

SHETLAND RAPE CRISIS

ANNUAL REPORT AND UNAUDITED
FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 MARCH 2023

Shetland Rape Crisis

REFERENCE & ADMINISTRATIVE INFORMATION FOR THE YEAR ENDED 31 MARCH 2023

Charity Name

Shetland Rape Crisis

Charity Number

Scottish Charity Number SC048532

Current Trustees of Shetland Rape Crisis

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

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 2023

Chair's report

This has been my first year as Chair since taking over from Siún Carden in June 2022. Siún has been such a valued board member of The Compass Centre since it first began; originally as a Shadow Board under Rape Crisis Scotland, in 2016, before becoming an independent charity, Shetland Rape Crisis, in 2018 then rebranding to The Compass Centre in 2021. She served various roles during her time on the board, including both Secretary and Chair. We are sad to say goodbye to Siún but we are so grateful for the hard work and dedication that she contributed to the service over the years and we wish her all the best.

The Compass Centre has had yet another busy year with the number of people accessing help from the Advocacy, Support, and Counselling Services increasing again, despite the record increase of 38% last year. Feedback forms from service users reflect the high quality of service, most importantly saying that they feel supported, safe, and believed. The voices of survivors are always at the core of our service and this response is credit to the staff's outstanding work and care.

Ellie, our Prevention & Activism worker, visits secondary schools in Shetland to deliver sessions on preventing sexual violence. This year she delivered workshops to over 850 young people, raising awareness, and letting young people know how they can get help and how they can support a friend.

Providing these vital services would not be possible without our funders, staff, trustees, and volunteers, and I would like to take this opportunity to thank each and every one of you.

We'd also like to thank BAM Nuttall who kindly donated their time, materials, and hard work to help develop our outdoor area. Along with Siemens Energy and Venesky-Brown, they gave a donation of £1,750. Co-op members and our local Co-op also raised a staggering £7,271.52 for Shetland Rape Crisis this year. Thank you to everyone that chose us as their charity to donate to, this really makes a difference to survivors in Shetland.

Our group of young volunteer activists, BEE (Bold, Equal & Empowered), have also been busy this year, volunteering an awesome almost 100 hours to activism against gender-based violence in our community. They also took part in trip away to Glasgow to meet other young activists from across Scotland, where they had the opportunity to visit the Glasgow Women's Library. This was made possible with funding from Shetland Charitable Trust and we are very grateful for their ongoing support.

There is also a new volunteering opportunity with OWL (Onward, Wellness, Learning). OWL is a group for survivors to come together and support one another. It is an opportunity to ensure that their voices help to shape The Compass Centre's priorities and help us to make improvements to the service. We look forward to watching this group flourish.

The Board has seen a lot of change this year. As well as Siún, we were sad to say goodbye to Raychelle Smith, Ashlea Tulloch, Sally Huband, and Cami Clifton. We want to recognise the valuable contributions that they made to the service and thank them for giving so much of their time as Trustees. We now look forward to welcoming our new Trustees: Christina Inkster, Carina Newell, and Gemma Graham. Christina, Carina, and Gemma will be joining Lindsey and myself as Trustees in May, bringing some different qualities and skills to the Board, which we are very excited about.

In April we welcomed Jess to the staff team as our new Young Survivors' Practitioner and we look forward to having Miriam join us in June, as our new Counsellor. Sadly, this year we said goodbye to our previous Counsellor, Amy Morgan. Amy was part of the Shetland Rape Crisis team since 2019 and we wish her the best of luck in her next steps.

Being part of a feminist organisation that is committed to promoting equality and diversity and working alongside women that share the same values is an incredibly rewarding experience. If you are interested in volunteering or becoming a Trustee, please do get in touch by emailing contact@compasscentre.org.

Shetland Rape Crisis

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

Moving into its seventh year, The Compass Centre will continue to strive to provide free, inclusive and confidential support and information to anyone, of any gender (age 13+), in Shetland affected by any form of sexual violence. To quote our service manager, Lisa, we have a clear mission and that is: 'A safer Shetland for all.'



Laura Hughes
Chair of the Board of Trustees
Shetland Rape Crisis

DATE: 18.09.23

Shetland Rape Crisis

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

The Trustees present their report and financial statements for the year ended 31 March 2023.

