

GLASGOW AND CLYDE RAPE CRISIS SCIO
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

GLASGOW AND CLYDE RAPE CRISIS SCIO

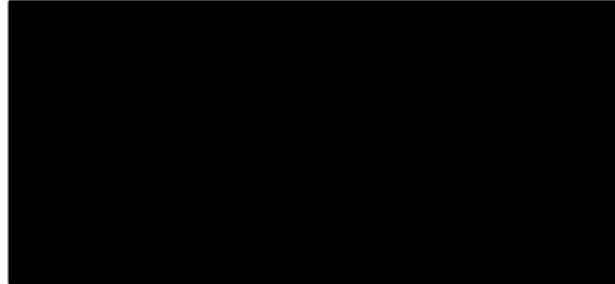
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GLASGOW AND CLYDE RAPE CRISIS SCIO

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2025

Trustees



Company registered
number

CS007307

Charity registered number

SC006595

Registered office

AAB Audit and Accountancy Limited
133 Finnieston Street
Glasgow
G3 8HB

Director

Claudia Macdonald Bruce

Independent auditor

AAB Audit and Accountancy Limited
Statutory Auditors
133 Finnieston Street
Glasgow
G3 8HB

Bankers

The Royal Bank of Scotland plc
393 Sauchiehall Street
Glasgow
G2 7JL

Solicitors

Burness Paul
120 Bothwell Street
Glasgow
G2 7JL

GLASGOW AND CLYDE RAPE CRISIS SCIO

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2025

The trustees who were also directors of the charity under the Companies Act 2006 until the charity transferred to a SCIO on 28 January 2025, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts by the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Vision & values

Glasgow & Clyde Rape Crisis [GCRC] wants a society where women and girls are equal and free from all forms of sexual violence and to achieve this within a feminist, equalities, and human rights framework. Our values are our guiding principles, defining the way we work and informing the way we behave. GCRC has four values;

Challenge

We act with courage and don't make assumptions; we ask and answer difficult questions. We speak up, listen carefully, challenge the status quo, and reflect – on changing and adapting to best support survivors, colleagues, and partners.

Empower

We own our empowerment, learning from our mistakes and embracing the strengths of others. We are committed to building the confidence of survivors and colleagues, enabling informed and purposeful decisions. We support collaboration to grow and develop our organisation. We are each other's toughest critics and loudest supporters.

Integrity

We are open, honest, and ethical. We celebrate diversity and respect others' points of view. We are accountable to each other and survivors, adhering to the highest of professional standards. We have no tolerance for hidden agendas or abuse of power.

Compassion

We deliver our services with respect, dignity, and warmth. We support each other with kindness, nurturing an environment where trust is built and maintained through empathy and candour.

GLASGOW AND CLYDE RAPE CRISIS SCIO

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Objectives and activities

a. Objectives and aims

Established in 1976, Glasgow and Clyde Rape Crisis (GCRC) serves 22% of Scotland's total population across six local authority areas: Glasgow, East Dunbartonshire, East Renfrewshire, Inverclyde, Renfrewshire, and West Dunbartonshire. With 605,660 females (2022 Census) living in the service area, GCRC continues to be one of the largest Rape Crisis Centres in the United Kingdom.

Vision

A society where women and girls are free from all forms of sexual violence.

Mission

To promote the welfare, and relieve the distress, of women and girls who have experienced rape, and or any form of sexual abuse or exploitation throughout their lives.

Strategic Objectives

1. To achieve the best outcomes for women and girls who have experienced sexual violence.
2. To contribute to the prevention of sexual violence and the ability of survivors to safely disclose their experiences.
3. To campaign for social change that tackles the sexual inequality women and girls experience.
4. To embrace diversity and excellence within our workforce.

With three specialist service teams, Justice and Community Support, Emotional, Therapeutic and Triage Support and Prevention, and Training and Consultancy, GCRC aims to:

- Promote and respond to survivors' needs of sexual violence through empowerment and a trauma informed model of work.
- Reduce the impact of sexual violence by supporting, educating, informing, and advocating for survivors.
- Challenge the oppression of women and girls in all its forms.
- Challenge societal attitudes condoning and colluding with sexual violence against women and girls and doing this in a way that both educates and empowers.

The diversity of the area GCRC serves is vast. Glasgow continues to have the highest proportion of deprived communities than any other local authority area in Scotland. Inverclyde and Renfrewshire also host communities that feature alongside three other local authority areas (Highland, North Lanarkshire, and North Ayrshire) in having the highest level of deprived communities compared to the other 26 (SIMD, 2020). This demographic and economic context means that those GCRC serves are most likely to experience conditions that limit their life opportunities. In addition, the ethnicity of Glasgow's population, with over 10% from Black, Asian, and Minority Ethnic (BAME) communities, means that cultural as well as religious considerations are required in the delivery of all our services

The number of sexual crimes reported to Police Scotland was 14,892 during this reporting period.

- Sexual assault accounted for 34%
- Rape & attempted rape accounted for 19%
- Causing to view sexual activity or images accounted for 15%
- Communicating indecently accounted for 10%
- Other sexual crimes accounted for 11%
- Threatening to or disclosing intimate images accounted for 5%
- Indecent photos of children accounted for 6%
- Crimes associated with prostitution accounted for less than 1%

This represents a 3% increase from the 2023/24 reporting period.

Glasgow City accounted for 15% of this overall total, and compared to 2023/24, the number of sexual crimes

GLASGOW AND CLYDE RAPE CRISIS SCIO

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Objectives and activities (continued)

reported in Glasgow City has increased by 13% (309 incidents). The six local authorities that GCRC Glasgow and Clyde Rape Crisis serve account for 23% of the Scottish reporting total. Compared with 2023/24 this total has increased by 2% (397). Of these six local authorities, Glasgow City reporting is by far the largest, with almost two-thirds of the reporting in the areas we serve coming from this local authority.

Of all crimes reported to Police Scotland, sexual crimes account for 5% of the total.

Given the context we operate within, the length of service we hold, and the reputational regard we have, GCRC continues to pioneer, and show determination and difference where it is needed to best serve those who need us.

b. Significant activities

Glasgow and Clyde Rape Crisis continued to respond to the increasing demand for our services across the West of Scotland. Over the reporting period, we further enhanced our local hub service offering, allowing survivors to have more options and control over how they access our help. This model enables us to demonstrate our commitment to addressing the needs and demographics of women and girls. In doing so, we continue to strengthen our presence in 17 communities, enhancing our ability to work with stakeholders at this local level for the benefit of survivors. This approach continues to be unrivalled by other rape crisis centres in Scotland and further solidifies GCRC's ability to pioneer how our services are delivered to best serve survivors and stakeholders.

