

Scottish Borders Rape Crisis Centre

A Scottish Charitable Incorporated Organisation
Annual Report and Financial Statements

for the Year Ended 31 March 2025

Scottish Borders Rape Crisis Centre

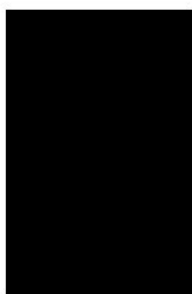
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Scottish Borders Rape Crisis Centre

Reference and Administrative Details

Trustees



Charity Registration Number

SC041423

Principal Office

1a Wilderhaugh
Galashiels
Scottish Borders
TD1 1PW

Auditor

BK Plus Audit Limited
Chartered Accountant
Azzurri House
Walsall Road
Aldridge
West Midlands
WS9 0RB

Bankers

Unity Trust Bank
CAF Bank

Scottish Borders Rape Crisis Centre

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2025.

Objectives and activities

Objects and aims

The organisation's purposes are: To relieve the distress of self-identifying females over the age of 18 and survivors, of all gender identity, between the age of 12 and 18 in the Scottish borders area, who have experienced sexual violence, and to relieve the distress also of their partners, friends and families, through the provision of emotional and practical support, information, and advocacy; and; To promote understanding of the causes and prevention of sexual violence and the mitigation of its effects.

We achieve the above by providing high-quality, specialist, trauma-informed support services to survivors of sexual violence. We provide free and confidential emotional and practical support, information, and advocacy. Our support is person centred, holistic, inclusive, and accessible. We also offer specialist support to partners, friends and families impacted by sexual violence. The organisational culture and therefore, all of its services and activities are aligned to and underpinned by the trauma informed principles of safety, choice, trust, empowerment, and collaboration.

Our services are aimed at enabling and supporting survivors to reclaim control of their lives and everything we do is aimed at empowering survivors. Support is focused on safety, self-care, and healthy emotion regulation. We offer a safe space for survivors to tell their story and start to recover from the sexual trauma they have experienced.

We aim to promote awareness and understanding of the causes and prevention of sexual violence, its impact, and often profound consequences. By providing support services to survivors and prevention work in educational and youth settings, partnership working and training.

Survivors' participation and collaboration is at the heart of our work, we genuinely listen to survivor's feedback, development, and improvement ideas to ensure our services meet the needs of survivors. Our robust monitoring and evaluation methods alongside survivors' feedback inform the strategic direction of the organisation.

Scottish Borders Rape Crisis Centre

Trustees' Report (continued)

Objectives, strategies and activities

Activities:

- One-to-one support: In-person at our centre or in safe outreach venues across the Scottish Borders. Telephone, email, text online support sessions can also be offered.
- Enhanced Specialist Support: for a limited number of survivors who have symptoms of Post-Traumatic Stress Disorder (PTSD) or Complex PTSD.
- Butterfly Project: 4-week, self-esteem and confidence building groupwork course.
- Short courses such as managing anxiety, assertiveness, intimate relationships and self-care and wellbeing.
- Online meditation classes for survivors.
- Support & Advocacy for survivors engaged or considering engaging with the criminal justice process.
- Sexual Violence Prevention work aimed at young people between the ages of 11-25, delivered in all nine local high schools.
- No Excuses! Prevention Programme delivered to Youth organisations focusing on consent and healthy relationships.
- Equally Safe at Schools (ESAS) and Equally Safe at Colleges and Universities (ESCU). SBRCC supports educational institutions to implement the above programmes and delivers training to staff aimed at increasing their knowledge and skills.
- Delivery of Level 1 & 2 Training to partners and other stakeholders.
- Kaleidoscope – Adult Survivor Participation Group.
- Rainbow – Young Person's Participation Group

Achievements and performance

Over the last year we have supported 251 survivors, this is a 16% decrease from the previous year. It is difficult to pinpoint the exact reason for this; it may be that referrals are steadying post pandemic. It will however take us time to analyse if this trend continues or not.

Breakdown of support provided by count:

Indirect support: Total number: 7871. Indirect support has increased by 11% from the previous year.

- Text: 6420
- Phone call: 864
- Email: 583
- Letters: 30

Total number of support sessions provided: 1324. This year the total number of support sessions has decreased by 9%.

