

Charity registration number SC046252 (Scotland)

**FORTH VALLEY RAPE CRISIS CENTRE
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

FORTH VALLEY RAPE CRISIS CENTRE

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FORTH VALLEY RAPE CRISIS CENTRE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The trustees are pleased to present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Overview of Forth Valley Rape Crisis Centre

As a feminist organisation our ultimate vision is a world where everyone is safe from sexual violence. Despite decades of progress sexual violence is still happening across all levels of society. While sexual violence exists, we will be here to help support survivors to move on with confidence and Forth Valley Rape Crisis Centre is proud to play a leading role for change.

Our overarching vision and values guide us to ensure that safety and wellbeing are always at the core of our activities, whilst continuously seeking to integrate survivor feedback, improve and innovate appropriately. We support survivors of sexual violence in Forth Valley, who are aged 13 and over and of any gender. Our activities include: one to one support in person, by phone or on-line; couple counselling; group support and social activities; trauma-informed massage; criminal justice advocacy; prevention and awareness raising.

We create healing and empowering environments that make the prevention of, and recovery from, sexual violence possible. We listen in confidence, believe survivors and support them whatever their circumstances. We help children and young people cope, and gain confidence and self-esteem as they thrive with our support.

We recognise that we cannot succeed in this work alone. We are a member of the Rape Crisis Scotland network and we work in partnership with a range of local and national organisations including local and national Governments, Police, NHS, Health and Social Work, university, colleges, schools and a wide variety of third sector organisations and community groups. We seek to influence others in developing trauma-informed, survivor-centred policy and practice, and promote kindness and compassion in the delivery of services for those affected by sexual violence.

Objectives and activities

The organisation is established for charitable purposes only, and in particular, the objectives are:

- To provide a practical support service for survivors of rape and other forms of sexual violence.
- To work towards the prevention and, ultimately, the elimination of sexual violence by means including awareness raising and education.

Our Vision: Leading the Way for Change

A world without sexual violence can only be achieved through change at every level. Forth Valley Rape Crisis Centre is leading the way for change through our innovative, adaptable, trauma responsive approaches to practical and therapeutic support for survivors and by changing attitudes through our accessible prevention and training.

Our Mission: We create healing and empowering environments that make the prevention of, and recovery from sexual violence possible

In every area of our work, from individual survivor support and advocacy through to prevention workshops and professional training, we are dedicated to creating the safe environments that support healing and learning, and the empowerment to make real change in our lives and communities.

FORTH VALLEY RAPE CRISIS CENTRE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Our Values



Our core values are at the heart of our governance, decision-making, campaigning and the development of our practice and our services.

Survivor-centred Survivors and survivors' needs are at the heart of our thinking, planning and practice.

Kindness We recognise the importance of kindness and humanity for creating a warm, supportive and welcoming environment in the Centre itself, and for building strong relationships amongst staff, survivors, volunteers and trustees. FVRCC should be somewhere that feels good to be. We believe that kindness can improve resilience, strengthen the ability to withstand stress and challenges, and can contribute to positive, creative solutions.

Innovation We have the freedom to dream, and to imagine without boundaries the changes we want, to be creative, and to plan how to achieve those changes within the context of our current environment and values.

Diversity and representation We are committed to improving diversity and representation as we recruit staff, volunteers and trustees, and to identifying and reducing the barriers to access for our services.

Transparency We will all be as open and participative as possible, within the limitations of confidentiality and personal safety.

FORTH VALLEY RAPE CRISIS CENTRE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance

The staff team continued to deliver our service with dedication and in line with our organisational values. It was a relatively stable year and waiting lists continued at a similar level, however this is likely to be impacted in the coming financial year as significant funding comes to an end. The small advocacy team continued to work hard to meet the considerable demand for criminal justice advocacy support and the prevention worker has single-handedly continued her core work in schools, alongside innovative approaches to delivering workshops across marginalised communities and various youth groups.

In 2025, we continued to receive funding from the Scottish Government's Delivering Equally Safe programme, as well as the Waiting List Fund which sadly ended on 31 March 2025; Rape Crisis Scotland's National Advocacy and Prevention Programmes; the National Lottery's Community Fund for 'Improving Lives' ending June 2025; Stirling Council; Clackmannanshire Council; and Falkirk Health and Social Care Partnership. In addition, we are very grateful to have received an unexpected donation from the James Sim Trust as well as generous fundraising and donations from societies at Stirling University and individual service users and community members.

