

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2025
for
Orkney Rape & Sexual Assault Service
(O.R.S.A.S) SCIO

Orkney Rape & Sexual Assault Service
(O.R.S.A.S) SCIO

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for the year ended 31 March 2025

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Orkney Rape & Sexual Assault Service
(O.R.S.A.S) SCIO

Report of the Trustees
for the year ended 31 March 2025

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The organisation's purposes are:

- To provide practical & emotional support services for survivors of rape and other forms of sexual violence.
- To work towards the prevention and, ultimately, the elimination of sexual violence.

In furtherance of those objectives ORSAS:

- supports anyone aged 13+ of any gender who has experienced rape or any other forms of sexual violence at any time of their life. ORSAS also provide information and support for non-abusive family, friends, partners and professionals.
- Uses Rape Crisis Scotland's Emotional Support Resourcing Model, developed over 40 years experience in line with NHS Scotland's National Trauma Framework.
- provides Specialist Sexual Violence Advocacy for people who decide to disclose to police and are in their journey in the court process.
- campaign to improve services for survivors - Ask Angela, Press Reporting, #Peedie Birds, 16 Days of Action, Trauma Informed Practice and awareness raising through ORSAS Equality Hub exhibitions.
- provides a specialist sexual Violence Prevention Practitioner, engaged in schools & youth settings delivering Rape Crisis Scotland's Sexual Violence Prevention Programme. Delivers individually tailored prevention sessions to care experienced young people and those with ASN in our COMET+ project.
- provides opportunities for participation to strengthen survivor's voices & engage communities around the issues of equality, feminism & human rights.
- hosts Greener Orkney's Community Fridge in the ORSAS Equality Hub
- The trustees provide the staff & volunteers with collaborative direction on ongoing support in a trauma informed environment.

Orkney Rape & Sexual Assault Service
(O.R.S.A.S) SCIO

Report of the Trustees
for the year ended 31 March 2025

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

24-25 will again be characterised by funding uncertainty and short term awards leading to restrictions in forward planning and development. There was no uplift in funding for this year. Increase in referrals and requests for involvement from ORSAS by multi-agency partners have increased operational and strategic focus.

During 2024/25 ORSAS figures increased especially family and professionals seeking information to support survivors. We believe our increase in numbers may be due to more awareness of the service through our social media campaigns & prevention work in schools. ORSAS supported 102 people; that is 68 survivors and 34 friends, family and professionals supporting survivors. Just over 50% of survivors self-referred with health, education and other charities providing the remainder. ORSAS continued to work with survivors offering face to face appointments, phone, text, email, messenger and video sessions for those that wanted them. We continued to use online platforms for multi-agency meetings and training, saving on travel costs and lengthy travel times.

ORSAS delivered National Rape Crisis Scotland Preventing Sexual Violence Programme in Orkney's Secondary and Junior High Schools as well as in youth settings by request. More than 800 young people attended over 58 sessions.

ORSAS continues to host the Greener Orkney Community Fridge within Our Equality Hub. They have between 400-600 visitors to the fridge per month.

ORSAS continued to prioritise multi-agency community planning and partnership engagement through virtual attendance at local and national level meetings.

Between 25th November to 10th December ORSAS celebrated the UN 16 Days of Activism Against Gender Based Violence by lighting up St Magnus Cathedral orange and for the fifth year running installed our "peedie birds" on the cathedral green to highlight that survivors are living in our rural and remote communities. We had exhibitions at VAO, The Orkney Library and The Pickaquoy Centre over this period

In March ORSAS held our usual mini film festival with free showings of films in partnership with The New Phoenix Cinema for families and adults to help with cost of living increases.

FUTURE PLANS

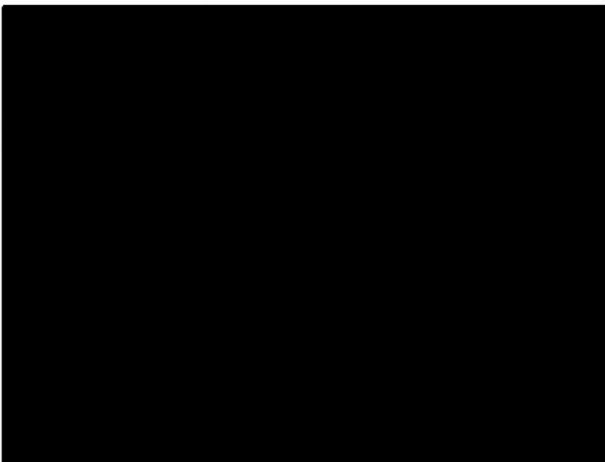
The trustees will strive:- to build non-restricted reserves, and seek out new funding streams to counteract the competition amongst charities in winning funds for our area of work in gender based violence support and prevention.

A focus on funding to help with focussed prevention work to deal with online exploitation and delivering information to parents, carers and professionals. ORSAS has also planned re-organisation to take account of succession planning and the development of further support hours in recognition of the challenges faced in rural and remote communities

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing documents as a Scottish Charitable Incorporated Organisation (SCIO).



Orkney Rape & Sexual Assault Service
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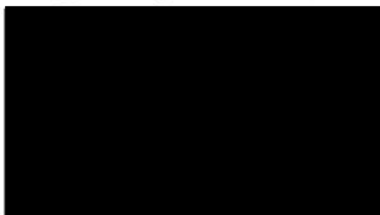
Report of the Trustees
for the year ended 31 March 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Foubister & Bain
4 Broad Street
Kirkwall
Orkney
KW15 1NX

Approved by order of the board of trustees on 22 December 2025 and signed on its behalf by:



Independent Examiner's Report to the Trustees of
Orkney Rape & Sexual Assault Service
(O.R.S.A.S) SCIO

I report on the accounts for the year ended 31 March 2025 set out on pages five to twelve.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

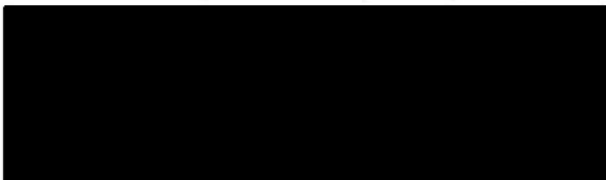
Independent examiner's statement

In connection with my examination, no matter has come to my attention :

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Foubister & Bain
4 Broad Street
Kirkwall
Orkney
KW15 1NX

22 December 2025

Orkney Rape & Sexual Assault Service
(O.R.S.A.S) SCIO

Statement of Financial Activities
for the year ended 31 March 2025

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		1,098	183,831	184,929	183,391
Other trading activities	2	-	-	-	14,328
Investment income	3	307	-	307	280
Total		1,405	183,831	185,236	197,999
EXPENDITURE ON					
Charitable activities					
Salary		-	134,869	134,869	142,151
Other		-	40,308	40,308	39,021
Total		-	175,177	175,177	181,172
NET INCOME		1,405	8,654	10,059	16,827
RECONCILIATION OF FUNDS					
Total funds brought forward		58,189	73,931	132,120	115,293
TOTAL FUNDS CARRIED FORWARD		59,594	82,585	142,179	132,120

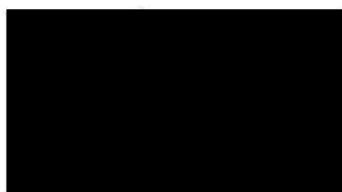
The notes form part of these financial statements