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 2023

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 organization. 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 prioritize 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

97 people accessed help from Shetland Rape Crisis in 2022/23
82 women / 14 men / 1 not-disclosed

This is slightly up from a record total high of 94 in 2021/22. 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

31 people accessed this service in 2022/23
29 women / 2 men

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.

Shetland Rape Crisis

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Support Service

53 people accessed this service in 2022/23
45 women / 7 men / 1 not-disclosed

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.

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

18 people accessed this service in 2022/23
14 women / 4 men

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.

Quotes from Service Users

"I felt like my support worker was always there for me, I could send her a message and she would respond when she had time. She validated my feelings and supported me the best way she could. She helped me to understand why I may have felt the way I did. She gave me a safe space to speak with no judgement. I appreciate everything Rape Crisis has helped me with."

"[My worker] is resourceful, bright, thoughtful, empathic, wise, compassionate, sincere, respectful, skilled, safe... I could go on. She was the reason I was able to tell my story, a story long overdue telling. My needs were explored simply perfectly. I do hope she is recognised for the amazing job she is doing. I would strongly recommend the service. I am only commenting though, specifically on the bits I personally know about. I feel more funding ought to be provided to SRC. Such a dedicated team of staff, reaching to change lives and succeeding."

"[My worker] has been amazing and I don't think I would have managed to get through this in such a positive way if it had not been for her. I cannot praise her highly enough, she is a wonderful person and she helped me through one of the hardest things I have ever gone through. The support I received was incredibly helpful. I cannot thank RC enough."

Shetland Rape Crisis

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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 £359,983 (2022: £292,624). Of this £345,338 - 96% of total income (2022: £287,857 - 98%) was by way of performance related grants from Scottish Government associated funds, Shetland Charitable Trust, and other funds. Expenditure was £338,815 (2022: £262,832), being mainly staff costs of £251,979 - 74% of total expenditure (2022: £200,302 - 70%). This left the charity with closing funds of £109,872 (2022: £88,704) of which £51,414 were restricted (2022: £47,291). At the year end the charity held cash assets of £73,210 (2022: £82,472).

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.

Shetland Rape Crisis

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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	Previous office held
Siun Carden	5 September 2018	22 June 2022	Chair	Secretary
Laura Hughes	15 April 2020		Chair (from 22 June 2022)	Treasurer
Sally Huband	11 November 2021	21 November 2022	Vice Chair	
Carina Newell	30 May 2023		Vice Chair	
Ashlea Tulloch	15 April 2022	26 October 2022	Secretary	
Christina Inkster	30 May 2023		Secretary	
Gemma Graham	30 May 2023		Treasurer	
Lindsey Manson	11 November 2021			
Kamila Clifton	11 November 2021	6 March 2023		
Raychelle Smith	11 November 2021	30 September 2022		

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.

Following the resignation of a Trustee on 6 March 2023, this left the organisation inquorate for a short time. OSCR were notified, and advised that the recruitment of new trustees was already underway. No action was taken by them. Three new trustees were appointed on 30 May 2023.

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: 18.09.23

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 2023, which are set out on pages 9 to 20.

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: 18 September 2023.

Shetland Rape Crisis

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Income from:					
Donations and legacies	3	14,645	-	14,645	4,767
Charitable activities	2	3,000	342,338	345,338	287,857
Total income		17,645	342,338	359,983	292,624
Expenditure on:					
Charitable activities	4	600	338,215	338,815	262,832
Total expenditure		600	338,215	338,815	262,832
Net income for the year		17,045	4,123	21,168	29,792
Transfers between funds		-	-	-	-
Reconciliation of funds:					
Total funds brought forward		41,413	47,291	88,704	58,912
Total funds carried forward		58,458	51,414	109,872	88,704

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 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible fixed assets	6	12,539	-
Current assets			
Debtors	9	30,847	7,725
Cash at bank and in hand		<u>73,210</u>	<u>82,472</u>
Total current assets		104,057	90,197
Creditors: amounts falling due within one year	10	<u>6,724</u>	<u>1,493</u>
Net current assets		97,333	88,704
Total assets less current liabilities		<u>109,872</u>	<u>88,704</u>
Income funds			
Restricted funds	11	51,414	47,291
Unrestricted funds	12	<u>58,458</u>	<u>41,413</u>
		<u>109,872</u>	<u>88,704</u>

Approved by the Trustees and signed on their behalf



Laura Hughes (Chair)
Trustee

Dated: 18.09.23

Shetland Rape Crisis

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

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 2022 – 31 March 2023.