In this financial year we continued to operate from the centre in Stirling with the addition of an additional space in Castle Business Park, which unfortunately saw only very limited use; at partners' outreach spaces at the Meadows in Larbert, Stirling University; and Alloa Resilience Learning Partnership in Alloa. Unfortunately, Resilience Learning Partnership is having to close its premises due to funding challenges later in 2025 so we will need to move our Clackmannanshire outreach service. Despite the new space in Stirling being an accessible space, which we have hoped to establish or some time, we did not have any demand for it and survivors really favour the centre despite its access issues.

"I would recommend this service to anyone who has experienced sexual violence in any form. It has honestly been a life-changing experience for me."

We have four areas of work to address the needs of survivors: initial support, healing support, criminal justice advocacy, and prevention and training. We do this by providing survivors with the following:

1. Initial support is the first point of contact for survivors. By offering space to talk and providing information and advice, survivors can decide when and how they want to access services. Survivors are then added to our waiting list and receive optional monthly check-in support until space on our caseload is available. During the check-in calls we provide support and advice for any issues that arise for survivors. We operate our weekly drop-in service in addition to check-ins.

2. Healing support includes one-to-one support sessions, trauma informed massage, group and couple counselling. The service does not currently have the capacity to deliver group work, beyond the occasional arts/crafts session.

2.1 One-to-one support sessions are provided where and when a survivor feels safe and ready to talk. Most sessions take place face-to-face in the centre or at an outreach space. However, we do continue to offer telephone and on-line support with one part-time support worker providing the majority of remote support, which is sufficient to meet demand.

2.2 Trauma-informed therapeutic massage was introduced in April 2022 and has proven to be even more impactful for survivors than anticipated. The service was initially envisaged as something survivors could access as part of their exit from the service, however survivors have found it beneficial at various stages of their healing journey. For some it has provided a supportive link with the centre whilst on the waiting list, others have appreciated using massage to ground them alongside their counselling sessions, and others have made use of massage as a soft exit from the service.

2.3 Couple counselling is available to survivors and their partners who have previously engaged in individual sessions with us. This program is designed to support couples in strengthening their relationship, improving communication, and fostering mutual understanding and resilience in the aftermath of sexual violence.

3. Criminal justice advocacy supports survivors through the criminal justice system. Working alongside Police Scotland and the court services, we ensure that the survivor's voice is heard at all stages of the criminal justice process. We also ensure that survivors have the information they need to enable them to make informed choices. We walk every step of the way with survivors and attend meetings with lawyers, police and court as required.

FORTH VALLEY RAPE CRISIS CENTRE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance continued

4. Prevention and training: We have a worker dedicated to the university and college student population in Forth Valley. As well as working with student survivors, we work with the local Further Education and Higher Education institutions to provide expertise and advice, contribute to strategy, policy and prevention work. We work with schools across Forth Valley as part of the Rape Crisis Scotland's Equally Safe at School programme, and we took the strategic decision in late 2023 to increase the role of Prevention Worker to a full-time post in order to increase our impact.

In addition, we collaborate each year with the Gender Based Violence partnerships in Clackmannanshire, Falkirk and Stirling to deliver a series of events and social media messaging for 16 Days of Activism in November and December. We are also members of the Forth Valley Trauma Informed and Responsive Steering Group and have recently become a member of Together (Scottish Alliance for Children's Rights).

We deliver training for other agencies to improve the response that survivors receive when they access nonspecialist services. The main topic is 'Responding to Disclosures of Sexual Violence' and is most often delivered via our local Health and Social Care Partnership's ongoing Public Protection training calendar. These sessions allow us to tackle the harmful myths and stereotypes unfortunately still present amongst the public about sexual violence and survivors. With a better understanding of the impact of sexual violence this will undoubtedly lead to survivors being empowered to be more in control of their lives and their choices when they access support and advice from other services.

Over the year ended 31 March 2025, there were 381 individuals in service, these were 16% from Clackmannanshire, 48% from Falkirk, 33% from Stirling and 3% from outside Forth Valley. The gender split was 90% women and girls, 9% men and boys, with 1% identifying as non-binary or other. In terms of age, almost 60% were aged 26 or over, 37% were aged 16 – 25, only 1.6% were aged 13 to 15 and a further 1.6% did not have an age recorded. 242 survivors over the year shared their age at the time of the sexual abuse/violence, which showed that 37% of survivors over the age of 16 had experience sexual violence/abuse under the age of 16, thereby meeting the definition of an adult survivor of childhood abuse.

"I wouldn't have survived without support. I wouldn't be here without this service. It's saved me."

The therapeutic support team delivered over 5,000 hours of one to one emotional support and/or counselling and the trauma informed massage therapist provided some 300 hours of massage.