Orkney Rape & Sexual Assault Service
(O.R.S.A.S) SCIO

Balance Sheet
31 March 2025

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
CURRENT ASSETS					
Debtors	7	28	1,262	1,290	33
Cash at bank		59,566	86,029	145,595	140,416
		<u>59,594</u>	<u>87,291</u>	<u>146,885</u>	<u>140,449</u>
CREDITORS					
Amounts falling due within one year	8	-	(4,706)	(4,706)	(8,329)
NET CURRENT ASSETS		<u>59,594</u>	<u>82,585</u>	<u>142,179</u>	<u>132,120</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>59,594</u>	<u>82,585</u>	<u>142,179</u>	<u>132,120</u>
NET ASSETS		<u>59,594</u>	<u>82,585</u>	<u>142,179</u>	<u>132,120</u>
FUNDS	9				
Unrestricted funds				59,594	58,189
Restricted funds				82,585	73,931
TOTAL FUNDS				<u>142,179</u>	<u>132,120</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 22 December 2025 and were signed on its behalf by:



Orkney Rape & Sexual Assault Service
(O.R.S.A.S) SCIO

Notes to the Financial Statements
for the year ended 31 March 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

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

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

2. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Fundraising	-	14,328
	<u> </u>	<u> </u>

Orkney Rape & Sexual Assault Service
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Notes to the Financial Statements - continued
for the year ended 31 March 2025

3. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	307	280
	<u><u> </u></u>	<u><u> </u></u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

5. STAFF COSTS

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

	2025	2024
	4	4
Staff	<u><u> </u></u>	<u><u> </u></u>

No employees received emoluments in excess of £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	823	182,568	183,391
Other trading activities	14,328	-	14,328
Investment income	280	-	280
	<u> </u>	<u> </u>	<u> </u>
Total	15,431	182,568	197,999
	<u> </u>	<u> </u>	<u> </u>
EXPENDITURE ON			
Charitable activities			
Salary	-	142,151	142,151
Other	-	39,021	39,021
	<u> </u>	<u> </u>	<u> </u>
Total	-	181,172	181,172
	<u> </u>	<u> </u>	<u> </u>
NET INCOME	15,431	1,396	16,827
RECONCILIATION OF FUNDS			
Total funds brought forward	42,758	72,535	115,293
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD	58,189	73,931	132,120
	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>

Orkney Rape & Sexual Assault Service
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Notes to the Financial Statements - continued
for the year ended 31 March 2025

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade debtors	1,290	33
	<u>1,290</u>	<u>33</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	4,126	7,779
Other creditors	580	550
	<u>4,706</u>	<u>8,329</u>

9. MOVEMENT IN FUNDS

	At 1.4.24	Net movement in funds	At 31.3.25
	£	£	£
Unrestricted funds			
General fund	58,189	1,405	59,594
Restricted funds			
Rape Crisis Specific Fund	16	34	50
Justice Fund - National Advocacy Project	32,650	5,598	38,248
Children, Young People & Families - Early			
Intervention Fund - Prevention	8,990	93	9,083
Comet	3,425	-	3,425
Tampon Tax	12,563	-	12,563
Delivering Equally Safe Fund	15,090	2,929	18,019
NHS Orkney Cervical Screening Project	1,142	-	1,142
Delivering Equally Safe Training	55	-	55
	<u>73,931</u>	<u>8,654</u>	<u>82,585</u>
TOTAL FUNDS	<u>132,120</u>	<u>10,059</u>	<u>142,179</u>

Orkney Rape & Sexual Assault Service
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Notes to the Financial Statements - continued
for the year ended 31 March 2025

9. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,405	-	1,405
Restricted funds			
Rape Crisis Specific Fund	-	34	34
Justice Fund - National Advocacy Project	45,001	(39,403)	5,598
Children, Young People & Families - Early			
Intervention Fund - Prevention	22,882	(22,789)	93
Delivering Equally Safe Fund	115,948	(113,019)	2,929
	<u>183,831</u>	<u>(175,177)</u>	<u>8,654</u>
TOTAL FUNDS	<u>185,236</u>	<u>(175,177)</u>	<u>10,059</u>

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	42,758	15,431	58,189
Restricted funds			
Rape Crisis Specific Fund	5,604	(5,588)	16
Justice Fund - National Advocacy Project	24,858	7,792	32,650
Children, Young People & Families - Early			
Intervention Fund - Prevention	12,385	(3,395)	8,990
Comet	3,425	-	3,425
Tampon Tax	12,563	-	12,563
Delivering Equally Safe Fund	12,558	2,532	15,090
NHS Orkney Cervical Screening Project	1,142	-	1,142
Delivering Equally Safe Training	-	55	55
	<u>72,535</u>	<u>1,396</u>	<u>73,931</u>
TOTAL FUNDS	<u>115,293</u>	<u>16,827</u>	<u>132,120</u>

Orkney Rape & Sexual Assault Service
(O.R.S.A.S) SCIO

Notes to the Financial Statements - continued
for the year ended 31 March 2025

9. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	15,431	-	15,431
Restricted funds			
Rape Crisis Specific Fund	-	(5,588)	(5,588)
Justice Fund - National Advocacy Project	45,000	(37,208)	7,792
Children, Young People & Families - Early			
Intervention Fund - Prevention	22,883	(26,278)	(3,395)
Delivering Equally Safe Fund	113,728	(111,196)	2,532
Delivering Equally Safe Training	957	(902)	55
	<hr/> 182,568	<hr/> (181,172)	<hr/> 1,396
TOTAL FUNDS	<hr/> <hr/> 197,999	<hr/> <hr/> (181,172)	<hr/> <hr/> 16,827

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	42,758	16,836	59,594
Restricted funds			
Rape Crisis Specific Fund	5,604	(5,554)	50
Justice Fund - National Advocacy Project	24,858	13,390	38,248
Children, Young People & Families - Early			
Intervention Fund - Prevention	12,385	(3,302)	9,083
Comet	3,425	-	3,425
Tampon Tax	12,563	-	12,563
Delivering Equally Safe Fund	12,558	5,461	18,019
NHS Orkney Cervical Screening Project	1,142	-	1,142
Delivering Equally Safe Training	-	55	55
	<hr/> 72,535	<hr/> 10,050	<hr/> 82,585
TOTAL FUNDS	<hr/> <hr/> 115,293	<hr/> <hr/> 26,886	<hr/> <hr/> 142,179

Orkney Rape & Sexual Assault Service
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Notes to the Financial Statements - continued
for the year ended 31 March 2025

9. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	16,836	-	16,836
Restricted funds			
Rape Crisis Specific Fund	-	(5,554)	(5,554)
Justice Fund - National Advocacy Project	90,001	(76,611)	13,390
Children, Young People & Families - Early			
Intervention Fund - Prevention	45,765	(49,067)	(3,302)
Delivering Equally Safe Fund	229,676	(224,215)	5,461
Delivering Equally Safe Training	957	(902)	55
	<u>366,399</u>	<u>(356,349)</u>	<u>10,050</u>
TOTAL FUNDS	<u>383,235</u>	<u>(356,349)</u>	<u>26,886</u>

10. RELATED PARTY DISCLOSURES

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

Orkney Rape & Sexual Assault Service
(O.R.S.A.S) SCIO

Detailed Statement of Financial Activities
for the year ended 31 March 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	739	821
Grants	<u>184,190</u>	<u>182,570</u>
	184,929	183,391
Other trading activities		
Fundraising	-	14,328
Investment income		
Deposit account interest	<u>307</u>	<u>280</u>
Total incoming resources	185,236	197,999
EXPENDITURE		
Charitable activities		
Wages	134,869	142,151
Rent	9,000	9,000
Rates and water	7,385	5,593
Insurance	1,814	1,771
Telephone	1,011	924
Postage and stationery	1,208	1,574
Advertising	1,724	3,639
Sundries	3,457	3,679
Travel	4,040	3,624
Training	2,275	2,648
Repairs and Equipment	1,200	93
Professional Fees	<u>5,641</u>	<u>5,370</u>
	173,624	180,066
Support costs		
Governance costs		
Accountancy and legal fees	<u>1,553</u>	<u>1,106</u>
Total resources expended	175,177	181,172
Net income	<u>10,059</u>	<u>16,827</u>