- Centre based sessions: 541
- Outreach sessions: 563
- Phone support: 115
- Zoom/Teams: 105

This year as in previous years we can see the preferred method of support continues to be in-person, with centre based and outreach support being the primary method of support provided.

Scottish Borders Rape Crisis Centre

Trustees' Report (continued)

Survivor Feedback:

Adult Feedback:

'I feel happy enough to finish support now. I feel like you have helped me heaps in recovery. I praised you to my Health Visitor the other day as she's noticed how much happier I am and it's your work that's helped. I have also made the decision to stay here as I'm in a much more comfortable place mentally and physically than I was, I don't want to run anymore, and I feel like I can manage now. Thanks again, you have the most calming and reassuring voice and presence - without your help I don't know what situation I would be in now'.

'Thank you so much I really needed this morning's session, it was bottled up inside me, you helped me see how much I have overcome. It really was scary, but I am through the other side. Thank you for your belief and support, much needed and appreciated'.

Young Person Feedback:

'Unity has been incredible and helped me through so much'.

'This is the only service that has made me feel respected and allowed me to be comfortable talking about what happened'.

'Before the sessions I felt embarrassed and guilty of what had happened but now I feel that I can talk more about it and that it wasn't my fault'.

Kaleidoscope and Rainbow Involvement Groups

SBRCC has embedded survivor involvement at the heart of its work through two established participation groups: Kaleidoscope and Rainbow. These embedded groups ensure that survivors have meaningful power and influence in shaping how services are planned, delivered, and reviewed, reflecting SBRCC's commitment to feminist, inclusive, and trauma-informed practice.

Kaleidoscope involves adult survivors, while Rainbow is the young persons' group for survivors aged 12–18. Both provide structured, supported opportunities for survivors to share perspectives, inform decision-making, and contribute to campaigns, consultations, and service development. Members meet quarterly, online and in person, and can take part in wider organisational and community activities.

National Advocacy Service (NAS)

Through the Rape Crisis Scotland National Advocacy Service, SBRCC provides specialist, trauma-informed advocacy for survivors of sexual violence who are considering reporting to the police or are engaged with the criminal justice process. Our advocacy workers offer practical and emotional support at every stage, from initial decision-making through to court and beyond, ensuring survivors are informed, believed, and empowered to make choices that are right for them. The service bridges gaps between survivors and justice agencies, helping to reduce barriers to participation and improve experiences within the legal system. For many survivors, advocacy support can be the difference between feeling overwhelmed and feeling heard, supported, and more in control of their journey toward justice and recovery.

Sexual Violence Prevention National Programme

SBRCC's prevention work is part of Rape Crisis Scotland's National Prevention Programme, a coordinated effort to prevent sexual violence through education, awareness, and cultural change. As part of this national framework, SBRCC delivers a comprehensive programme across all nine secondary schools in the Scottish Borders, providing age-appropriate, trauma-informed workshops. These interactive sessions encourage young people to challenge harmful attitudes, recognise coercive behaviours, and develop the confidence to seek support.

Partnership and Collaborative Working

Collaborative working remains central to SBRCC's approach. We recognise that preventing and responding effectively to sexual violence depends on strong local partnerships and shared responsibility across statutory, voluntary, and community sectors. SBRCC continues to be an active partner in local and national forums, contributing specialist, trauma-informed expertise and a survivor-centred perspective to improve responses and services across the Scottish Borders, some examples of partnership are highlighted below.

Scottish Borders Rape Crisis Centre

Trustees' Report (continued)

Integrated Psychological Trauma Steering Group (IPTSG)

SBRCC plays a key role in the IPTSG, supporting the rollout of trauma-skilled practice training locally. This year, we facilitated two multi-agency, full-day Transforming Connections training sessions, with evaluation showing improved confidence and understanding of trauma-informed approaches.

We also contributed to the development of the Scottish Borders Creating Trauma Informed and Responsive Change resource. SBRCC will continue to collaborate with local authority and voluntary sector partners to deliver training for leaders and senior managers to support its implementation.

Violence Against Women & Girls Partnership (VAWGP)

SBRCC remains an active member of the Violence Against Women & Girls Partnership, with our CEO serving as Vice-Chair. Through this forum, we continue to promote coordinated delivery of Equally Safe - Scotland's Strategy to prevent and eradicate violence against women and girls.

