based violence is possible when communities work together.

We close this report with deep gratitude — to our staff, volunteers, fellow trustees, funders, partners, supporters, allies, and, most of all, to the survivors who put their trust in us to walk alongside them on their journey.

Here's to the next 10 years at SRC, we're excited to see what the future holds.

With solidarity,

*Victoria Johnson*  
*Lucy Livingstone*

Victoria Johnson/Lucy Livingstone  
Co-Chairs of the Board of Trustees  
Shetland Rape Crisis

DATE: 19/09/2025

# Shetland Rape Crisis

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 MARCH 2025

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The Trustees present their report and financial statements for the year ended 31 March 2025.

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 2025

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### **About Shetland Rape Crisis**

Shetland Rape Crisis, based in The Compass Centre in Lerwick, Shetland, provides free and confidential information, support, and advocacy to any non-abusive person in Shetland of any gender (age 13+) who has been affected by sexual violence at any time in their life.

We also deliver free sexual violence prevention education in all secondary schools in Shetland, as well as facilitating a young people's volunteer group, BEE (Bold, Equal & Empowered), which meets monthly to organise awareness-raising campaigns and fundraising events.

We undertake campaigns and community events to educate on the prevalence of sexual violence and highlight ways to prevent it, and we take part in partnership work with strategic partners - the local authority, health, and third sectors - advocating for the inclusion of concerns relating to sexual and gender-based violence in Shetland.

### **Core Values**

Shetland Rape Crisis is a feminist organisation. We believe that violence against women is a cause and consequence of women's inequality. We accept that such violence "cannot be understood in isolation from the norms, social structure and gender roles within the community" (Scottish Government, 2018, pg 13). We endeavour to prioritise gender equality in all that we do.

We believe that to be feminist is also to be antiracist and opposed to all types of oppression, one of the root causes of violence. We cannot end one form of violence without ending all forms; antiracism work is a vital component of our work to eliminate sexual violence, so is the fight against misogyny, homophobia, transphobia, ableism, and xenophobia.

### **A Year in Review**

**89 people accessed help from Shetland Rape Crisis in 2024/25**

**77 women / 11 men / 1 not-disclosed**

These numbers are broken down below. Please note that some people have engaged with more than one service throughout the year (e.g. they start with a referral for the Support Service and a few months in they decide they want to report and are referred to the Advocacy Service) which accounts for the numbers in the specific services being higher than the total number of individuals worked with.

### **Advocacy Service**

**39 people accessed this service in 2024/25**

For survivors of rape and other forms of sexual violence, reporting what happened to the police feels like a huge step, particularly in a close-knit, rural community. As part of the Rape Crisis Scotland National Advocacy Project, our Advocacy Service delivers "end-to-end" support for survivors thinking of, or engaging with the criminal justice system.

Should you decide to report to police, our Advocacy Service is here to support you through the criminal justice process. We are here to answer 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 or court proceedings, and liaising with Police Scotland, the Crown Office and/or the Procurator Fiscal Service to assist with updates. In some cases, we may also be able to offer support to witnesses, family, friends and loved ones.

### **Support Service**

**42 people accessed this service in 2024/25**

Our Support Service offers emotional and practical support for up to 6 months. Appointments are weekly or fortnightly. Support is led by the survivor and what they 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.

# Shetland Rape Crisis

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

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

#### **Counselling Service**

**26 people accessed this service in 2024/25**

We offer person-centred counselling and trauma-informed emotional and therapeutic support for up to 6 months. Appointments are weekly or fortnightly. This kind of counselling is led by the survivor and so you'll be encouraged to bring what you want to discuss to these appointments.

In this service, we empower people to feel safe and emotionally stable so that, in a confidential space with their counsellor, they can talk about your experiences and heal from them. We will not judge you, no matter what you bring to the session. We enable you to grow the resources and support available to you, to build your self-confidence, and to appreciate that you always have options.