Furthermore in this financial year, the Criminal Justice Advocacy workers worked with 187 active cases, received 102 referrals and completed 1,330 hours of case work.

Our Prevention Worker delivered 250 workshops to 3,930 participants. 3,831 of these were pupils at 21 schools, which included 1 primary school, 1 D/deaf school, 1 support unit and 3 ASN/ASC units. Additionally, she delivered workshops to 99 participants in other community settings including Dates N Mates, Forth Valley College, a refugee programme, LGBT Youth Scotland, an adult day service and a supported living setting.

"I hope anyone who is involved in funding this kind of service understands how crucial it is. It's difficult to come forward and talked. It's helped me in a lot of different ways."

FORTH VALLEY RAPE CRISIS CENTRE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Financial review

During the year ended 31 March 2025, total income of the Charity was £628,626(2024: £602,850), most of which was from the Scottish Government but received via Inspiring Scotland (Delivering Equally Safe) and Rape Crisis Scotland (Advocacy, Prevention and Waiting List). The Charity also received funds through the National Lottery Community Fund's Improving Lives grant, service level agreements with local authorities/local health and social care partnerships and a local government job creation scheme. Donations were £15,615 including those received from J Sim Trust and The Wood Foundation.

Total expenditure was £638,652 (2024: £648,147) with the main expenditure being for salaries and related costs. Capacity was increased in Q4 of year 23/24, with the management structure now including two team leaders to allow greater strategic focus by the Head of Service and CEO. Expenditure was monitored closely due to funding pressures less requirement for investment in centre furnishings than previous years.

Total reserves at the year-end are £333,845 (2024: £343,871). These reserves are unrestricted. Opening restricted funds of £14,748 were used within the year 24/25. Of the £333,845 unrestricted funds, £25,000 of funds have been designated to cover the cost of a potential office move in the future, subject to availability of properties.

The free reserves, or unrestricted funds less designated funds, equates to 5.8 months of expenditure costs. The Charity remains vulnerable to limited, short term funding sources and, due to the cessation of the Waiting List and National Lottery funding is forecasting a reduction in overall funding for the year 25/26. The trustees have approved a reduction in reserve cover for the 25/26 Budget to 4 months by the year end, whilst actively managing income and expenditure levels and endeavouring to maximise funding opportunities.

Risk management

The trustees have examined the risks faced by the charity and are satisfied that they are able to mitigate significant risks. They produced and maintain an organisational risk heat map, which is reviewed regularly, and a detailed risk register which is reviewed annually. A number of trustees and staff undertook risk management training in January 2024.

Plans for future periods

In terms of service delivery, we intend to continue most of our existing services, including the massage service and couple counselling. However, we do not have the capacity to deliver group work at present and further recognise we may need to adapt or adjust some of our service provisions to work within the limitations of reduced and standstill funding. We will continue to keep this under review.

It always remains our aim to reach more survivors who are underrepresented in our service. In particular, our goal is to improve our engagement with older women, women from minoritised ethnicities and learning-disabled survivors. We also expect to work in partnership around the Forth Valley Bairnshoose initiative with particular consideration to survivors who are children and young people.

In the coming year we will review our ability to continue occupying our accessible building in Stirling as our capacity to make the most of the opportunity has been severely limited. In addition, we expect to establish a new partnership arrangement for delivery of outreach support in Clackmannanshire with the closure of Resilience Learning Partnership's premises in the July.

We will focus on future financial stability and securing ongoing funding for our service provision and longer term will seek additional funding, as previously indicated, to significantly expand our prevention work in future.

We will continue to keep the management structure in the service and the financial management provision under regular review in order to adapt to the scale of the organisation and need.

Structure, governance and management

The Charity is a Scottish Charitable Incorporated Organisation (SCIO). It is governed by its constitution which was registered with OSCR on the 12th January 2016.

FORTH VALLEY RAPE CRISIS CENTRE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

The CEO has responsibility for strategic direction, supporting governance, partnerships, delivering the key business functions (finance, IT, human resources, volunteering), compliance with legislation and best practice and ensuring that the day-to-day operational functions being well managed.

The Head of Service is the lead practitioner with responsibility for ensuring there are clear practice frameworks which support staff; staff have the tools and supports to thrive; excellence in service delivery; day-to-day operational functions are well managed; supporting the CEO in the key business functions.

Managerial salaries are agreed by the Board of Trustees, considering the role and responsibilities, the external market and internal salary structures.

The Board of Trustees offered support and guidance throughout another eventful year incorporating many changes.