Financial review

The charity incurred a deficit of £21,185 during the year. This has been covered by existing reserves.

Policy on reserves

SBRCC's holds £30,000 reserves in Own Funds. The reasoning for this level is the majority of the work of SBRCC is funded by grants, the payments of which are made in advance. The effective management of the projects and the grants will ensure that there will be no unforeseen call on SBRCC's Own Funds.

Therefore, SBRCC's reserve, to be held in Own Funds, needs to be set at a level which will meet at least three months costs which are not covered by grant funding. At present the Board has agreed that £30,000 will be sufficient to meet this objective. SBRCC's reserves were increased from £20,000 to £30,000 at the Board meeting in January 2024.

Principal funding sources

The existence of SBRCC and the support we provide to survivors of sexual violence is dependent upon the financial support of the Scottish Government, grant making organisations and the local community.

The narrative below highlights our principal sources of funding over the last year. In the current economic climate fundraising is a highly competitive environment and securing this income requires a major investment of time and a significant amount of skill.

The Scottish Government are very supportive in funding front line gender based violence services to achieve their priorities set out in their strategy - Equally Safe, Scotland's Strategy to prevent and eradicate violence against women and girls.

The Scottish Government have awarded significant funds over the last year, in addition to this some National Rape Crisis Scotland Projects funded by the Scottish Government have also been awarded.

Other grant making organisations are also very supportive of our work and have awarded significant funds to support our work such as The National Lottery – Improving Lives, The Robertson Trust, and The Henry Smith Charity.

Community Fundraising Activities

We are very grateful for funds raised through donations, fundraising activities, easy fundraising, and Gift Aid. This is a greatly appreciated contribution from local people in the Scottish Borders.

Investment policy and objectives

SBRCC's income is derived from project specific grants from institutions and organisations or individuals who want to make their contribution to the delivery of the service. Therefore, most of our funds are spent in the short to medium term, leaving little scope for long term investment.

Structure, governance and management

Nature of governing document

SBRCC, is a recognised charity in Scotland and was constituted under a Memorandum of Association dated 20 April 2010 as a Company. SBRCC was converted to a Scottish Charitable Incorporated Organisation (SCIO), following approval by OSCR, with a new constitution on 23rd September 2020.

Scottish Borders Rape Crisis Centre

Trustees' Report (continued)

Recruitment and appointment of trustees

The management of the SCIO is the responsibility of the Trustees who are elected and co-opted under the terms of the Constitution.

Organisational structure

The Board of Trustees has overall responsibility for the governance and strategic oversight of SBRCC. The Board ensures that the organisation operates in line with its charitable purposes, complies with relevant legislation and regulations, and manages risk appropriately. The Board meets quarterly to review performance, monitor progress against strategic objectives, and support the effective delivery of services.

Day-to-day management of the organisation is delegated to the Chief Executive Officer (CEO), who works closely with the Board and staff team to implement SBRCC's strategic direction and policy development. The CEO provides leadership, organisational vision, and sound financial management.

The CEO also serves as an ambassador for SBRCC, promoting the organisation externally, maintaining a positive public profile, and developing productive relationships with key stakeholders. Responsibility for the development and implementation of fundraising and income generation strategies also lies with the CEO.

Operational delivery and implementation of policies are overseen by the CEO and the Operations Manager.

Major risks and management of those risks

General Risk

The Board of Trustees is satisfied that systems and procedures are in place to mitigate our exposure to risks, specifically financial risks. The risk register, established in 2012 to facilitate monitoring and control, is reviewed 4 times a year by the Board of Trustees.

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Cash flow risk

Interest bearing assets and liabilities are held at fixed rate to ensure certainty of cash flows.

Credit risk

The charity's principal financial assets are bank balances and cash, trade and other receivables. The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables.

The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

Liquidity risk

Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

Funds held as custodian trustee on behalf of others

No funds are held on behalf of other organisations.

Reappointment of auditor

In accordance with section 485 of the Companies Act 2006, a resolution for the re-appointment of BK Plus Audit Limited as auditors of the charity is to be proposed at the forthcoming Annual General Meeting.

