Charity number: SC049072

EMILYTEST

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 NOVEMBER 2025

ArmstrongWatson®

Accountants, Business & Financial Advisers

CONTENTS

TRUSTEES' REPORT
FOR THE YEAR ENDED 30 NOVEMBER 2025

The Trustees present their annual report together with the financial statements of the Emilytest for the year 1 December 2024 to 30 November 2025.

Objectives and activities

a. Objectives and aims

The main objective of the charity is to tackle gender based violence in education in Scotland. Supporting and encouraging effective prevention, intervention and support policies and practices.

The above objective is achieved through campaigning at local and national level for the development and implementation of effective preventative measures against gender based violence.

Achievements and performance

a. Charitable activities

The EmilyTest GBV Charter, conceived following the tragic loss of Emily Drouet, an 18-year-old student who was subjected to a sustained campaign of GBV from a fellow student and later took her own life. The EmilyTest Charter is made up of five principles and a set of Minimum Standards, co-created with students, graduates, further and higher education staff, and violence against women and girls professionals from across the UK. The Charter’s Minimum Standards draw upon the failures and learnings from Emily’s story, student and staff needs, as well as existing work including the Equally Safe in Higher Education Tool kit.

L.I.S.T.E.N. GBV Risk-Assessment tool. A training programme (CPD Certified), created out of the absence of a comprehensive and fit-for-purpose risk assessment in Emily’s story. This toolkit and the subsequent training programme aim to equip all staff with the skills to respond safely and responsibly to students disclosing Gender Based Violence (GBV). It has been designed as an easy-to-follow conversation guide that can be applied by any individual, regardless of their understanding and knowledge of GBV. This comprehensive tool aims to empower staff and students with the skills and knowledge needed to prevent, recognise, and respond effectively to harassment, misconduct, and sexual violence.

L.I.S.T.E.N. TTT (train the trainer) EmilyTest is committed to the long term sustainability of the L.I.S.T.E.N. GBV Risk Assessment Tool and Training. With support from the University of Aberdeen, EmilyTest developed a Train the Trainer programme to support staff at institutions to deliver L.I.S.T.E.N. training, supporting the roll out of essential knowledge for frontline staff.

GBV Charter Network, launched in Autumn 2025. It provides a way for institutions to access resources, share learning, and meet others committed to improving GBV prevention, intervention, and support at their institution.

GBV online module, aiming to inform recipients typically students at time of registration. The module has been developed with lived experience at its core, ensuring it is trauma-informed, relevant, and relatable. The module addresses key topics, including: gender-based violence/harassment and sexual misconduct, consent, healthy relationships, the law, bystander intervention, clear pathways to reporting and support.

Awareness and Prevention Training, a 2-hour session which aims to spread awareness of gender-based violence (GBV) and harassment and sexual misconduct (HSM) through testimonial storytelling, educational information, and group discussion. Participants will learn about Emily’s story and the far-reaching implications of GBV. The training is designed to empower individuals to play a role in preventing GBV and reshape the culture around GBV at their institution.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 NOVEMBER 2025

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

The Trustees have established a reserves policy to ensure the charity maintains sufficient funds to continue its activities and manage financial risks effectively.

The charity aims to maintain unrestricted free reserves equivalent to approximately 12 months of operating expenditure. This level of reserves is considered appropriate to provide financial stability and to enable the charity to continue operating for a period of up to one year should its existing funding sources cease or be significantly reduced.

Maintaining reserves at this level would allow the charity sufficient time to review its operations, implement any necessary cost-saving measures, and secure alternative funding streams to support its ongoing activities and commitments to beneficiaries.

The Trustees review the reserves policy annually and monitor reserve levels throughout the year to ensure they remain appropriate in light of the charity's circumstances, anticipated funding environment and future plans.

c. Financial position

The surplus for the year ended 30 November 2025 was £145,236 (2024: £67,112) and closing reserves were £265,385 (2024: £120,149).

A combination of personal and logistical events in 2024 caused some grant payments to be delayed. This affected the timing of funds which is reflected in the closing reserves. To mitigate any future funding disruption, we now schedule grant payments into our invoicing system.

d. Sources of income and funding

Scottish Government LLS and DES funds, as well as the Scottish National Lottery Community Fund (our restricted funders) are continuing to support our main activities while unrestricted funding is also continuing to fund associated activities. Although some restricted balances may appear to not close on budget, funding balances have their own year end and are fully utilised.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 NOVEMBER 2025

Structure, governance and management

a. Governing document

The charity is controlled by its governing document, a deed of trust and constitutes a Scottish Charitable Incorporated Organisation (SCIO).

b. Recruitment and appointment of new trustees

It is the responsibility of existing trustees to recruit and appoint new members to the Board. The Board will appoint members that are sufficiently skilled to carry out their role as trustee.

c. Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Future plans

EmilyTest will continue to strengthen and expand its work in tackling gender-based violence in education. Our priorities for the coming year are:

- GBV Charter: To realise our vision of the Charter being implemented in every university and college in Scotland.

- Training and resources: To continue the roll-out of the LISTEN risk assessment and conversation guide, expand delivery of other training programmes, and launch our new GBV e-learning module to reach students across Scotland and beyond.

- Capacity building: To secure additional funding that will allow us to expand our team, ensuring we can meet the increasing demand and need for our work.

- Sustainability: To evaluate the impact of our projects and partnerships, strengthen collaborations with institutions and public bodies, and embed long-term approaches that ensure safer learning environments for all students and staff.

Reference and administrative details of the Charity, its trustees and advisers

Trustees	F Drouet G Drouet F Von Prondzynski R McIver R Cheung (resigned 25 May 2025) M McGowan A Lowden (appointed 13 February 2026)
Charity registered number	SC049072
Principal office	Suite 1C Ingram House 227 Ingram Street Glasgow G1 1DA

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 NOVEMBER 2025

Accountants

Armstrong Watson LLP
Independent Examiner
Caledonia House
89 Seaward Street
Glasgow
G41 1HJ

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 its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

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

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and 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.

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

Germain Drouet
Germain Drouet (Aug 31, 2026 12:13:34 GMT+1)

G J C Drouet - Trustee

Date: 28 August 2026

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 30 NOVEMBER 2025

Independent Examiner's Report to the Trustees of Emilytest

I report on the accounts of the charity for the year ended 30 November 2025 which are set out on pages 6 to 19.

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsibile for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 ('the Act') and the Charities Accounts (Scotland) Regulation 2006 ('the Accounts Regulations'). The 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 financial statements as required under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

My examination was carried out in accordance with regulation 11 of the Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and 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 the course of 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 Act and regulation 4 of the Accounts Regulations; and
   - to prepare financial statements which accord with the accounting records, Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard in the UK and Republic of Ireland (FRS 102) and in other respects comply with regulation 8 of the Accounts Regulations

   have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable proper understanding of the financial statements to be reached.

Signed: Gavin Curr
Gavin Curr (Aug 31, 2026 13:10:47 GMT+1)

Dated: 28 August 2026

Gavin Curr FCCA

Armstrong Watson LLP
Caledonia House
89 Seaward Street
Glasgow
G41 1HJ

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 NOVEMBER 2025

	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	*Total funds 2024 £*
Income from:					
Donations and legacies	3	**151,539**	**250**	**151,789**	*50,535*
Charitable activities:	4				
Other charitable activities		**-**	**290,696**	**290,696**	*268,791*
Other trading activities:					
Investments	5	**2,096**	**-**	**2,096**	*1,260*
Other income	6	**-**	**-**	**-**	*1,465*
Total income		**153,635**	**290,946**	**444,581**	*322,051*
Expenditure on:					
Raising funds	7	**3,195**	**19,969**	**23,164**	*16,493*
Charitable activities	8	**29,679**	**246,502**	**276,181**	*238,446*
Total expenditure		**32,874**	**266,471**	**299,345**	*254,939*
Net movement in funds		**120,761**	**24,475**	**145,236**	*67,112*
Reconciliation of funds:					
Total funds brought forward		**153,260**	**(33,111)**	**120,149**	*53,037*
Net movement in funds		**120,761**	**24,475**	**145,236**	*67,112*
Total funds carried forward		**274,021**	**(8,636)**	**265,385**	*120,149*

All income and expenditure has arisen from continuing activities.

The notes on pages 8 to 19 form part of these financial statements.

BALANCE SHEET
AS AT 30 NOVEMBER 2025

	Note		2025 £		*2024 £*
Fixed assets					
Tangible assets	13		**13,606**		*13,652*
			13,606		*13,652*
Current assets					
Debtors	14	**3,150**		*15,268*	
Cash at bank and in hand		**256,579**		*117,447*	
		259,729		*132,715*	
Current liabilities					
Creditors: amounts falling due within one year	15	**(7,950)**		*(26,218)*	
Net current assets			**251,779**		*106,497*
Total assets less current liabilities			**265,385**		*120,149*
Net assets excluding pension asset			**265,385**		*120,149*
Total net assets			**265,385**		*120,149*
Charity funds					
Restricted funds	16		**(8,636)**		*(33,111)*
Unrestricted funds	16		**274,021**		*153,260*
Total funds			**265,385**		*120,149*

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

Germain Drouet
Germain Drouet (Aug 31, 2026 12:13:34 GMT+1)

G J C Drouet - Trustee

Date: 28 August 2026

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2025

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Emilytest meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are presented in Sterling (£).

1.2 Going concern

The financial statments have been prepared on a going concern basis, which the trustees believe to be appropriate for the reasons set out in the Trustees' Report.

1.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Other income is recognised in the period in which it is receivable and on completion of the service.

1.4 Expenditure

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

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

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

All expenditure is inclusive of irrecoverable VAT.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2025

1. Accounting policies (continued)

1.5 Interest receivable

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 institution with whom the funds are deposited.

1.6 Taxation

The charity is exempt from tax on its charitable activities.

1.7 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

At each reporting date the Charity assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined to be the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

Depreciation is provided on the following basis:

Fixtures and fittings	-	20% reducing balance
Computer equipment	-	20% on cost

1.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.9 Provisions

Provisions are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

1.10 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.11 Pensions

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2025

1. Accounting policies (continued)

1.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the funders or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

2. Critical accounting estimates and areas of judgment

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The Charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

3. Income from donations and legacies

	Unrestricted funds 2025 £	**Restricted funds 2025 £**	**Total funds 2025 £**	*Total funds 2024 £*
Donations	151,539	250	**151,789**	*50,535*
Total 2024	*50,535*	-	*50,535*	

4. Income from charitable activities

	Unrestricted funds 2025 £	**Restricted funds 2025 £**	**Total funds 2025 £**	*Total funds 2024 £*
Grants	-	290,696	**290,696**	*268,791*
Total 2024	*20,000*	*248,791*	*268,791*	

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2025

5. Investment income

	Unrestricted funds 2025 £	Total funds 2025 £	*Total funds 2024 £*
Deposit account interest	2,096	**2,096**	*1,260*
Total 2024	*1,260*	*1,260*	

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2025

6. Other incoming resources

	Unrestricted funds 2025 £	Total funds 2025 £	*Total funds 2024 £*
Consultancy fees	-	**-**	*1,465*
Total 2024	*1,465*	*1,465*	

7. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	*Total funds 2024 £*
Awareness campaign	2,395	2,119	**4,514**	*8,173*
Rental, hire and events	800	17,850	**18,650**	*8,320*
Total 2025	3,195	19,969	**23,164**	*16,493*
Total 2024	*16,493*	-	*16,493*	

8. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	*Total 2024 £*
Charitable Activities	29,679	246,502	**276,181**	*238,446*
Total 2024	*8,032*	*230,414*	*238,446*	

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2025

9. Analysis of expenditure by activities

	Activities undertaken directly 2025 £	Support costs 2025 £	Total funds 2025 £	*Total funds 2024 £*
Charitable Activities	263,881	12,300	**276,181**	*238,446*
Total 2024	*227,175*	*11,271*	*238,446*	

Analysis of direct costs

	Charitable Activities 2025 £	Total funds 2025 £	*Total funds 2024 £*
Staff costs	210,157	**210,157**	*183,434*
Subscriptions	1,204	**1,204**	*1,339*
Professional and consultancy	1,180	**1,180**	*2,590*
Rent, rates and insurance	25,155	**25,155**	*19,348*
IT	6,588	**6,588**	*7,128*
Telephone	1,217	**1,217**	*1,849*
Postage and stationary	1,755	**1,755**	*833*
Travel	14,959	**14,959**	*9,130*
Sundries	1,632	**1,632**	*1,524*
Bank charges	34	**34**	*-*
Total 2025	263,881	**263,881**	*227,175*
Total 2024	*227,175*	*227,175*	

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2025

9. Analysis of expenditure by activities (continued)

Analysis of support costs

	Charitable Activities 2025 £	Total funds 2025 £	*Total funds 2024 £*
Training and recruitment	531	**531**	*1,064*
Repairs and renewals	691	**691**	*1,133*
Bank charges	68	**68**	*102*
Professional fees	3,830	**3,830**	*2,046*
Independent examiner fee	3,323	**3,323**	*3,816*
Depreciation	3,857	**3,857**	*3,110*
Total 2025	12,300	**12,300**	*11,271*
Total 2024	*11,271*	*11,271*	

10. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £3,323 (*2024 - £3,816*).

11. Staff costs

	2025 £	*2024 £*
Wages and salaries	**210,157**	*183,434*
	210,157	*183,434*

The average number of persons employed by the Charity during the year was as follows:

	2025 No.	*2024 No.*
Support staff	**7**	*5*

No employee received remuneration amounting to more than £60,000 in either year.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2025

12. Trustees' remuneration and expenses

During the year to 30 November 2025 trustees' remuneration totalled £56,651 (2024: £49,253).

During the year ended 30 November 2025, no Trustee expenses have been incurred *(2024 - £NIL)*.

13. Tangible fixed assets

	Fixtures and fittings £	Computer equipment £	Total £
Cost or valuation			
At 1 December 2024	**7,683**	**9,079**	**16,762**
Additions	**335**	**3,476**	**3,811**
At 30 November 2025	**8,018**	**12,555**	**20,573**
Depreciation			
At 1 December 2024	**1,378**	**1,732**	**3,110**
Charge for the year	**1,565**	**2,292**	**3,857**
At 30 November 2025	**2,943**	**4,024**	**6,967**
Net book value			
At 30 November 2025	**5,075**	**8,531**	**13,606**
At 30 November 2024	*6,305*	*7,347*	*13,652*

14. Debtors

	2025 £	*2024 £*
Due within one year		
Trade debtors	**3,150**	*15,253*
Other debtors	**-**	*15*
	3,150	*15,268*

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2025

15. Creditors: Amounts falling due within one year

	2025 £	2024 £
Trade creditors	**312**	*4,320*
Other taxation and social security	**4,955**	*3,987*
Other creditors	**7**	*590*
Accruals and deferred income	**2,676**	*17,321*
	7,950	*26,218*

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2025

16. Statement of funds

Statement of funds - current year

	Balance at 1 December 2024 £	Income £	Expenditure £	Balance at 30 November 2025 £
Unrestricted funds				
General Funds	153,260	153,635	(32,874)	274,021

	Balance at 1 December 2024 £	Income £	Expenditure £	Balance at 30 November 2025 £
Restricted funds				
Delivery of Equally Safe	43	84,017	(67,674)	16,386
Improving Lives	1,552	53,745	(43,195)	12,102
Lifelong Learning & Science	(36,788)	152,934	(153,522)	(37,376)
Rosa	2,082	250	(2,080)	252
	(33,111)	290,946	(266,471)	(8,636)

	Balance at 1 December 2024 £	Income £	Expenditure £	Balance at 30 November 2025 £
Total of funds	120,149	444,581	(299,345)	265,385

16. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 December 2023 £	Income £	Expenditure £	Balance at 30 November 2024 £
Unrestricted funds				
General Funds - all funds	*88,032*	*73,260*	*(8,032)*	*153,260*

	Balance at 1 December 2023 £	Income £	Expenditure £	Balance at 30 November 2024 £
Restricted funds				
Delivery of Equally Safe	*15,649*	*46,842*	*(62,448)*	*43*
Improving Lives	*(2,228)*	*42,015*	*(38,235)*	*1,552*
Lifelong Learning & Science	*(48,416)*	*152,934*	*(141,306)*	*(36,788)*
Rosa	*-*	*7,000*	*(4,918)*	*2,082*
	(34,995)	*248,791*	*(246,907)*	*(33,111)*

	Balance at 1 December 2023 £	Income £	Expenditure £	Balance at 30 November 2024 £
Total of funds	*53,037*	*322,051*	*(254,939)*	*120,149*

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2025

16. Statement of funds (continued)

General Fund
The general funds are available for use at the discretion of the Trustees in accordance with the charity's objectives. It is maintained at a level sufficent to allow the organistion time to adjust to changing financial circumstances.

Restricted - Delivery of Equally Safe (Scottish Government)
To support the delivery of all EmilyTest activities pertaining to GBV in colleges and universities, aligning with the Equally Safe strategy.

Restricted - Improving Lives (National Lottery)
The grant fully funds 2 part-time GBV officers; staff and subsistence costs.

Restricted - Lifelong Learning & Science (Scottish Government)
To deliver activities aligned with the GBV Charter, the LISTEN risk assessment and other Equally Safe in colleges and university projects.

Restricted - Empower Campaign (Rosa Fund)
To research and develop a campaign aimed at female empowerment in relation to GBV.

17. Summary of funds

Summary of funds - current year

	Balance at 1 December 2024 £	Income £	Expenditure £	Balance at 30 November 2025 £
General funds	**153,260**	**153,635**	**(32,874)**	**274,021**
Restricted funds	**(33,111)**	**290,946**	**(266,471)**	**(8,636)**
	120,149	**444,581**	**(299,345)**	**265,385**

Summary of funds - prior year

	Balance at 1 December 2023 £	*Income £*	*Expenditure £*	*Balance at 30 November 2024 £*
General funds	*88,032*	*73,260*	*(8,032)*	*153,260*
Restricted funds	*(34,995)*	*248,791*	*(246,907)*	*(33,111)*
	53,037	*322,051*	*(254,939)*	*120,149*

18. Related party transactions

Emilytest has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Emilytest at 30 November 2025.