The Board of Trustees meets quarterly to conduct the business of the Charity. Trustees have the power to delegate responsibility for specific areas of business to the sub-committees who also meet on a quarterly basis. The subcommittees reviewed policy and practice, risk and action planning and fundraising efforts. The third sector in Scotland faces unprecedented challenges at the present time. The costs we face as organisations have grown significantly over the past five years, while available funding has not kept pace. The diversity of funding that we are able to access as an organisation has also contracted, with the closure of the Waiting List Fund. Meanwhile the demands for our work, from both survivors and the statutory sector, have continued to grow. At some point these tensions must become unsustainable, and we will have to take difficult decisions including that we can no longer sustain delivering more work for less security. As ever, the staff team have responded to the challenges with agility, creativity and determination, which is commended by the board.

We are a member of Rape Crisis Scotland (RCS) and the network of local rape crisis centres across Scotland. We comply with the service standards for RCS member centres.

FORTH VALLEY RAPE CRISIS CENTRE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Reference and Administrative Details

Charity Name Forth Valley Rape Crisis Centre (SCIO)

Charity Number SC046252

Registered & Principal Office

22 Millar Place
Stirling
FK8 1XD

Website Address www.forthvalleyrapecrisis.org.uk

Current Trustees



Chair
Treasurer

(Resigned 19/07/2024)
Vice Chair
(Resigned 12/02/2025))

(Appointed 12/06/2024)

Chief Executive



Bankers

Co-op Bank
1 Balloon Street
Manchester
M60 4EP

Auditor

Thomson Cooper Accountants
3 Castle Court
Carnegie Campus
Dunfermline
Fife
KY11 8PB

FORTH VALLEY RAPE CRISIS CENTRE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Statement of trustees' responsibilities

The trustees 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).

The law applicable to charities in Scotland 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 year.

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 operation.

The trustees are responsible for keeping sufficient 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 Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the trust deed. 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.

Auditor

In accordance with the company's articles, a resolution proposing that Thomson Cooper be reappointed as auditor of the company will be put at a General Meeting.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

This report was approved by the trustees and signed on their behalf:



Trustee

12-11-25

Date:

FORTH VALLEY RAPE CRISIS CENTRE

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF FORTH VALLEY RAPE CRISIS CENTRE

Opinion

We have audited the financial statements of Forth Valley Rape Crisis Centre (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 notes to the financial statements, including 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 charity's affairs as at 31 March 2025 and of its incoming resources and application of resources, 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 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 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 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.

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 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities Accounts (Scotland) Regulations 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 trustees' report; or
- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

FORTH VALLEY RAPE CRISIS CENTRE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF FORTH VALLEY RAPE CRISIS CENTRE

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, 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 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 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.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Extent to which the audit was capable of detecting irregularities, including fraud

We considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the following areas: existence and timing of recognition of income, posting of unusual journals along with complex transactions and non-compliance with laws and regulations. We discussed these risks with management, designed audit procedures to test the timing and existence of revenue and tested a sample of journals to confirm they were appropriate. In addition, we reviewed areas of judgement for indicators of management bias to address these risks.

We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our sector experience through discussion with the officers and other management (as required by the auditing standards).

We reviewed the laws and regulations in areas that directly affect the financial statements including applicable charity and company law and considered the extent of compliance with those laws and regulations as part of our procedures on the related financial statement items.

With the exception of any known or possible non-compliance with relevant and significant laws and regulations, and as required by the auditing standards, our work in respect of these was limited to enquiry of the officers and management of the charity.

We communicated identified laws and regulations and potential fraud risks throughout our team and remained alert to any indications of non-compliance or fraud throughout the audit. However the primary responsibility for the prevention and detection of fraud rests with the trustees.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

These inherent limitations are particularly significant in the case of misstatement resulting from fraud as this may involve sophisticated schemes designed to avoid detection, including deliberate failure to record transactions, collusion or the provision of intentional misrepresentations.

FORTH VALLEY RAPE CRISIS CENTRE

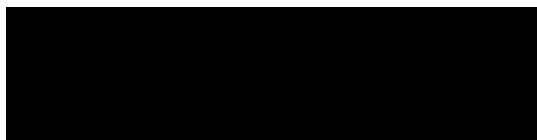
INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF FORTH VALLEY RAPE CRISIS CENTRE

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://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'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 charity's 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



for and on behalf of Thomson Cooper, Statutory Auditor
Dunfermline

12-11-25

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Thomson Cooper 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.