Scottish Borders Rape Crisis Centre

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity 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 in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charity Accounts (Scotland) Regulations 2006 (as amended), and the provisions of the constitution. The trustees 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 3 December 2025 and signed on its behalf by:



Scottish Borders Rape Crisis Centre

Independent Auditor's Report to the Members of Scottish Borders Rape Crisis Centre

Opinion

We have audited the financial statements of Scottish Borders Rape Crisis Centre (the 'charity') for the year ended 31 March 2025, which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity'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.

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 responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC'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 charity's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were 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.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. 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.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustee's report; or
- the financial statements are not in agreement with the accounting records and returns; or
- sufficient accounting records trustees have not been kept; or
- we have not received all the information and explanations we require for our audit.

Scottish Borders Rape Crisis Centre

Independent Auditor's Report to the Members of Scottish Borders Rape Crisis Centre (continued)

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities (set out on page 7), the trustees 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 charity'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 charity or to cease operations, or have no realistic alternative but to do so.

Auditor Responsibilities for the audit of the financial statements

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 on 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.

From the preliminary stage of the audit, we ensure our understanding of the entity is up to date. This includes, but is not limited to, current knowledge of their activities, the business and control environments, and their compliance with the applicable legal and regulatory frameworks. This information supports our risk identification and the subsequent design of audit procedures to mitigate those risks; ensuring that the audit evidence obtained is sufficient and appropriate to support our opinion.

In response to the risks identified, specific to this entity, we designed procedures which included, but were not limited to:

- Enquiry of management and those charged with governance around actual and potential litigation and claims;
- Reviewing minutes of meetings of those charged with governance, if available;
- Reviewing financial statements disclosure and testing to support documentation to assess compliance with applicable laws and regulations;
- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale for significant transactions outside the normal course of business.

A further description of our responsibilities is available 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 charity trustees, as a body, in accordance with Regulation 10 of the 2006 Accounts Regulations. Our audit work has been undertaken so that we might state to the trustees those matters we are required to state to trustees in an auditors' 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 charity and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Scottish Borders Rape Crisis Centre

**Independent Auditor's Report to the Members of Scottish Borders Rape Crisis Centre
(continued)**



For and on behalf of BK Plus Audit Limited, Statutory Auditor

Azzurri House
Walsall Road
Aldridge
West Midlands
WS9 0RB

Date: 3.12.25

BK Plus Audit Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

Scottish Borders Rape Crisis Centre

Statement of Financial Activities for the Year Ended 31 March 2025

| | Note | Unrestricted funds £ | Restricted funds £ | Total 2025 £ |
|------------------------------------|------|-------------------------|-----------------------|--------------------|
| Income and Endowments from: | | | | |
| Donations and legacies | 2 | 2,125 | - | 2,125 |
| Charitable activities | 3 | - | 537,465 | 537,465 |
| Investment income | 4 | 5,012 | - | 5,012 |
| Total income | | 7,137 | 537,465 | 544,602 |
| Expenditure on: | | | | |
| Charitable activities | 5 | (37,660) | (528,127) | (565,787) |
| Total expenditure | | (37,660) | (528,127) | (565,787) |
| Net (expenditure)/income | | (30,523) | 9,338 | (21,185) |
| Gross transfers between funds | | 31,729 | (31,729) | - |
| Net movement in funds | | 1,206 | (22,391) | (21,185) |
| Reconciliation of funds | | | | |
| Total funds brought forward | | 105,395 | 81,771 | 187,166 |
| Total funds carried forward | 16 | 106,601 | 59,380 | 165,981 |
| | Note | Unrestricted funds £ | Restricted funds £ | Total 2024 £ |
| Income and Endowments from: | | | | |
| Donations and legacies | 2 | 21,310 | 1,500 | 22,810 |
| Charitable activities | 3 | - | 541,511 | 541,511 |
| Investment income | 4 | 4,881 | - | 4,881 |
| Total income | | 26,191 | 543,011 | 569,202 |
| Expenditure on: | | | | |
| Charitable activities | 5 | (33,355) | (544,755) | (578,110) |
| Total expenditure | | (33,355) | (544,755) | (578,110) |
| Net expenditure | | (7,164) | (1,744) | (8,908) |
| Net movement in funds | | (7,164) | (1,744) | (8,908) |
| Reconciliation of funds | | | | |
| Total funds brought forward | | 112,559 | 83,515 | 196,074 |
| Total funds carried forward | 16 | 105,395 | 81,771 | 187,166 |

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2024 is shown in note 16.