#### **Financial Review**

This is the charity's fourth full financial year as an independent organisation. The basis of accounting is on an accruals basis. Income this year was £396,786 (2024: £381,909). Of this £384,529 - 97% of total income (2024: £377,056 - 99%) was by way of performance related grants from Scottish Government associated funds, Shetland Charitable Trust, and other funds. Expenditure was £403,632 (2024: £399,365), being mainly staff costs of £304,706 - 75% of total expenditure (2024: £297,683 - 74%). This left the charity with closing funds of £85,570 (2024: £92,416) of which £18,782 were restricted (2024: £29,223). At the year end the charity held cash assets of £72,925 (2024: £66,615).

A key goal for the charity is to build 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.

# Shetland Rape Crisis

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 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 year and since the year end were as follows:

Name	Appointed	Resigned	Office held	Previous office held
Laura Hughes	15 April 2020	25 April 2025	Chair (from 22 June 2022)	Treasurer
Lindsey Manson	11 November 2021	25 April 2025	Secretary (from 27 February 2024)	
Carina Newell	30 May 2023	25 April 2025	Vice Chair	
Gemma Graham	30 May 2023	31 March 2025	Treasurer	
Leanne Goodlad	19 November 2024		Secretary from 25 April 2025	
Victoria Johnson	19 November 2024		Co-Chair from 25 April 2025	
Lucy Livingstone	19 November 2024		Co-Chair from 25 April 2025	

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 12 and 3 respectively.

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.

*Victoria Johnson*  
*Lucy Livingstone*

Victoria Johnson – Co-Chair  
Lucy Livingstone – Co-Chair

Trustees

Dated: 13/11/25



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

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I report on the financial statements of the charity for the year ended 31 March 2025, which are set out on pages 9 to 19.

### **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.

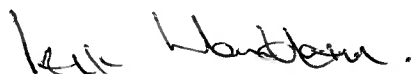
### **Basis of independent examiner's statement**

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: 14 November 2025

# Shetland Rape Crisis

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2025

		2025	2025	2025	2024
		Unrestricted	Restricted	Total	Total
		Funds	Funds	Funds	Funds
	Notes	£	£	£	£
<b>Income from:</b>					
Donations and legacies	3	3,336	-	3,336	920
Charitable activities	2	3,000	381,529	384,529	377,056
Other income	4	2,885	6,036	8,921	3,933
<b>Total Income</b>		<b>9,221</b>	<b>387,565</b>	<b>396,786</b>	<b>381,909</b>
<b>Expenditure on:</b>					
Charitable activities	5	5,626	398,006	403,632	399,365
<b>Total Expenditure</b>		<b>5,626</b>	<b>398,006</b>	<b>403,632</b>	<b>399,365</b>
<b>Net income for the year</b>		<b>3,595</b>	<b>(10,441)</b>	<b>(6,846)</b>	<b>(17,456)</b>
<b>Transf/ers between funds</b>		-	-	-	-
<b>Reconciliation of funds:</b>					
Total funds brought forward		63,193	29,223	92,416	109,872
<b>Total funds carried forward</b>		<b>66,788</b>	<b>18,782</b>	<b>85,570</b>	<b>92,416</b>

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 2025

	Notes	2025 £	2024 £
<b>Tangible fixed assets</b>	9	18,429	27,645
<b>Current assets</b>			
Debtors	10	4,622	5,055
Cash at bank and in hand		72,925	66,615
<b>Total current assets</b>		<b>77,547</b>	<b>71,670</b>
Creditors: amounts falling due within one year	11	10,406	6,899
<b>Net current assets</b>		<b>67,141</b>	<b>64,771</b>
<b>Total assets less current liabilities</b>		<b>85,570</b>	<b>92,416</b>
<b>Income funds</b>			
Restricted funds	12	18,782	29,223
Unrestricted funds	13	66,788	63,193
		<b>85,570</b>	<b>92,416</b>

Approved by the Trustees and signed on their behalf

*Victoria Johnson*  
*Lucy Livingstone*

**Victoria Johnson**  
**Lucy Livingstone**  
**Trustee**

Dated: 13/11/25

# Shetland Rape Crisis

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2025

#### 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 2024 – 31 March 2025.

##### 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 2025 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 2025

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 3 years.