FORTH VALLEY RAPE CRISIS CENTRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

Current financial year

		Unrestricted funds general 2025 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
	Notes					
Income from:						
Donations and legacies	2	15,615	-	546,346	561,961	544,123
Charitable activities	3	48,400	-	-	48,400	48,230
Investments	4	18,265	-	-	18,265	10,497
Total income		<u>82,280</u>	<u>-</u>	<u>546,346</u>	<u>628,626</u>	<u>602,850</u>
Expenditure on:						
Charitable activities	5	<u>77,558</u>	<u>-</u>	<u>561,094</u>	<u>638,652</u>	<u>648,147</u>
Net income/(expenditure) for the year/ Net movement in funds		4,722	-	(14,748)	(10,026)	(45,297)
Fund balances at 1 April 2024		<u>304,123</u>	<u>25,000</u>	<u>14,748</u>	<u>343,871</u>	<u>389,168</u>
Fund balances at 31 March 2025		<u><u>308,845</u></u>	<u><u>25,000</u></u>	<u><u>-</u></u>	<u><u>333,845</u></u>	<u><u>343,871</u></u>

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

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

FORTH VALLEY RAPE CRISIS CENTRE

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

Prior financial year

		Unrestricted funds general 2024 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes				
<u>Income from:</u>					
Donations and legacies	2	5,163	-	538,960	544,123
Charitable activities	3	48,230	-	-	48,230
Investments	4	10,497	-	-	10,497
Total income		63,890	-	538,960	602,850
<u>Expenditure on:</u>					
Charitable activities	5	35,369	-	612,778	648,147
Net income/(expenditure) for the year/ Net movement in funds		28,521	-	(73,818)	(45,297)
Fund balances at 1 April 2023		275,602	25,000	88,566	389,168
Fund balances at 31 March 2024		304,123	25,000	14,748	343,871

FORTH VALLEY RAPE CRISIS CENTRE

BALANCE SHEET

AS AT 31 MARCH 2025

		2025		2024	
	Notes	£	£	£	£
Current assets					
Debtors	11	18,671		11,860	
Investments	12	-		10,000	
Cash at bank and in hand		364,781		403,821	
		<u>383,452</u>		<u>425,681</u>	
Creditors: amounts falling due within one year	13	(49,607)		(81,810)	
Net current assets			<u>333,845</u>		<u>343,871</u>
Income funds					
Restricted funds	16		-		14,748
<u>Unrestricted funds</u>					
Designated funds	18	25,000		25,000	
General unrestricted funds		<u>308,845</u>		<u>304,123</u>	
			<u>333,845</u>		<u>329,123</u>
			<u>333,845</u>		<u>343,871</u>

12-11-25

The financial statements were approved by the Trustees on



Trustee



Trustee

FORTH VALLEY RAPE CRISIS CENTRE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash absorbed by operations	22		(67,305)		(10,614)
Investing activities					
Investment income received		18,265		10,497	
Net cash generated from investing activities			18,265		10,497
Net cash used in financing activities			-		-
Net decrease in cash and cash equivalents			(49,040)		(117)
Cash and cash equivalents at beginning of year			413,821		413,938
Cash and cash equivalents at end of year			364,781		413,821
Relating to:					
Cash at bank and in hand			364,781		403,821
Short term deposits included in current asset investments			-		10,000

FORTH VALLEY RAPE CRISIS CENTRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Forth Valley Rape Crisis Centre is a Scottish Charitable Incorporated Organisation (SCIO).

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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).

The charity is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements. The trustees have considered a period of 12 months from the date of approval of the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

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

FORTH VALLEY RAPE CRISIS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.4 Income

Income is recognised and included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to the income; receipt is probable; and the monetary value can be measured with sufficient reliability. The specific bases used are as follows:

- (a) Donations are recognised at point of receipt.
- (b) Grants - Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred
- (c) Bank interest is recognised when credited to the account.
- (d) Gift Aid is recognised in the same accounting period as the donation to which it relates.
- (e) Where income has related expenditure (e.g. fundraising), the income and related expenditure are reported gross in the SoFA.
- (f) Income, which is subject to conditions that the charity has yet to fulfil, or which is specifically for use in a future accounting period, is treated as deferred income.
- (g) The value of voluntary help is not included in the accounts but is described in the trustees' annual report.