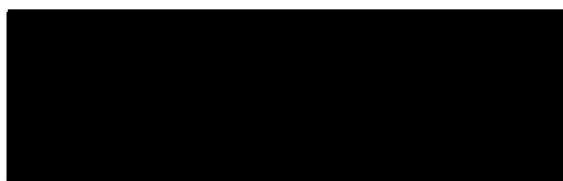
Scottish Borders Rape Crisis Centre

(Registration number: SC041423)

Balance Sheet as at 31 March 2025

| | Note | 2025 £ | 2024 £ |
|---|------|----------------|----------------|
| Current assets | | | |
| Debtors | 12 | 500 | 500 |
| Cash at bank and in hand | 13 | <u>171,377</u> | <u>191,404</u> |
| | | 171,877 | 191,904 |
| Creditors: Amounts falling due within one year | 14 | <u>(5,896)</u> | <u>(4,738)</u> |
| Net assets | | <u>165,981</u> | <u>187,166</u> |
| Funds of the charity: | | | |
| Restricted income funds | | | |
| Restricted funds | | 59,380 | 81,771 |
| Unrestricted income funds | | | |
| Unrestricted funds | | <u>106,601</u> | <u>105,395</u> |
| Total funds | 16 | <u>165,981</u> | <u>187,166</u> |

The financial statements on pages 11 to 22 were approved by the trustees, and authorised for issue on 3 December 2025 and signed on their behalf by:



Scottish Borders Rape Crisis Centre

Statement of Cash Flows for the Year Ended 31 March 2025

| | Note | 2025 £ | 2024 £ |
|--|------|-----------------------|-----------------------|
| Cash flows from operating activities | | | |
| Net cash expenditure | | (21,185) | (8,908) |
| Adjustments to cash flows from non-cash items | | | |
| Investment income | 4 | <u>(5,012)</u> | <u>(4,881)</u> |
| | | (26,197) | (13,789) |
| Working capital adjustments | | | |
| Increase in creditors | 14 | <u>1,158</u> | <u>-</u> |
| Net cash flows from operating activities | | (25,039) | (13,789) |
| Cash flows from investing activities | | | |
| Interest receivable and similar income | 4 | <u>5,012</u> | <u>4,881</u> |
| Net decrease in cash and cash equivalents | | (20,027) | (8,908) |
| Cash and cash equivalents at 1 April | | <u>191,404</u> | <u>200,312</u> |
| Cash and cash equivalents at 31 March | | <u><u>171,377</u></u> | <u><u>191,404</u></u> |

All of the cash flows are derived from continuing operations during the above two periods.

Scottish Borders Rape Crisis Centre

Notes to the Financial Statements for the Year Ended 31 March 2025

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with 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 October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Accounts (Scotland) Regulations 2006.

Basis of preparation

Scottish Borders Rape Crisis Centre meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts are presented in £.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Judgements

There were no judgements made in the year.

Key sources of estimation uncertainty

There were no key sources of estimation uncertainty made in the year.

Scottish Borders Rape Crisis Centre

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants receivable are recognised as they are received, unless specific conditions are attached and then the grant is only recognised when those conditions are fully met.

Other trading activities

Trading income is recognised once the service is performed or the product is delivered to the customer.

Investment income

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Other income

Other income is recognised as received.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable 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.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Scottish Borders Rape Crisis Centre

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial instruments

Classification

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

Impairment

At the end of each reporting period financial instruments measured at fair value are assessed for objective evidence of impairment. The impairment loss is recognised in the profit and loss account.

2 Income from donations and legacies

| | Unrestricted funds General £ | Restricted funds £ | Total funds £ |
|----------------------------|---------------------------------------|--------------------------|---------------------|
| Donations and legacies; | | | |
| Donations from individuals | 2,125 | - | 2,125 |
| Total for 2025 | 2,125 | - | 2,125 |
| Total for 2024 | 21,310 | 1,500 | 22,810 |

Scottish Borders Rape Crisis Centre

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

3 Income from charitable activities

| | Restricted funds £ | Total funds £ |
|-----------------------------------|-----------------------|--------------------------|
| Grant income | 537,465 | 537,465 |
| Total for 2025 | 537,465 | 537,465 |
| Total for 2024 | 541,511 | 541,511 |
| | Restricted funds £ | Total funds 2025 £ |
| Rape Crisis Scotland - prevention | 26,491 | 26,491 |
| Big Lottery | 112,027 | 112,027 |
| Advocacy work project | 81,000 | 81,000 |
| Scottish Government | 247,947 | 247,947 |
| The Henry Smith Fund | 70,000 | 70,000 |
| | 537,465 | 537,465 |

4 Investment income

| | Unrestricted funds General £ | Total funds £ |
|---|------------------------------------|------------------|
| Interest receivable and similar income; Interest receivable on bank deposits | 5,012 | 5,012 |
| Total for 2025 | 5,012 | 5,012 |
| Total for 2024 | 4,881 | 4,881 |

5 Expenditure on charitable activities

| | Note | Unrestricted funds General £ | Restricted funds £ | Total funds £ |
|-------------------------|------|------------------------------------|-----------------------|------------------|
| Staff costs | | 24,804 | 448,389 | 473,193 |
| Allocated support costs | | 6,087 | 76,764 | 82,851 |
| Governance costs | | 6,769 | 2,974 | 9,743 |
| Total for 2025 | | 37,660 | 528,127 | 565,787 |
| Total for 2024 | | 33,355 | 544,755 | 578,110 |

Scottish Borders Rape Crisis Centre

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

6 Analysis of governance and support costs

Support costs allocated to raising funds

| | Basis of allocation | Administration costs £ | Total funds £ |
|--------------------------|---------------------|---------------------------|------------------|
| Direct fundraising costs | A | 1,354 | 1,354 |
| Total for 2025 | | 1,354 | 1,354 |
| Total for 2024 | | 337 | 337 |

Support costs allocated to charitable activities

| | Basis of allocation | Administration costs £ | Premises costs including depreciation £ | Total funds £ |
|-----------------------|---------------------|---------------------------|--|------------------|
| Rent | A | - | 26,287 | 26,287 |
| Light and heat | A | - | 3,860 | 3,860 |
| Insurance | A | - | 2,174 | 2,174 |
| Maintenance | A | - | 12,427 | 12,427 |
| Telephone | A | 5,022 | - | 5,022 |
| PPS | A | 4,652 | - | 4,652 |
| Sundry | A | 11,053 | - | 11,053 |
| Mileage | A | 9,869 | - | 9,869 |
| Advertising | A | 3,240 | - | 3,240 |
| Bank charges | A | 406 | - | 406 |
| Total for 2025 | | 34,242 | 44,748 | 78,990 |
| Total for 2024 | | 45,386 | 64,687 | 110,073 |

Governance costs

| | Unrestricted funds General £ | Restricted funds £ | Total funds £ |
|-----------------------------------|------------------------------------|-----------------------|------------------|
| Audit fees | | | |
| Audit of the financial statements | 6,000 | - | 6,000 |
| Other governance costs | - | 360 | 360 |
| Allocated support costs | 769 | 2,614 | 3,383 |
| Total for 2025 | 6,769 | 2,974 | 9,743 |
| Total for 2024 | 5,269 | 2,442 | 7,711 |

Scottish Borders Rape Crisis Centre

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

7 Net incoming/outgoing resources

Net outgoing resources for the year include:

| | 2025 £ | 2024 £ |
|--|--------------|--------------|
| Operating leases - plant and machinery | 815 | 815 |
| Operating leases - other assets | 14,996 | 14,996 |
| Audit fees | <u>6,000</u> | <u>4,500</u> |

8 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

9 Staff costs

The aggregate payroll costs were as follows:

| | 2025 £ | 2024 £ |
|--|----------------|----------------|
| Staff costs during the year were: | | |
| Wages and salaries | 417,590 | 401,850 |
| Social security costs | 33,006 | 30,356 |
| Pension costs | 11,445 | 10,673 |
| Other staff costs | <u>11,152</u> | <u>17,110</u> |
| | <u>473,193</u> | <u>459,989</u> |

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

| | 2025 No | 2024 No |
|-----------------------|------------|------------|
| Charitable activities | 15 | 15 |
| Governance | <u>1</u> | <u>1</u> |
| | <u>16</u> | <u>16</u> |

14 (2024 - 14) of the above employees participated in the Defined Contribution Pension Schemes.