#### **Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, and amounts on prepaid debit cards.

#### **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 2025

### 2. Income from charitable activities

	2025	2024
	£	£
<b>Restricted:</b>		
Early Intervention (inc Equally Safe At Schools)	14,955	14,967
Justice (Advocacy) Fund	45,000	46,000
Survivors of Childhood Sexual Abuse	48,865	46,216
Shetland Charitable Trust	48,000	46,800
National Lottery	26,611	37,690
Delivering Equally Safe Core Funding	173,098	173,098
Robertson Trust	25,000	-
ROSA Stand with Us Fund	-	5,285
ROSA Voices from the Frontline	-	4,000
<b>Unrestricted:</b>		
Wood Group - YPI	3,000	3,000
	<b>384,529</b>	<b>377,056</b>
Analysis by fund:		
Unrestricted funds	3,000	3,000
Restricted funds	381,529	374,056
	<b>384,529</b>	<b>377,056</b>

### 3. Income from donations and legacies

	2025	2024
	£	£
Private Donations	-	71
Pride	40	-
Facebook Fundraising	-	54
Just Giving	579	518
Co-op	500	-
SIC	725	-
Gaada	100	-
Paypal	769	-
Country Shows	355	-
Interest	268	252
Amazon Smile	-	25
	<b>3,336</b>	<b>920</b>

# Shetland Rape Crisis

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2025

#### 4. Other income

	2025	2024
	£	£
Unrestricted:		
Travel costs reimbursed	-	1,374
Travel/accommodation costs refunded	335	1,633
Other refunds	2,550	275
Insurance claim	6,036	239
Restricted:		
Delivery of prevention training to UHI	-	412
	<u>8,921</u>	<u>3,933</u>

Other income was £8,921 (2024: £3,933)

#### 5. Expenditure on charitable activities

	2025	2024
	£	£
Service staff costs	262,356	234,212
Counselling service	6,118	2,400
Rent, insurance and electricity	16,905	18,161
Books, stationery, advertising and subscriptions	9,375	3,501
Office expenses	14,757	15,561
Office equipment	14,669	3,016
Depreciation (see note 9)	9,216	9,216
Training, travel and meetings	6,654	30,963
Supervision	5,793	4,673
Memberships and subscriptions	528	854
Volunteer expenses	99	100
Sundry expenses	2,831	2,610
	<u>349,301</u>	<u>325,267</u>
Share of support costs (see note 6)	48,557	71,284
Share of governance costs (see note 6)	5,774	2,814
	<u>403,632</u>	<u>399,365</u>
Analysis by fund:		
Unrestricted funds	5,626	2,706
Restricted funds	<u>398,006</u>	<u>396,659</u>
	<u>403,632</u>	<u>399,365</u>

# Shetland Rape Crisis

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2025

#### 6. Support costs

	Support costs	Governance costs	2024
	£	£	£
Support staff costs	42,349	-	63,471
Professional fees (HR and H&S)	4,813	-	7,813
Book keeping services	1,395	-	-
Independent examination/ statutory accounts preparation	-	5,774	2,814
	<u>48,557</u>	<u>5,774</u>	<u>74,098</u>
Analysed between:			
Charitable activities	<u>48,557</u>	<u>5,774</u>	<u>74,098</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 £99 (2024: £90). Volunteers were reimbursed for expenses during the year totalling £Nil (2024: £10).

#### 8. Employees

Number of employees	2025	2024
The average monthly number of employees during the period was:	<u>9</u>	<u>9</u>
Employment costs:		
Wages and salaries	262,370	258,348
Social security costs	20,285	19,582
Other pension costs	22,051	19,753
	<u>304,706</u>	<u>297,683</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 2025

#### 9. Tangible Fixed Assets

	Tenant Improvements £
<b>Cost</b>	
At 1 April 2024	39,996
Additions	-
At 31 March 2025	<u><b>39,996</b></u>
<b>Depreciation</b>	
At 1 April 2024	12,351
Charge for the year	9,216
At 31 March 2025	<u><b>21,567</b></u>
<b>Net book value</b>	
	18,429
At 31 March 2025	
At 31 March 2024	27,645

Tangible fixed assets are depreciated over the number of years remaining on the lease of the property, which is 3 years.

# Shetland Rape Crisis

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2025

#### 10. Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Prepayments and accrued income	4,622	5,055

#### 11. Creditors

	2025	2024
	£	£
Amounts falling due within one year:		
Accrued expenses	6,777	6,899
Other creditors	3,629	-
	10,406	6,899

#### 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:

	As at 31-Mar-24	Movement in Funds		As at 31-Mar-25
	£	Incoming Resources	Expended Resources	£
Early Intervention (inc Equally Safe at Schools)	791	14,955	(15,649)	97
Advocacy Fund	257	45,000	(45,153)	104
Survivors of Childhood Abuse Fund	317	48,865	(49,182)	-
Shetland Charitable Trust	1,124	48,000	(48,091)	1,033
Delivering Equally Safe Core Funding	2,469	173,098	(177,903)	(2,336)
Rosa Fund (Voices from the Frontline)	4,000	-	-	4,000
National Lottery (Part)	630	26,611	(26,642)	599
Robertson Trust	-	25,000	(23,040)	1,960
Insurance Reserve	-	6,036	(5,801)	235
Capital Reserve Funds:				
National Lottery (Part)	7,500	-	(2,500)	5,000
Tampon Tax	3,302	-	(1,101)	2,201
Shetland Community Benefit Fund	2,040	-	(680)	1,360
Bank of Scotland Reach Fund	2,922	-	(974)	1,948
Rural Communities Fund	3,562	-	(1,187)	2,375
Inspiring Scotland Digital Fund	309	-	(103)	206
	<b>29,223</b>	<b>387,565</b>	<b>(398,006)</b>	<b>18,782</b>

# Shetland Rape Crisis

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2025

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.

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

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 2026. 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. The negative balance on the fund is due to accrued expenditure which will be reversed in 2025/26.

Robertson Trust this funding provides core support to our service delivery. It covers a contribution to all overheads and salary costs.

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.

ROSA Voices from the Frontline Fund, to deliver a survivors' voices project in partnership with Shetland Women's Aid. This is not been spent during the year and it has been agreed to carry this over into 25/26.

### 13. Unrestricted funds

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

	Movement in Funds			
	As at	Incoming	Expended	As at
	31-Mar-24	Resources	Resources	31-Mar-25
	£	£	£	£
Scottish Government Core Funding	12,716	-	-	12,716
Capital - Wood Foundation	4,050	3,000	(4,150)	2,900
Fixed Assets Internally Funded	3,961	-	(1,320)	2,641
General Reserve	42,466	6,221	( 156)	48,531
	<b>63,193</b>	<b>9,221</b>	<b>( 5,626)</b>	<b>66,788</b>

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.

# Shetland Rape Crisis

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2025

#### 14. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	2025 Total £	2024 Total £
Fund balances at 31 March 2025 are represented by:				
Tangible fixed assets	5,339	13,090	18,429	27,645
Current assets/(liabilities)	61,449	5,692	67,141	64,771
	<u>66,788</u>	<u>18,782</u>	<u>85,570</u>	<u>92,416</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.

#### 16. Related party transactions

There were no disclosable related party transactions for the year ended 31 March 2025.

#### 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:

	2025 £	2024 £
Within one year	6,650	6,237
Between one and five years	14,963	21,613
	<u>21,613</u>	<u>27,850</u>