1.5 Expenditure

Liabilities are recognised when it is probable that there is a legal or constructive obligation committing the charity to pay out resources and the monetary value can be measured with sufficient reliability. The specific bases used are as follows:

- (a) Expenditure is recognised on the accruals basis.
- (b) The charity is not registered for VAT, thus all costs are shown inclusive of VAT charged.
- (c) Governance costs include the costs of preparation and examination of the statutory accounts, the cost of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

FORTH VALLEY RAPE CRISIS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.8 Taxation

The charity is not liable to corporation tax or capital gains tax on its charitable activities.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Donations and legacies

	Unrestricted funds general 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds general 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	15,615	-	15,615	5,163	-	5,163
Grants	-	546,346	546,346	-	538,960	538,960
	<u>15,615</u>	<u>546,346</u>	<u>561,961</u>	<u>5,163</u>	<u>538,960</u>	<u>544,123</u>

FORTH VALLEY RAPE CRISIS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

2 Donations and legacies

(Continued)

	Unrestricted funds general 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds general 2024 £	Restricted funds 2024 £	Total 2024 £
Grants receivable for core activities						
Scottish Government	-	255,026	255,026	-	101,465	101,465
Rape Crisis Scotland	-	220,811	220,811	-	256,527	256,527
National Lottery	-	70,509	70,509	-	72,633	72,633
National Advocacy	-	-	-	-	101,250	101,250
Strirling Council	-	-	-	-	7,085	7,085
	-	546,346	546,346	-	538,960	538,960

3 Charitable activities

	Total 2025 £	Total 2024 £
Services under contract	46,900	47,000
Other income	1,500	1,230
	48,400	48,230
Services under contract		
Clackmannanshire Council	12,900	12,900
Falkirk Council	20,000	20,000
Stirling Council	14,000	14,000
Other	-	100
	46,900	47,000

4 Investments

	Total 2025 £	Total 2024 £
Interest receivable	18,265	10,497

FORTH VALLEY RAPE CRISIS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

5 Charitable activities

	Total 2025 £	Total 2024 £
Staff costs	511,038	465,784
Staff Expenses and Training	9,401	15,174
Recruitment, Volunteer Training and Expenses	8,295	9,548
Rent	18,500	21,090
Heat and Light and Insurance	17,343	12,539
Postage, printing and stationery	2,720	1,994
Telephone and Broadband	4,210	3,350
IT Support and Website	12,033	10,767
Repairs and Maintenance	10,679	22,413
Sessional Workers	32,735	33,216
Sundries	432	852
Survivors Assistance	3,204	3,181
Repayment of underspent funding	-	31,728
	<u>630,590</u>	<u>631,636</u>
Share of support costs (see note 6)	-	6,882
Share of governance costs (see note 6)	8,062	9,629
	<u>638,652</u>	<u>648,147</u>
Analysis by fund		
Unrestricted funds - general	77,558	35,369
Restricted funds	561,094	612,778
	<u>638,652</u>	<u>648,147</u>

6 Support costs

	Support costs £	Governance costs £	2025 £	Support costs £	Governance costs £	2024 £
Professional Fees	-	-	-	6,882	-	6,882
Audit fees	-	7,500	7,500	-	7,500	7,500
Data Protection Registration	-	83	83	-	1,212	1,212
Other	-	479	479	-	917	917
	<u>-</u>	<u>8,062</u>	<u>8,062</u>	<u>6,882</u>	<u>9,629</u>	<u>16,511</u>

The company initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Having identified its governance costs, the remaining support costs are apportioned to the charitable activities in the year. The support costs are apportioned on a direct basis.

FORTH VALLEY RAPE CRISIS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

7	Net movement in funds	2025	2024
		£	£

The net movement in funds is stated after charging/(crediting):

Fees payable for the audit of the charity's financial statements	7,500	7,500
	<hr/>	<hr/>

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration, benefits or expenses from the charity during the year.

9 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
	14	13
	<hr/>	<hr/>

Employment costs

	2025	2024
	£	£
Wages and salaries	448,859	410,053
Social security costs	36,875	33,738
Other pension costs	25,304	21,993
	<hr/>	<hr/>
	511,038	465,784
	<hr/>	<hr/>

The Trustees consider CEO, [REDACTED] Finance Manager [REDACTED], and Head of Service [REDACTED], as the key management personnel of the charity. The aggregate amount of employee remuneration for key management personnel during the year was £122,196 (2024: £118,760).

There were no employees whose annual remuneration was more than £60,000.

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

11 Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Trade debtors	17,350	-
Other debtors	-	2,584
Prepayments and accrued income	1,321	9,276
	<hr/>	<hr/>
	18,671	11,860
	<hr/>	<hr/>

FORTH VALLEY RAPE CRISIS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

12 Current asset investments

	2025 £	2024 £
Unlisted investments	-	10,000

13 Creditors: amounts falling due within one year

	Notes	2025 £	2024 £
Other taxation and social security		8,938	8,345
Deferred income	14	17,670	21,745
Trade creditors		2,212	30,892
Other creditors		6,469	2,826
Accruals		14,318	18,002
		49,607	81,810

14 Movements in Deferred Income

Deferred income relates to funding received from The National Lottery to cover future periods.