No employee received emoluments of more than £60,000 during the year

Key Management personnel remuneration

The total amount of employee benefits received by key management personnel is £54,596 (2024 - £45,093).

10 Auditors' remuneration

| | 2025 £ | 2024 £ |
|-----------------------------------|--------------|--------------|
| Audit of the financial statements | <u>6,000</u> | <u>4,500</u> |

11 Taxation

The charity is a registered charity and is therefore exempt from taxation.

Scottish Borders Rape Crisis Centre

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

12 Debtors

| | 2025 £ | 2024 £ |
|-------------|------------|------------|
| Prepayments | <u>500</u> | <u>500</u> |

13 Cash and cash equivalents

| | 2025 £ | 2024 £ |
|--------------|----------------|----------------|
| Cash on hand | 34 | 133 |
| Cash at bank | <u>171,343</u> | <u>191,271</u> |
| | <u>171,377</u> | <u>191,404</u> |

14 Creditors: amounts falling due within one year

| | 2025 £ | 2024 £ |
|----------|--------------|--------------|
| Accruals | <u>5,896</u> | <u>4,738</u> |

Scottish Borders Rape Crisis Centre

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

15 Obligations under leases and hire purchase contracts

Operating lease commitments

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

| | 2025 £ | 2024 £ |
|----------------------------|---------------|--------------|
| Land and buildings | | |
| Within one year | 14,996 | 5,800 |
| Between one and five years | <u>29,951</u> | <u>-</u> |
| | <u>44,947</u> | <u>5,800</u> |
| Other | | |
| Within one year | 815 | 815 |
| Between one and five years | <u>779</u> | <u>1,594</u> |
| | <u>1,594</u> | <u>2,409</u> |

16 Funds

| | Balance at 1 April 2024 £ | Incoming resources £ | Resources expended £ | Transfers £ | Balance at 31 March 2025 £ |
|---------------------------|---------------------------------|----------------------------|----------------------------|-----------------|-------------------------------------|
| Unrestricted funds | | | | | |
| General | 105,395 | 7,137 | (37,660) | 31,729 | 106,601 |
| Restricted funds | <u>81,771</u> | <u>537,465</u> | <u>(528,127)</u> | <u>(31,729)</u> | <u>59,380</u> |
| Total funds | <u>187,166</u> | <u>544,602</u> | <u>(565,787)</u> | <u>-</u> | <u>165,981</u> |
| | Balance at 1 April 2023 £ | Incoming resources £ | Resources expended £ | | Balance at 31 March 2024 £ |
| Unrestricted funds | | | | | |
| General | 112,559 | 26,191 | (33,355) | | 105,395 |
| Restricted funds | <u>83,515</u> | <u>543,011</u> | <u>(544,755)</u> | | <u>81,771</u> |
| Total funds | <u>196,074</u> | <u>569,202</u> | <u>(578,110)</u> | | <u>187,166</u> |

The specific purposes for which the funds are to be applied are as follows:

Restricted funds represent grants that are to be applied for specific projects / costs.

Scottish Borders Rape Crisis Centre

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

17 Analysis of net assets between funds

| | Unrestricted funds General £ | Restricted funds £ | Total funds at 31 March 2025 £ |
|---------------------|---------------------------------------|--------------------------|---|
| Current assets | 112,497 | 59,380 | 171,877 |
| Current liabilities | (4,846) | - | (4,846) |
| Total net assets | 107,651 | 59,380 | 167,031 |
| | Unrestricted funds General £ | Restricted funds £ | Total funds at 31 March 2024 £ |
| Current assets | 110,133 | 81,771 | 191,904 |
| Current liabilities | (4,738) | - | (4,738) |
| Total net assets | 105,395 | 81,771 | 187,166 |

18 Related party transactions

There were no related party transactions in the year.