A further indication of GCRC's commitment to remain survivor-led, and focused on delivering meaningful change for women and girls, was reflected in our decision to withdraw from the voluntary membership of Rape Crisis Scotland on 24 October 2024 (<https://www.glasgowclyderapecrisis.org.uk/news/news-on-our-future/>). Whilst this decision was not taken lightly, we believe that the best way to serve the needs and experiences of the 3,000+ survivors we support annually, and the wider female population of 605,600 women and girls our delivery areas reach, is to do so directly and independently.

Our annual celebration event was held in conjunction with our A.G.M. on 21 November 2024, at the National Piping Centre in Glasgow. As part of this event, the charity welcomed input from two of our founders, Rosemary Whyte and Jan MacLeod, and invited external guests to interact with our immersive service and impact stations, to understand the difference we make and the challenges we face in delivering these.

Following 18 months of reviewing our legal status and associated governing arrangements, the trustees agreed to move from a Company Limited by Guarantee and a Scottish Charitable Organisation to a Scottish Charitable Incorporated Organisation (SCIO). Following submission of our application to make this transfer, the Office of Scottish Charity Regulator approved this change on 28 January 2025.

GLASGOW AND CLYDE RAPE CRISIS SCIO

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Objectives and activities (continued)

c. Future focus

We continue to contend with the short-term and insecure funding environment which surrounds our charity and the wider violence against women and girls' sector. The Scottish Government's delay in implementing the recommendations from The Independent Review of Funding and Commissioning of Violence Against Women and Girls Services, led by Lesley Irvine, has meant a continuation of the current grant levels for Delivering Equally Safe and Victim Centred Approach Fund for key GCRC services. This has meant that GCRC continues to receive disproportionately low funding from these national grants to meet our service demands. Therefore we need to secure additional funding to maintain service levels. This will become untenable for GCRC to continue to accommodate. To mitigate this, we are fully focused on ensuring that the upcoming elections for the Scottish Parliament in May 2026, as well as the associated campaigning periods of the respective parties from September 2025, are responsive to addressing GCRC needs and understanding our evidence in this regard.

The Supreme Court Ruling on 16 April 2025 in **For Women Scotland Ltd (Appellant) v The Scottish Ministers (Respondent)**, provided statutory interpretation and a much-needed reiteration of the terms' "sex", "man", "woman", "male" and "female" used in the Equality Act 2010. How this will influence the Scottish Government's thinking and direction for funding, and preserving the specialist nature of violence against women and girls' services in Scotland, is yet to be known. However, this remains a key focus for GCRC and our future.

GLASGOW AND CLYDE RAPE CRISIS SCIO

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance

a. Charitable activities - GCRC statistics for 2024/25

		2023/24	2024/25
Number of individual survivors supported		3,057	3,092
Location			
	Glasgow	2,049	2,011
	East Dunbartonshire	109	131
	West Dunbartonshire	246	198
	Inverclyde	82	71
	East Renfrewshire	137	210
	Renfrewshire	109	301
	Other	325	170
Age			
	13 to 19 years	459	442
	20 to 29 years	825	999
	30 to 39 years	673	799
	40 to 49 years	550	512
	50 to 59 years	459	223
	60 years and over	92	114
Sex			
	Female	2,814	2,824
	Male	99	112
Gender			
	Female	2,814	2,887
	Male	99	112
	Transgender	17	2
	Non-binary	15	17
	Not disclosed	92	25
Points of contact with survivors		28,296	40,182
Average days to wait for service			
	Triaged	10 days	8 days
	Emotional Service	31 days	34 days
	Ruby Service	21 days	59 days
	Justice Service	3 days	58 days
	Service for 13-18 year olds		
		2 days	3 days
	Shortest time a survivor waited for service	X	1 day
	Longest time a survivor waited for service	X	151 days
Connect Live Helpline Service			
	No of people helped	2,001	1,960
	No of helpline hours provided		
		969	832
	No of calls received	X	1,121
Community based service			
	No. of community level hubs delivered		390

GLASGOW AND CLYDE RAPE CRISIS SCIO

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance (continued)

	2023/24	2024/25
Prevention, training, and consultancy total individuals reached	3,051	3,608
Total Young people from schools (13- to 18- year-olds)	2,520	2,968
No. In Glasgow Schools	1,565	1,151
No. In Renfrewshire, East Renfrewshire, and Inverclyde Schools	314	682
No. In East and West Dunbartonshire Schools	641	1,135
Total young people from youth groups (13- to 26- year olds)	182	171
% of young people reached who are male	53%	56%
% of young people reached who are female	47%	44%
Total participants in training for organisations	349	469

b. GCRC Services

We have 49 years of experience providing support and advocacy services for women and girls aged 13 years and over who are survivors of any form of sexual violence, abuse, or sexual exploitation. We train organisations to respond more effectively to women survivors and seek to exert influence over others to understand a gendered definition of sexual violence.

Our work in schools, universities, and colleges challenges gender stereotypes and promotes positive relationships based on equality, mutual respect, and consent. We encourage discussions about societal norms and the impact of inequalities. We encourage girls to have a voice in school and to be able to report incidents where their safety has been compromised. We help boys to understand how their behaviour can be unwanted and be rooted in gender stereotypes. We teach safety online and offline.

Our work helps people to understand the source of violent and abusive behaviour, rooted in structural inequalities, and enables this to be challenged appropriately in policies and practices. We reject the societal norms surrounding rape and sexual violence, making clear women are not to blame for what happens to them. As a result of our work, people are more likely to recognise and challenge violence against women. Our work with young people ensures they grow up loved and respected within the boundaries of safe relationships.

Women are fundamental to the development of healthy, inclusive, and resilient communities, and through our work, we empower women to recover from sexual violence, address their trauma, and support them to make an active and positive contribution to education, work, and community. We connect with a range of services to support women and girls to thrive. We contribute to them being healthy and active. Through our advocacy service, we ensure women have the support they need to report to the police and to ensure they have the power and resources they need to engage in the criminal justice system, be believed, and have their rights respected and voices heard.