15 Retirement benefit schemes

	2025 £	2024 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	25,304	21,993

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

FORTH VALLEY RAPE CRISIS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

16 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Movement in funds			
	Balance at 1 April 2024	Incoming resources	Resources expended 31 March 2025	Balance at 31 March 2025
	£	£	£	£
Rape Crisis Scotland : Prevention Fund	-	24,651	(24,651)	-
Rape Crisis Scotland : Advocacy Fund	-	112,850	(112,850)	-
Rape Crisis Scotland : ESAS Prevention	-	2,701	(2,701)	-
Rape Crisis Scotland : Waiting List	-	80,610	(80,610)	-
The National Lottery : Lottery Community Fund	14,748	70,509	(85,257)	-
Equally Safe	-	255,026	(255,026)	-
	<u>14,748</u>	<u>546,346</u>	<u>(561,095)</u>	<u>-</u>

	Movement in funds			
	Balance at 1 April 2023	Incoming resources	Resources expended	Balance at 1 April 2024
	£	£	£	£
Rape Crisis Scotland : Prevention Fund	-	24,651	(24,651)	-
Rape Crisis Scotland : Advocacy Fund	1,091	101,250	(102,341)	-
The National Lottery : Big Lottery	6,239	-	(6,239)	-
Rape Crisis Scotland : Tampon Tax Fund	1,382	-	(1,382)	-
Rape Crisis Scotland : Delivering Equally Safe	10,749	255,026	(265,775)	-
Rape Crisis Scotland : ESAS Prevention	-	1,501	(1,501)	-
Rape Crisis Scotland : Tampon Tax Fund - FEM Project	31,728	-	(31,728)	-
Rape Crisis Scotland : Waiting List	12,685	76,814	(89,499)	-
The National Lottery : Lottery Community Fund	24,692	72,633	(82,577)	14,748
Job Creation Scheme	-	7,085	(7,085)	-
	<u>88,566</u>	<u>538,960</u>	<u>(612,778)</u>	<u>14,748</u>

FORTH VALLEY RAPE CRISIS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

16 Restricted funds

(Continued)

Purpose of funds

Rape Crisis Specific

Monies to support rape survivors within the Forth Valley Centre

Prevention Fund

Monies received from the Scottish Government Early Years Intervention fund administered by Rape Crisis Scotland to run a programme in secondary schools about preventing sexual violence. It is a safe way for pupils to talk about sex and relationships.

Advocacy Fund

Monies received from the Scottish Government through Rape Crisis Scotland offering advocacy support to women and men reporting rape in Forth Valley

The National Lottery Fund

Monies received from the National Lottery Community Funds to support survivors in recovering from the traumatic impact of sexual violence

Tampon Tax Fund

Monies received to assist in improving the lives of disadvantaged women and girls

Waiting Fund Access to Support

Monies received from the Scottish Government Access to Support grant to assist in reducing waiting time for survivors.

Delivering Equally Safe

Monies received through Rape Crisis Scotland to work collaboratively with key partners in the public, private, and third sectors to prevent and eradicate all forms of violence against women and girls.

ESAS Prevention

Monies received through Rape Crisis Scotland to contribute towards staff training.

Tampon Tax Fund - FEM Project

Monies received to increase accessibility and inclusivity for women survivors of sexual violence and learning disabilities, and women survivors from BEM communities.

Job Creation Scheme

Monies received to create opportunities for people aged 16+ and to provide funding to cover staff wages.

FORTH VALLEY RAPE CRISIS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

17 Unrestricted funds

These are unrestricted funds which are material to the charity's activities. unrestricted funds can be expended at the discretion of the trustees in furtherance of the objects of the charity and are made up as follows:

	Movement in funds				Balance at 31 March 2025
	Balance at 1 April 2024	Incoming resources	Resources expended	Transfers	
	£	£	£	£	£
General Fund	304,123	82,280	(77,558)	-	308,845
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

	Movement in funds				Balance at 31 March 2024
	Balance at 1 April 2023	Incoming resources	Resources expended	Transfers	
	£	£	£	£	£
General Fund	275,602	63,890	(35,369)	-	304,123
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

18 Designated funds

These are designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	Movement in funds				Balance at 31 March 2025
	Balance at 1 April 2024	Incoming resources	Resources expended	Transfers	
	£	£	£	£	£
Office Move	25,000	-	-	-	25,000
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

Funds have been designated to cover potential future office reallocation costs.