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 2023 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 2023

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 – 20% on cost

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 2023

2. Income from charitable activities

	2023 £	2022 £
Performance related grants	345,338	287,857
	<u>345,338</u>	<u>287,857</u>

Analysis by fund:

Unrestricted funds	3,000	36,747
Restricted funds	342,338	251,110
	<u>345,338</u>	<u>287,857</u>

Performance related grants:

Unrestricted

Wood Group - YPI	3,000	-
Scottish Government Core Fund	-	25,000
RCS Covid Recovery Fund	-	11,747

Restricted

Delivering Equally Safe Fund	172,962	86,345
Early Intervention Fund	14,955	14,154
Advocacy Fund	45,000	36,375
Equality Fund	-	5,500
Survivors of Childhood Abuse Fund	48,897	46,216
Shetland Charitable Trust	33,000	32,200
Tampon Tax Fund	7,582	30,320
Rosa Fund	6,730	-
Shetland Community Benefit Fund	3,400	-
Bank of Scotland Reach Fund	4,400	-
Rural Communities Fund	5,000	-
Inspiring Scotland Digital Fund	412	-
	<u>345,338</u>	<u>287,857</u>

Shetland Rape Crisis

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

3. Income from donations and legacies

	2023	2022
	£	£
Other income	14,645	4,767
	<u>14,645</u>	<u>4,767</u>
Analysis by fund:		
Unrestricted funds	14,645	4,767
	<u>14,645</u>	<u>4,767</u>
Other income:		
Facebook fundraising	150	1,706
Easyfundraising	16	55
Private donations	1,588	1,434
Justgiving donations	181	297
Co-op Local Community Fund	7,271	-
NFU	3,189	-
Enquest	1,000	-
BAM Nuttall	1,000	-
Venesky Brown	250	-
Gift aid	-	1,275
	<u>14,645</u>	<u>4,767</u>

Shetland Rape Crisis

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

4. Expenditure on charitable activities

	2023	2022
	£	£
Service staff costs	188,319	159,941
Counselling service	4,420	-
Rent, insurance and electricity	16,046	11,689
Books, stationery, advertising and subscriptions	17,885	11,016
Office expenses	13,687	12,698
Office equipment	3,502	3,969
Training, travel and meetings	12,236	5,722
Supervision	3,526	5,750
Memberships and subscriptions	744	4,472
Volunteer expenses	415	611
Sundry expenses	2,644	366
Grant repayment	375	-
Depreciation (see note 8)	3,135	-
	<u>266,934</u>	<u>216,234</u>
Share of support costs (see note 5)	69,433	44,738
Share of governance costs (see note 5)	<u>2,448</u>	<u>1,860</u>
	<u>338,815</u>	<u>262,832</u>
Analysis by fund:		
Unrestricted funds	600	44,157
Restricted funds	<u>338,215</u>	<u>218,675</u>
	<u>338,815</u>	<u>262,832</u>

Shetland Rape Crisis

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

5. Support costs

	2023 Support costs £	2023 Governance costs £	2022 £
Support staff costs	63,660		36,361
Professional fees (HR and H&S)	5,773		2,420
Book keeping services	-		5,957
Independent examination/ statutory accounts preparation		2,448	1,860
	<u>69,433</u>	<u>2,448</u>	<u>46,598</u>
Analysed between:			
Charitable activities	<u>69,433</u>	<u>2,448</u>	<u>46,598</u>

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

6. Trustees

The trustees received no remuneration in the year. Trustees were reimbursed for expenses during the year totalling £Nil (2022: £Nil). Volunteers were reimbursed for expenses during the year totalling £415 (2022: £611).

7. Employees

Number of employees	2023	2022
The average monthly number of employees during the period was:	<u>7.5</u>	<u>7</u>
Employment costs:		
Wages and salaries	217,823	171,451
Social security costs	16,730	15,135
Other pension costs	17,426	13,716
	<u>251,979</u>	<u>200,302</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 2023

8. Tangible Fixed Assets

	Tenant Improvements £
Cost	
At 1 April 2022	-
Additions	15,674
At 31 March 2023	<u><u>15,674</u></u>
Depreciation	
At 1 April 2022	-
Depreciation charged in the year	3,135
At 31 March 2023	<u><u>3,135</u></u>
Net book value	
At 31 March 2023	<u><u>12,539</u></u>
At 31 March 2022	<u><u>-</u></u>

9. Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Prepayments and accrued income	<u><u>30,847</u></u>	<u><u>7,725</u></u>

10. Creditors

	2023 £	2022 £
Amounts falling due within one year:		
Accrued expenses	1,439	1,493
Deferred income	<u>5,285</u>	<u>-</u>
	<u><u>6,724</u></u>	<u><u>1,493</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 2023

11. 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	Movement in funds		Balance at
	31-Mar-22	Incoming	Resources	31-Mar-23
	£	resources	expended	£
Early Intervention Fund	1,023	14,955 -	15,103	875
Advocacy Fund	2,370	45,000 -	45,971	1,399
Equality Fund	375	- -	375	-
Survivors of Childhood Abuse Fund	5,978	48,897 -	48,156	6,719
Shetland Charitable Trust	15,668	33,000 -	40,086	8,582
Tampon Tax Fund (part)	6,006	2,078 -	8,084	-
Delivering Equally Safe Fund	15,871	172,962 -	177,905	10,928
ROSA Fund	-	6,730	-	6,730
Capital Reserve Funds:				
Tampon Tax Fund (part)	-	5,504 -	1,101	4,403
Shetland Community Benefit Fund	-	3,400 -	680	2,720
Bank of Scotland Reach Fund	-	4,400 -	504	3,896
Rural Communities Fund	-	5,000 -	250	4,750
Inspiring Scotland Digital Fund	-	412	-	412
	47,291	342,338 -	338,215	51,414

All of the following funds receive performance related grants from the Scottish Government and associated funds, and Shetland Charitable Trust, 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.

The Equality Fund ended in September 2021. Going forward, this funding is incorporated as part of the DES fund. There was an underspend at the end of the fund, which was repaid in 2022/23.

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.

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 Tampon Tax Fund was one-off funding for the purpose of employing an Access & Inclusion Worker to identify ways in which the organization can improve access & inclusion, with some funding available to implement those actions. This fund ended in June 2022.

Shetland Rape Crisis

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

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.

Awards from a number of funds have been received for the purpose of undertaking works to the centre, to improve access. Namely, the Shetland Community Benefit Fund, Bank of Scotland Reach Fund, Rural Communities Fund and Inspiring Scotland Digital Inclusion Fund.

An award from the ROSA Stand With Us Fund, was received to enable staff to undertake suicide awareness training.

12. Unrestricted funds

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

	Balance at 31-Mar-22 £	Movement in funds		Balance at 31-Mar-23 £
		Incoming resources £	Resources expended £	
Scottish Government Core Fund	12,716	-	-	12,716
Covid Recovery Fund	35	-	-	35
Capital - Wood Foundation	-	3,000	600	2,400
General Reserve	28,662	14,645	-	43,307
	<u>41,413</u>	<u>17,645</u>	<u>600</u>	<u>58,458</u>

The Scottish Government Core Fund ended in September 2021, and has been replaced with the Delivering Equally Safe Fund (DES).

Covid Recovery Fund has mostly been used for additional staff hours to meet demand during the pandemic. This fund ended in September 2021.

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

Shetland Rape Crisis

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

13. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	2023 Total £	2022 Total £
Fund balances at 31 March 2023 are represented by:				
Tangible fixed assets	2,400	10,139	12,539	-
Current assets/(liabilities)	56,058	41,275	97,333	88,704
	<u>58,458</u>	<u>51,414</u>	<u>109,872</u>	<u>88,704</u>

14. 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.

15. Related party transactions

There were no disclosable related party transactions for the year ended 31 March 2023.

16. 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:

	2023 £	2022 £
Within one year	5,000	5,000
Between one and five years	21,250	25,000
In over five years	-	1,250
	<u>26,250</u>	<u>31,250</u>