Women and girls are referred to us by the police and courts to coordinate services that contribute to a swift, robust, and consistent response. We train those working in the criminal justice system. We widely promote our services to women and girls so they can access support quickly and we intervene early to maximise safety. Women are triaged quickly into our service. We help organisations to design responsive and accessible reporting systems. We provide well evidenced trauma informed therapy supporting well-being and recovery. We connect with housing, employability, money advice, and other services to help women have their needs met. Through our outreach, we seek to reach women living in the most deprived communities, and in hidden populations. We contribute to tackling poverty, by providing opportunities for wealth and power to be shared more equally. Our work in the criminal justice system puts human rights at the centre and enables women to live free from discrimination.

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

Achievements and performance (continued)

c. Understanding our Survivor Support and Triage Services

Our Triage model means that we work with our survivors to assess their needs and expectations before determining if our services are suitable. It went live in September 2021 and was devised to respond to the increasing need for GCRC to better manage the demand for our services. GCRC has never had the luxury of having enough workers to meet the high demand we see. Therefore, we are morally motivated to provide a more compassionate and relationship-based response to survivors on our waiting lists.

Our Emotional Support Service is delivered by a skilled team of Support Workers. With expansive educational and practitioner experience in counselling, psychology, trauma informed practice, and emotional support, these workers provide an average of 10 sessions with survivors to aid their ability in coping with their experience. This team serves a diverse community of survivors and often works with translators in their delivery. Within this team, we have specialists who deliver support services to young people, and we also have an onsite campus support service at the University of Strathclyde.

d. Understanding our Justice and Community Support Services

Our Support to Report Advocates, are independently by and on the side of survivors as they navigate the complex, slow, and impactful justice system in our service areas. This requires our Advocates to have an advanced understanding of the legal and justice system, as well as to have strong emotional support experience to guide survivors. In addition to this, they independently support survivors to talk to the police, social workers, health, and other agencies involved in the process. This is often a hard and lonely task for our Advocates, but an incredibly important role for our survivors involved in the justice system. Our Advocates work with a range of survivors from different ethnicities and cultures, which sees them work routinely with translators.

We have Support and Advocacy Workers, who focus wholly on providing emotional and therapeutic support to survivors from the Black, Asian, and Ethnic Minority communities. Partnership working is crucial to our ability to reach and support survivors in this community. Cultural considerations mean that our Workers must be committed to practicing a non-judgmental and anti-discriminatory approach to ensure trust and respect are gained and held amongst the community and those agencies or representatives whom we work in partnership with. In addition, one of our Support and Advocacy Workers provides Campus Support to students at the City of Glasgow College, which has a diverse learning community spanning many cultures and ethnicities.

GLASGOW AND CLYDE RAPE CRISIS SCIO

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance (continued)

e. Understanding our Prevention, Training and Education Services

Our Workers in this service provide both training activities for a range of audiences as well as prevention education services in youth group settings. Our Prevention activity is predominantly delivered in secondary schools in our six service areas. It is part of a national programme, which is overseen by Rape Crisis Scotland. Our youth group activity sees our workers engage with young people in their communities, often regularly. In addition, our training and education activity is increasingly supporting colleges and university staff, student associations, and a variety of professionals/organisations, to develop a response to survivor needs and enable a more preventative and proactive culture to be fostered across campuses. Strong partnerships are required to successfully deliver this service.

All our work in this service team is trauma informed, survivor experiences focused and evidence led. These three principles stand us apart from many other providers of these types of services and, we believe, give increased credibility and value to what we deliver. Our Workers hold a strong commitment to anti-discriminatory and equalities work and are experienced and confident in developing, delivering, and evaluating innovative and engaging events with a range of diverse participants. They also represent the service externally across agencies and GCRC in relevant networks, forums, and working groups.

Our training and education activity also supports international consulates in developing their understanding of Gender Based Violence and the development and delivery of survivor focused services and responses.

f. Connect Live and Helpline

GCRC operates a phone, email, and text support service and this is called Connect Live. This is delivered by both staff and trained volunteers.

Telephone Support: 08088 00 00 14

Email Support: support@rapecrisiscentre-glasgow.co.uk

Text Support: 07712719520

g. GCRC Impact

For personal stories on the impact our services make, visit our website: www.glasgowclyderapecrisis.org.uk

Financial review

a. Financial position

The statement of financial activities shows total income of £1,713,641 in the year 31 March 2025 (2024: £1,583,603) and total expenditure of £1,860,631 in the year 31 March 2025 (2024: £1,591,655).

The balance sheet shows total fund balances at the year ended 31 March 2025 of £714,703 (2024: £861,693). The funds are made up of £52,849 designated funds (2024: £62,331), £10,000 restricted funds (2024: Nil) and £651,854 unrestricted funds (2024: £799,362).

As is the case for many organisations in our sector, we find the current funding cycle challenging. In 2024/2025 the Trustees authorised the use of £100,000 of unrestricted reserves as a designated development fund to invest in developing an appropriate management structure with a new deputy role being created and various other measures. This investment is reflected in the deficit above. Further to this, the loss of waiting list funding led to necessary changes late on in the financial year incurring further costs which we had to meet from our reserves to ensure our future position was more stable. Together these two reasons led to the overall deficit of £146,990.

GLASGOW AND CLYDE RAPE CRISIS SCIO

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

b. Principal funding sources

Glasgow and Clyde Rape Crisis' main sources of funding in the year 2024/25 were:

- Scottish Government DES (Delivering Equally Safe)
- Glasgow City Council
- Rape Crisis Scotland Waiting List Grant (delivered through SG funding)
- Foreign and Commonwealth Office
- Big Lottery Young Start
- Rape Crisis Scotland DES National Prevention
- University Of Strathclyde
- City of Glasgow College
- National Lottery Improving Lives Fund
- Rape Crisis Scotland National Advocacy Project (delivered through SG VCAF)
- West Dunbartonshire
- East Renfrewshire
- East Dunbartonshire
- Renfrewshire
- Glasgow Communities Grant
- Glasgow Communities and Place Grant (part of U.K. Shared Prosperity Fund)

Statement of funds Section 16

Renfrewshire, East Renfrewshire, East Dunbartonshire, Glasgow City Council: This funding contributes to our core and infrastructure services, helps us promote our services in the council area, and maintains ongoing relationships with relevant forums and local organisations.

Rape Crisis Scotland National Prevention, University of Strathclyde, City of Glasgow College, Glasgow Communities Fund: These funds support our young people's Rosey project and also help us provide services to survivors on campus. Services include support and advocacy services, education and prevention work in schools with young people from 13 to 18 years, and 1 prevention work across youth services with a wide range of youth work organisations.

Scottish Government: Delivering Equally Safe Fund: This funding from the Scottish Government's Equally Safe funding stream provides salary, management and running costs support for our core services. **West Dunbartonshire Council:** West Dunbartonshire Council provides funding for outreach support and advocacy provision across the council area and community-based premises. **Big Lottery Improving Lives:** Sexual Violence Support and Advocacy Triage Service for survivors accessing our help, allocating resources, and managing our waiting lists.

Foreign and Commonwealth Office: Live Online Support Service: This funding is granted for Glasgow and Clyde Rape Crisis to provide live, online support to survivors of sexual violence, abuse or exploitation from our service area, who live, work or are visiting countries outside of the UK. The funding contributes to the cost of salary for the coordination of the service and training and contributes to the organisation's overheads. **Rape Crisis Scotland, National Advocacy Project:** This funding supports the delivery of our justice and advocacy service to survivors and the management of this service.

Glasgow Communities Grant: This funding allows us to deliver drop-in sessions across Glasgow and reach more survivors with our city centre base.

Glasgow Communities and Place Grant (part of U.K. Shared Prosperity Fund): This funding allows us to target the postcode areas of G20 and G45 in Glasgow and to provide an immersive and new service to women and girls, local organisations and new partners to provide support and training.

Young Start: This funding allows us to work in partnership with sporting communities and organisations across Glasgow to help empower young people in preventing gender-based violence and staff to create positive cultures

GLASGOW AND CLYDE RAPE CRISIS SCIO

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

that allow safe disclosures.

c. Reserves policy

The Trustees consider the budget and financial position carefully and take steps to ensure that the charity has a stable future. The reserves policy is to retain at least 5 months of operational expenditure based on the next financial years budget.

In the year to 31 March 2024, the charity had reserves greater than the 5 months level at £861,693. Prior to 31 March 2024, the Trustees approved an investment from reserves in the year to 31 March 2025 in respect of planned investment in the management structure of £100,000 and during the year the Trustees approved further use of reserves to support further measures necessary, due to cessation of waiting list funds at 31 March 2025. As a result, at 31 March 2025 reserves amounted to £714,703.

At the time of approving the budget for the year ended 31 March 2026, 5 months of operational expenditure was predicted to amount to £605,000. This excluded further approved investment in the charity's activities of £40,000 that the Trustees approved during the year 31 March 2025.

The charity's reserves policy is therefore to hold £645,000 as at 31 March 2025. This is close to reserves as at 31 March 2025 of £714,703 with some headroom, however with continued uncertainty on funding the Trustees remain cautious to ensure the future of the charity for employees and stakeholders.

d. Going concern

The charity has core and project funding, and the funding agreements vary between one to three-year terms. The charity continues to rely on core and specific project funding to allow it to meet its objectives. Several streams of national funding are due to end in March 2026, with the Scottish Government yet to announce the investment level beyond that. The trustees and management continue to seek and secure additional funding for the charity to allow the charity to continue to meet its objectives.

The Trustees consider ongoing budgets and existing reserves carefully to offset as much as possible of the uncertainty in the funding the charity receives. Budgets have been prepared stretching two years into the year ended 31 March 2027 that support the charity's ability to continue as a going concern.

The trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The trustees are not aware of any known material uncertainties regarding the charity's ability to continue as a going concern.

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

Structure, governance and management

a. Structure, Governance & Management

GCRC is overseen by an all-female, skilled Board of Trustees that had eight members at the end of the 2024/25 financial year period. The Trustees work with auditors, AAB Audit and Accountancy Limited, and with accountants, Hollis Accounting Ltd, to ensure full and transparent financial management and reporting. There are clear role descriptions for Trustees and a code of conduct is in place, informed by OSCR guidance, and undertaking the "Good Governance Checklist" by SCVO.

The Board of Trustees has two co-chairs who oversee two committees (Finance and Workforce Committee and Influencing and Survivor Services Committee) and who share responsibility for chairing the meeting of the full board which takes place quarterly. All papers, minutes, and meetings are open to the full Board of Trustees, with each committee having four principal members. The committees and board meet quarterly.

A scheme of delegation is in place that sets out a clear framework within which the Board and all staff can operate effectively with supporting policies and procedures. There is a risk register that is reviewed by the Board quarterly and actively managed by staff monthly with mitigating actions delegated. There is a schedule of policy reviews, to ensure that policies comply with the latest legislation, good practice, and "lessons learned check ins".

Day to day leadership and management of the organisation is delegated by the Trustees to the Director who oversees the management team of four specialist Service Managers and the supporting staff teams. Service Managers support Committee meetings, and also come together with the Director routinely to discuss HR, finance, operational matters, share learning, and contribute to strategic developments. All staff have clear job descriptions, and formal performance management reviews, and can access external support and supervision. The co-chairs and the Director meet at least monthly to review progress and the Director has an Annual Performance Plan that is formally reviewed.

A Deputy Director joined the management team on 6 May 2025, to provide further senior support to our operational teams. This appointment has helped GCRC to provide robust oversight and review on service standards and practice levels, and allowed GCRC to navigate other management changes that have taken place during the 2024/25 year. This included the retirement of a long-term service manager in September 2024.

b. Recruitment, Induction & Training of New Trustees

We fully promote diversity across all our recruitment campaigns including Trustees. This covers both the content of our advertising and the distribution channels. This has secured three new Trustees in this reporting period. Trustee recruitment is openly advertised, and interviews are competitively assessed. Each Trustee takes part in an open recruitment process, and a structured induction programme, and participates in governance and safeguarding training as part of a wider governance action plan.

c. Key Management Remuneration

The key management of the charity is deemed to be the Trustees and the Director. The remuneration policy for all employees is to match the skills, experience, and qualifications of each position consistent with a framework allowing market levels in the locality of the employment base.

d. Risk Management

GCRC has a robust process for identifying, assessing, and mitigating risks in Governance, Strategy, Compliance, Finance, External Environment, and Reputation.

GLASGOW AND CLYDE RAPE CRISIS SCIO

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Structure, governance and management (continued)

e. Statement of Trustees responsibilities

The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law required the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy, at any time, the financial position of the Charity and ensuring that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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Disclosure of information to auditor

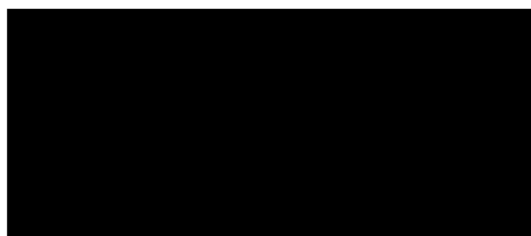
Each of the persons who are Trustees, at the time when this Trustees' report is approved, has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditor is unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

Auditor

The auditor, AAB Audit and Accountancy Limited, has indicated his willingness to continue in office. The designated Trustees will propose a motion reappointing the auditor at a meeting of the Trustees.

Approved by order of the members of the board of Trustees and signed on their behalf by:



GLASGOW AND CLYDE RAPE CRISIS SCIO

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF GLASGOW AND CLYDE RAPE CRISIS SCIO

Opinion

We have audited the financial statements of Glasgow and Clyde Rape Crisis SCIO (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

GLASGOW AND CLYDE RAPE CRISIS SCIO

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF GLASGOW AND CLYDE RAPE CRISIS SCIO (CONTINUED)

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a Strategic report.

GLASGOW AND CLYDE RAPE CRISIS SCIO

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF GLASGOW AND CLYDE RAPE CRISIS SCIO (CONTINUED)

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

[Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud.]

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and Trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company, its members, as a body, and its trustees, as a body for our audit work, for this report, or for the opinions we have formed.

GLASGOW AND CLYDE RAPE CRISIS SCIO

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF GLASGOW AND CLYDE RAPE CRISIS SCIO
(CONTINUED)**



AAB Audit and Accountancy Limited
Statutory Auditors
133 Finnieston Street
Glasgow
G3 8HB

Date:

AAB Audit and Accountancy Limited are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

GLASGOW AND CLYDE RAPE CRISIS SCIO

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2025**

	Note	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:					
Donations and legacies	3	-	28,491	28,491	31,430
Charitable activities	4	1,516,459	141,271	1,657,730	1,546,523
Other trading activities	5	-	27,420	27,420	5,650
Total income		1,516,459	197,182	1,713,641	1,583,603
Expenditure on:					
Charitable activities		1,506,459	354,172	1,860,631	1,591,655
Total expenditure		1,506,459	354,172	1,860,631	1,591,655
Net movement in funds before other recognised gains/(losses)		10,000	(156,990)	(146,990)	(8,052)
Other recognised gains/(losses):					
Other losses		-	-	-	(49,000)
Net movement in funds		10,000	(156,990)	(146,990)	(57,052)
Reconciliation of funds:					
Total funds brought forward		-	861,693	861,693	918,745
Net movement in funds		10,000	(156,990)	(146,990)	(57,052)
Total funds carried forward		10,000	704,703	714,703	861,693

Continuing Operations

All income and expenditure has arisen from continuing operations.

GLASGOW AND CLYDE RAPE CRISIS SCIO
REGISTERED NUMBER: CS007307

BALANCE SHEET
AS AT 31 MARCH 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	11	52,849	62,331
		<u>52,849</u>	<u>62,331</u>
Current assets			
Debtors	12	187,971	118,295
Cash at bank and in hand		670,185	1,017,903
		<u>858,156</u>	<u>1,136,198</u>
Current liabilities			
Creditors: amounts falling due within one year	13	(196,302)	(336,836)
Net current assets		<u>661,854</u>	<u>799,362</u>
Total assets less current liabilities		<u>714,703</u>	<u>861,693</u>
Net assets excluding pension asset		<u>714,703</u>	<u>861,693</u>
Total net assets		<u><u>714,703</u></u>	<u><u>861,693</u></u>
Charity funds			
Restricted funds	16	10,000	-
Designated funds	16	52,849	62,331
Unrestricted Funds	16	651,854	799,362
Total unrestricted funds	16	<u>704,703</u>	<u>861,693</u>
Total funds		<u><u>714,703</u></u>	<u><u>861,693</u></u>

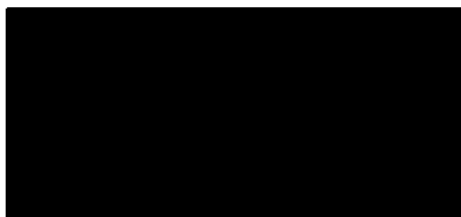
The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

GLASGOW AND CLYDE RAPE CRISIS SCIO

BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2025



The notes on pages 22 to 41 form part of these financial statements.

GLASGOW AND CLYDE RAPE CRISIS SCIO

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2025

	2025 £	2024 £
Cash flows from operating activities		
Net cash used in operating activities	(347,718)	560,832
Cash flows from investing activities		
Interest paid	-	(320)
Net cash provided by/(used in) investing activities	-	(320)
Change in cash and cash equivalents in the year	(347,718)	560,512
Cash and cash equivalents at the beginning of the year	1,017,903	457,391
Cash and cash equivalents at the end of the year	<u>670,185</u>	<u>1,017,903</u>

The notes on pages 22 to 41 form part of these financial statements

GLASGOW AND CLYDE RAPE CRISIS SCIO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1. General information

Glasgow and Clyde Rape Crisis (SCIO) is incorporated and registered in Scotland, under company number CS007307 and has no share capital. The liability of each member in the event of winding up is limited to £1. The registered charity number is SC006595. The registered office is AAB Audit and Accountancy Limited, 133 Finnieston Street, Glasgow, G3 8HB.

2. Accounting policies

2.1 Basis of preparation of financial statements

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

The financial statements of the charity have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

2.2 Going Concern

The charity has core and project funding, and the funding agreements vary between one to three-year terms. The charity continues to rely on core and specific project funding to allow it to meet its objectives. Several streams of national funding are due to end in April 2025, with the Scottish Government yet to announce the investment level beyond that. The trustees and management continue to seek and secure additional funding for the charity to allow the charity to continue to meet its objectives.

The Trustees consider ongoing budgets and existing reserves carefully to offset as much as possible of the uncertainty in the funding the charity receives. Budgets have been prepared stretching two years into the year ended 31 March 2027 that support the charity's ability to continue as a going concern.

The trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The trustees are not aware of any known material uncertainties regarding the charity's ability to continue as a going concern.

GLASGOW AND CLYDE RAPE CRISIS SCIO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

2. Accounting policies (continued)

2.3 Income

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Grants, and other income received and specified by the funder to be for activity after the year end are carried forward in deferred income.

2.4 Expenditure

Resources expended are accounted for on an accruals basis and are recognised when there is a legal or constructive obligation to pay for expenditure. Expenditure is inclusive of any VAT which cannot be recovered.

Resources expended on charitable activities relate to the cost of delivering the services of the charity and includes necessary support costs. Governance costs, a category within support costs, are costs attributable to the compliance with statutory requirements. Expenditure is directly attributable to specific activities and has been included in those cost categories.

2.5 Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property -	14% on cost
Fixtures and fittings -	15% on cost
Computer equipment -	25% on reducing balance

2.6 Taxation

The charity is exempt from corporation tax on its charitable activities.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

2. Accounting policies (continued)

2.7 Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objectives of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Pension funds represent the net asset position of the charities share of the Strathclyde pension fund.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2.8 Pension costs and other post-retirement benefits

The charity registered for auto enrolment in July 2016 and makes contributions to a defined contribution scheme.

During the year 31 March 2024, the charity exited the Strathclyde Pension Fund and therefore there is no pension asset or liability shown on the balance sheet. Pension assets and liabilities have been recorded in line with FRS 102, based on a valuation by the scheme actuary. FRS 102 measures the value of pension assets and liabilities at the balance sheet date and determines the benefits accrued in the year and the interest on assets and liabilities. The value of benefits accrued is used to determine the pension charge in the Statement of Financial Activities and the expected return on scheme assets and the interest cost on scheme liabilities are allocated across the appropriate incoming/outgoing resource categories. The change in value of assets and liabilities arising from asset valuation, changes in benefits, actuarial assumptions, or change in the level of deficit attributable to members is recognised in the Statement of Financial Activities within actuarial gains/losses on defined benefit schemes. The resulting pension liability or asset is shown on the balance sheet.

2.9 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.

2.10 Debtors

Trade, other debtors and accrued income are recognised at the settlement amount due with appropriate allowances for any irrecoverable amounts when there is objective evidence that the asset is impaired.

GLASGOW AND CLYDE RAPE CRISIS SCIO

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

2. Accounting policies (continued)

2.11 Cash and cash equivalents

Cash and cash equivalents in the balance sheet comprise cash on hand and cash at bank with a short term of maturity, being twelve months or less, from the opening of the deposit or similar account.

2.12 Creditors

Creditors are recognised where the company has a present obligation resulting from a past event and are recognised at the settlement amount due after allowing for any trade discounts due.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the statement of financial activities as a finance cost.

2.13 Leases

Leases relate to the charity's office building under operating leases. Payments made under operating leases are charged to the Statement of Financial Activity on a straight-line basis over the period of the lease.

3. Income from donations and legacies

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Donations	28,491	28,491	31,430

4. Income from charitable activities

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Funding and fees	-	141,271	141,271	128,233
Projects	1,516,459	-	1,516,459	1,418,290
	<u>1,516,459</u>	<u>141,271</u>	<u>1,657,730</u>	<u>1,546,523</u>

GLASGOW AND CLYDE RAPE CRISIS SCIO

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

4. Income from charitable activities (continued)

The funding and fees were provided by Glasgow City Council, University of Strathclyde and Glasgow College.

See note 16 for detailed breakdown of project income.

5. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Training and event organising	27,420	27,420	5,650
	<u>27,420</u>	<u>27,420</u>	<u>5,650</u>

6. Analysis of expenditure by activities

	Activities undertaken directly 2025 £	Support costs 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
GBV support services	1,683,314	177,317	1,860,631	1,591,655
	<u>1,683,314</u>	<u>177,317</u>	<u>1,860,631</u>	<u>1,591,655</u>

GLASGOW AND CLYDE RAPE CRISIS SCIO

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

6. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Activities 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Staff costs	1,452,191	1,452,191	1,172,718
Premises costs	80,486	80,486	91,744
General office costs	72,673	72,673	55,594
Travel and subsistence	26,094	26,094	26,408
Training and conference	3,650	3,650	8,961
External support	15,039	15,039	29,029
Project costs	23,070	23,070	41,140
Depreciation	10,111	10,111	9,661
	<u>1,683,314</u>	<u>1,683,314</u>	<u>1,435,255</u>

Analysis of support costs

	Activities 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Staff costs	43,544	43,544	24,634
Premises costs	23,262	23,262	21,570
General office costs	24,381	24,381	25,656
Accountancy costs	11,900	11,900	26,571
Legal and professional fees	30,155	30,155	16,019
Depreciation	3,371	3,371	3,221
Bank interest	1,353	1,353	320
Governance costs	39,351	39,351	38,409
	<u>177,317</u>	<u>177,317</u>	<u>156,400</u>

GLASGOW AND CLYDE RAPE CRISIS SCIO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

Governance costs included in the above are as follows:

	2025 £	2024 £
Staff costs	18,662	10,557
Auditor's remuneration	16,224	18,024
Restructure and strategy	1,158	1,551
Accountancy fees	2,841	8,013
Trustees expenses	466	264
	<u>39,351</u>	<u>38,409</u>

7. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting)

	2025 £	2024 £
Auditors' remuneration	16,224	18,024
Depreciation - owned assets	<u>13,482</u>	<u>12,882</u>

8. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 31 March 2025, expenses totalling £446 were reimbursed to the Trustees (2024: £264).

9. Staff costs

	2025 £	2024 £
Wages and salaries	1,322,630	1,062,386
Social security costs	126,497	96,991
Other pension costs	54,829	52,825
	<u>1,503,956</u>	<u>1,212,202</u>

See note 19 for an analysis of other pension costs (above)

The key management personnel of the charity comprise the Trustees, Director and Deputy Director (see note below). The total employee benefits of the key management personnel of the charity were £124,412 (2024: £70,382) including employer's NIC and employers pension.

The Deputy Director post was created in the current year and that is why this cost is higher than in the previous year.

GLASGOW AND CLYDE RAPE CRISIS SCIO

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

The average monthly number of employees during the year was as follows:

	2025	2024
	£	£
Sexual violence support staff	37	34
	37	34

The number of employees whose total employee benefits (excluding employer pension costs) fell within the banding £60,000 to £70,000 was 1 (2024 - 1).

GLASGOW AND CLYDE RAPE CRISIS SCIO

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

10. Comparatives for the Statement of Financial Activities

	<i>Unrestricted funds 2024 £</i>	<i>Pension funds 2024 £</i>	<i>Restricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Income and endowments from:				
Donations and legacies	31,430	-	-	31,430
Charitable activities	128,233	-	1,418,290	1,546,523
Other trading activities	5,650	-	-	5,650
Total	165,313	-	1,418,290	1,583,603
Expenditure on:				
Charitable activities	173,365	-	1,418,290	1,591,655
Total	(173,365)	-	(1,418,290)	(1,591,655)
Net income/ (expenditure)	(8,052)	-	-	(8,052)
Transfers between funds	426,000	(426,000)	-	-
Other recognised gains/(losses)				
Actuarial gains on defined benefit schemes	-	(49,000)	-	(49,000)
Net movement in funds	417,948	(475,000)	-	(57,052)
Reconciliation of funds:				
Total funds brought forward	443,745	475,000	-	918,745
Total funds carried forward	861,693	-	-	861,693

GLASGOW AND CLYDE RAPE CRISIS SCIO

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

11. Tangible fixed assets

	Fixtures and fittings £	Computer equipment £	Total £
Cost or valuation			
At 1 April 2024	64,691	40,808	105,499
Additions	-	4,000	4,000
At 31 March 2025	<u>64,691</u>	<u>44,808</u>	<u>109,499</u>
Depreciation			
At 1 April 2024	13,472	29,696	43,168
Charge for the year	9,704	3,778	13,482
At 31 March 2025	<u>23,176</u>	<u>33,474</u>	<u>56,650</u>
Net book value			
At 31 March 2025	<u>41,515</u>	<u>11,334</u>	<u>52,849</u>
At 31 March 2024	<u>51,219</u>	<u>11,112</u>	<u>62,331</u>

12. Debtors

	2025 £	2024 £
Due within one year		
Trade debtors	53,718	22,149
Other debtors	7,623	3,282
Prepayments and accrued income	126,630	92,864
	<u>187,971</u>	<u>118,295</u>

GLASGOW AND CLYDE RAPE CRISIS SCIO

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

13. Creditors: Amounts falling due within one year

	2025 £	2024 £
Trade creditors	6,138	18,664
Social security and other taxes	28,329	26,476
Other creditors	7,478	13,452
Accruals and deferred income	154,357	278,244
	<u>196,302</u>	<u>336,836</u>

The 2024 deferred income was all released and accounted for in the 2025 Statement of Financial Activities. The 2025 deferred income is in respect of all grant income received before 31 March 2025 but in relation to activities delivered in the next accounting period.

14. Leasing agreements

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2025 £	2024 £
Within one year	60,000	52,000
Between one and five years	240,000	240,000
More than five years	140,000	200,000
	<u>440,000</u>	<u>492,000</u>

GLASGOW AND CLYDE RAPE CRISIS SCIO

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

15. Summary of funds

Summary of funds - current year

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2025 £
Designated funds	62,331	-	-	(9,482)	52,849
General funds	799,362	197,182	(354,172)	9,482	651,854
Restricted funds	-	1,516,459	(1,506,459)	-	10,000
	<u>861,693</u>	<u>1,713,641</u>	<u>(1,860,631)</u>	<u>-</u>	<u>714,703</u>

Summary of funds - prior year

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2024 £
Designated funds	-	-	-	62,331	-	62,331
General funds	443,745	165,313	(173,365)	363,669	-	799,362
Pension funds	475,000	-	-	(426,000)	(49,000)	-
Restricted funds	-	1,418,290	(1,418,290)	-	-	-
	<u>918,745</u>	<u>1,583,603</u>	<u>(1,591,655)</u>	<u>-</u>	<u>(49,000)</u>	<u>861,693</u>

GLASGOW AND CLYDE RAPE CRISIS SCIO

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

16. Statement of funds

Statement of funds - current year

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2025 £
Unrestricted funds					
Designated funds					
Tangible Fixed Assets	62,331	-	-	(9,482)	52,849
General funds					
General Funds - all funds	799,362	197,182	(354,172)	9,482	651,854
Total Unrestricted funds	861,693	197,182	(354,172)	-	704,703
Restricted funds					
Scottish Govt. DES Fund	-	494,270	(494,270)	-	-
Scottish Govt. Waiting Lists	-	135,110	(135,110)	-	-
Glasgow Community Funding	-	31,027	(31,027)	-	-
GCPF	-	264,502	(264,502)	-	-
North Glasgow	-	9,250	(9,250)	-	-
Foreign & Commonwealth Office	-	20,000	(20,000)	-	-
National Lottery Improving Lives	-	87,992	(87,992)	-	-
RCS National Prevention	-	143,129	(143,129)	-	-
National Lottery Community Fund	-	61,802	(61,802)	-	-
RCS National Advocacy	-	188,187	(188,187)	-	-
East Dunbartonshire	-	13,717	(13,717)	-	-
West Dunbartonshire Council	-	50,200	(50,200)	-	-
East Renfrewshire	-	4,773	(4,773)	-	-
Helping Hands Fund	-	12,500	(2,500)	-	10,000
	-	1,516,459	(1,506,459)	-	10,000
Total of funds	861,693	1,713,641	(1,860,631)	-	714,703

GLASGOW AND CLYDE RAPE CRISIS SCIO

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

16. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Gains/ (Losses) £</i>	<i>Balance at 31 March 2024 £</i>
Unrestricted funds						
Designated funds						
Tangible fixed assets	-	-	-	62,331	-	62,331
	<i>Balance at 1 April 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Gains/ (Losses) £</i>	<i>Balance at 31 March 2024 £</i>
General funds						
General Funds - all funds	443,745	165,313	(173,365)	363,669	-	799,362
Total Unrestricted funds	443,745	165,313	(173,365)	426,000	-	861,693
	<i>Balance at 1 April 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Gains/ (Losses) £</i>	<i>Balance at 31 March 2024 £</i>
Pension funds						
Defined benefit pension	475,000	-	-	(426,000)	(49,000)	-
Restricted funds						
Scottish Govt. DES Fund	-	491,072	(491,072)	-	-	-
Scottish Govt. Waiting Lists	-	143,994	(143,994)	-	-	-
Glasgow Community Funding	-	31,026	(31,026)	-	-	-
GCPF	-	162,868	(162,868)	-	-	-
North Glasgow	-	20,340	(20,340)	-	-	-

GLASGOW AND CLYDE RAPE CRISIS SCIO

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

16. Statement of funds (continued)

Statement of funds - prior year (continued)

	<i>Balance at 1 April 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Gains/ (Losses) £</i>	<i>Balance at 31 March 2024 £</i>
Foreign & Commonwealth Office	-	20,000	(20,000)	-	-	-
National Lottery Improving Lives	-	23,981	(23,981)	-	-	-
RCS National Prevention	-	145,281	(145,281)	-	-	-
National Lottery Community Fund	-	133,043	(133,043)	-	-	-
RCS National Advocacy	-	181,336	(181,336)	-	-	-
East Dunbartonshire	-	12,899	(12,899)	-	-	-
West Dunbartonshire Council	-	43,000	(43,000)	-	-	-
ROSA	-	9,450	(9,450)	-	-	-
	-	1,418,290	(1,418,290)	-	-	-
Total of funds	918,745	1,583,603	(1,591,655)	-	(49,000)	861,693

GLASGOW AND CLYDE RAPE CRISIS SCIO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

16. Statement of funds (continued)

Renfrewshire, East Renfrewshire, East Dunbartonshire, Glasgow City Council: This funding contributes to our core and infrastructure services and helps us promote our services in the council area and hold ongoing relationships with relevant forums and local organisations.

Rape Crisis Scotland National Prevention, University of Strathclyde, City of Glasgow College, Glasgow Communities Fund: These funds support our young people's Rosey project and also help us provide services to survivors on campus. Services include support and advocacy services, education and prevention work in schools with young people from ages 13 to 18 years, and prevention work across youth services with a wide range of youth work organisations.

Scottish Government: Delivering Equally Safe Fund: This funding from the Scottish Government's Equally Safe funding stream provides salary, management and running costs support for all of our core services.

West Dunbartonshire Council: Funding is provided by West Dunbartonshire Council for outreach support and advocacy provision delivering across the council area, as well as community-based premises.

Big Lottery Improving Lives: Sexual Violence Support and Advocacy Triage Service for survivors accessing our help, and in the allocation of resources and management of our waiting lists.

Foreign and Commonwealth Office: Live On line Support Service: This funding is granted for Glasgow and Clyde Rape Crisis to provide live, on line support to survivors of sexual violence, abuse or exploitation from our service area, who live, work or are visiting countries outside of the UK. The funding contributes to the cost of salary for co ordination of the service, training and contribution to overheads of the organisation.

Rape Crisis Scotland, National Advocacy Project: This funding supports the delivery of our justice and advocacy service to survivors, and the management of this service.

Glasgow Communities Grant: This funding allows us to deliver drop-in sessions across Glasgow and reach more survivors with our city centre base.

Glasgow Communities and Place Grant (part of U.K. Shared Prosperity Fund): This funding allows us to target the postcode areas of G20 and G45 in Glasgow and to provide an immersive and new service to women and girls, local organisations and new partners to provide support and training.

Young Start: This funding allows us to work in partnership with sporting communities and organisations across Glasgow to help empower young people in preventing gender-based violence and staff to create positive cultures that allow safe disclosures.

Helping Hands Fund: This funding is contributed to by a number of funders. Its primary purpose is to assist with the funding of the volunteer programme, costs like interpreters and also staff travel costs. The funders this year were Allied Vehicles and the Commonweal Fund. £10,000 of these funds are carrying forward for use in 2025/2026 on this programme.

GLASGOW AND CLYDE RAPE CRISIS SCIO

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

17. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	-	52,849	52,849
Current assets	10,000	848,156	858,156
Creditors due within one year	-	(196,302)	(196,302)
Total	<u>10,000</u>	<u>704,703</u>	<u>714,703</u>

Analysis of net assets between funds - prior year

	<i>Restricted funds 2024 £</i>	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Tangible fixed assets	-	62,331	62,331
Current assets	177,900	958,298	1,136,198
Creditors due within one year	(177,900)	(158,936)	(336,836)
Total	<u>-</u>	<u>861,693</u>	<u>861,693</u>

18. Related party disclosures

There were no related party transactions in the year ended 31 March 2025 (2024:None).

See note 8 for trustee remuneration and expenses.

GLASGOW AND CLYDE RAPE CRISIS SCIO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

19. Employee benefit obligations

Glasgow and Clyde Rape Crisis participated in the Strathclyde Pension Scheme, a multi-employer defined benefit scheme which provides benefits to some 95 non-associated employers. This had ended as at the year ended 31 March 2024.

Contributions to the scheme during the year were as follows:

	2024 £
Defined contribution scheme	48,245
Defined benefit scheme	<u>4,580</u>
Total contributions made	52,825
Less: Employer's Contributions	<u>(4,580)</u>
	48,245
Current service cost	<u>4,580</u>
	52,825
	<u>52,825</u>

During the year 31 March 2024 the charity exited the Strathclyde Pension Fund, cessation dated September 2023 based on 31 May 2023 closing valuation. The charity obtained a refund amounting to £425,984. There is therefore no pension asset or liability shown on the balance sheet.

GLASGOW AND CLYDE RAPE CRISIS SCIO

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

Reconciliation of opening and closing surplus

	2024 £
Opening assets at start of period	474,984
Remeasurements	-
Return on assets	(49,000)
Fund exit (refund)	(425,984)
	<hr/>

Income and expenditure impact:

	2024 £
Remeasurements	<u>(49,000)</u>

Assumptions used by the actuary were:

	2024 %
Pension increase rate	2.7
Salary increase rate	3.4
Discount rate	4.1

20. Reconciliation of net movement in funds to net cash flow from operating activities

	2025 £	2024 £
Net expenditure for the year (as per Statement of Financial Activities)	<u>(146,990)</u>	<u>(8,052)</u>
Adjustments for:		
Depreciation charges	13,482	12,882
Decrease/(increase) in debtors	(69,676)	35,105
Increase/(decrease) in creditors	(140,534)	94,577
Interest paid	(4,000)	320
Pension fund settlement	-	426,000
Net cash provided by/(used in) operating activities	<u><u>(347,718)</u></u>	<u><u>560,832</u></u>

GLASGOW AND CLYDE RAPE CRISIS SCIO

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

21. Analysis of cash and cash equivalents

	2025 £	2024 £
Cash in hand	670,185	1,017,903
Total cash and cash equivalents	670,185	1,017,903

22. Analysis of changes in net debt

	At 1 April 2024 £	Cash flows £	At 31 March 2025 £
Cash at bank and in hand	1,017,903	(347,718)	670,185
	1,017,903	(347,718)	670,185