FORTH VALLEY RAPE CRISIS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

19 Analysis of net assets between funds

	Unrestricted funds 2025 £	Designated funds 2025 £	Restricted funds 2025 £	Total 2025 £
--	------------------------------------	----------------------------------	----------------------------------	--------------------

Fund balances at 31 March 2025 are represented by:

Current assets/(liabilities)	308,845	25,000	-	333,845
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	Unrestricted funds 2024 £	Designated funds 2024 £	Restricted funds 2024 £	Total 2024 £
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Fund balances at 31 March 2024 are represented by:

Current assets/(liabilities)	304,123	25,000	14,748	343,871
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20 Operating lease commitments

Lessee

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

	2025 £	2024 £
Within one year	1,250	2,750

21 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

22 Cash absorbed by operations

	2025 £	2024 £
Deficit for the year	(10,026)	(45,297)
Adjustments for:		
Investment income recognised in statement of financial activities	(18,265)	(10,497)
Movements in working capital:		
(Increase)/decrease in debtors	(6,811)	26,237
(Decrease)/increase in creditors	(28,128)	20,721
(Decrease) in deferred income	(4,075)	(1,778)
Cash absorbed by operations	(67,305)	(10,614)

FORTH VALLEY RAPE CRISIS CENTRE

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

23 Analysis of changes in net funds

The charity had no material debt during the year.



FORTH VALLEY Rape Crisis Centre

Thomson Cooper
Statutory Auditors
3 Castle Court
Carnegie Campus
Dunfermline
KY11 8PB

Dear Sirs,

This representation letter is provided in connection with your audit of the financial statements of Forth Valley Rape Crisis Centre for the year ended 31 March 2025 for the purpose of expressing an opinion as to whether the financial statements give a true and fair view of the financial position of Forth Valley Rape Crisis Centre as of 31 March 2025 and of the results of its operations for the year then ended in accordance with United Kingdom Generally Accepted Accounting Practice.

We acknowledge and fulfil our responsibility for the fair presentation of the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice.

We confirm to the best of our knowledge and belief, the following representations:

1. **General**

We acknowledge and fulfil as officers of the SCIO our responsibilities under the Charities Accounts (Scotland) Regulations 2006 (as amended) for preparing financial statements which give a true and fair view and for making accurate representations to you. All the accounting records have been made available to you for the purpose of your audit and all the transactions undertaken by the SCIO have been properly reflected and recorded in the accounting records. All other records and related information, including minutes of all management meetings, have been made available to you.

2. **Going Concern**

We believe that the charity's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding will be adequate for the charity's needs. We have considered a period of twelve months from the date of approval of the financial statements. We believe that sufficient disclosures relating to the charity's ability to continue as a going concern have been made in the financial statements.

3. **Loans and arrangements**

The charity has not had, or entered into, at any time during the period any arrangement, transaction or agreement to provide credit facilities (including loans, quasi loans or credit transactions) for Directors or to guarantee or provide security for such matters.

4. **Transactions with related parties**

All transactions with related parties have been disclosed in the financial statements. We have made available to you all relevant information concerning such transactions and are not aware of any other matters, which require disclosure in order to comply with the requirement of the Financial Reporting Standard 102.



FORTH VALLEY Rape Crisis Centre

5. **Laws and regulations**

We are not aware of any irregularities involving the Directors or employees of the charity: nor are we aware of any breaches or possible breaches of statute, regulations, contracts or agreements which might prejudice the going concern status or that might result in the charity suffering significant penalties or other loss. No allegations of such irregularities or such breaches have come to our notice.

6. **Fraud**

We acknowledge and fulfil our responsibility for the design and implementation of internal controls and procedures to prevent and detect fraud. We have disclosed to you any actual or suspected fraud involving the Directors, employees with significant roles in internal controls, and all instances where the fraud could have a material effect on the financial statements.

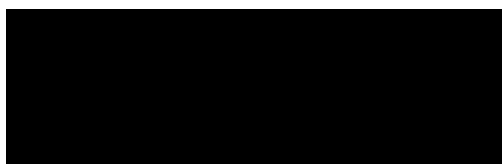
7. **Post-balance sheet events**

There have been no further events since the balance sheet date which necessitate revision of the figures included in the financial statements or inclusion of a note thereto other than that already noted in the accounts. Should further material events occur, which may necessitate revision of the figures included in the financial statements or inclusion of a note thereto, we will advise you accordingly.

8. **Grants and donations**

All grants, donations and other income, the receipt of which is subject to specific terms or conditions, have been notified to you as well as the corresponding expenditure. There have been no breaches of terms or conditions during this period in the application of such income.

Yours faithfully



Chair

12-11-25

Date: