

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 NOVEMBER 2024
FOR
EMILYTEST**

Armstrong Watson LLP
Caledonia House
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FOR THE YEAR ENDED 30 NOVEMBER 2024

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 NOVEMBER 2024

The trustees present their report with the financial statements of the charity for the year ended 30 November 2024. 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 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.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

From December 2023 to November 2024, EmilyTest has continued delivery of the **GBV Charter for Universities and Colleges**, an evidence-based framework supporting prevention, intervention, and support in relation to GBV. The Charter has undergone impact and evaluation, demonstrating encouraging outcomes. Following successful implementation in Scotland, it is now due to be piloted in England. The project in Scotland continues to receive funding from the **Scottish Government** and **The National Lottery Community Fund**. To date, seven institutions have achieved the Charter Award, with others actively progressing towards accreditation.

Our **LISTEN GBV risk assessment and conversation guide training** has expanded across the UK, with the '**Train the Trainer**' programme increasing in-house delivery capacity. Feedback highlights that this work is both life-changing and life-saving. We have also maintained the **GBV Support Sticker initiative**, ensuring institutions display up-to-date information across their campuses.

In November 2024, we launched the **Empowered campaign**, encouraging students to support one another and create safer environments. Development of a **GBV e-learning module** is underway, with launch planned for Autumn 2025. This is a pre-matriculation module for students on consent, healthy relationships and bystander intervention. Beyond tertiary education, EmilyTest has also delivered training to **Police Scotland** and **NHS Grampian** for staff and newly qualified medics. These partnerships will continue to be evaluated and developed.

FINANCIAL REVIEW

Financial position

The surplus for the year ended 30 November 2024 was £67,112 (2023: £7,975) and closing reserves were £120,149 (2023: £53,037).

Reserves policy

The reserves policy ensures the charity maintains cash reserves equivalent to approximately three months of operational costs. This provides a buffer to manage the timing between income receipt and expense commitments while safeguarding funds for furtherance of the organisation's charitable objectives. Trustees are comfortable that the existing policy is being met.

Going concern

The trustees are satisfied with the reserves position of the SCIO as the organisation continues to grow and consider it appropriate to prepare the financial statements on a going concern basis.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 NOVEMBER 2024**

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.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

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.

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.

REFERENCE AND ADMINISTRATIVE DETAILS

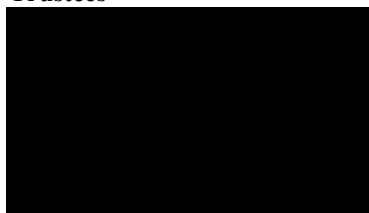
Registered Charity number

SC049072

Principal address

Suite 1C
Ingram House
227 Ingram Street
Glasgow
G1 1DA

Trustees



Independent Examiner

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

EMILYTEST

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 NOVEMBER 2024**

Approved by order of the board of trustees on 29 August 2025 and signed on its behalf by:

[REDACTED]

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF EMILYTEST

I report on the accounts for the year ended 30 November 2024 set out on pages five to fourteen.

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.

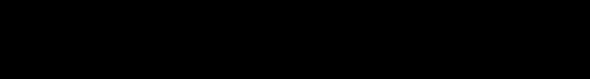
Independent examiner's statement

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.



Armstrong Watson LLP
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29 August 2025

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 NOVEMBER 2024**

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME FROM					
Donations and legacies	2	50,535	-	50,535	55,806
Charitable activities	5				
Charitable activities		20,000	248,791	268,791	211,068
Other trading activities	3	1,465	-	1,465	-
Investment income	4	1,260	-	1,260	493
Total		<u>73,260</u>	<u>248,791</u>	<u>322,051</u>	<u>267,367</u>
EXPENDITURE ON					
Raising funds		(1)	16,494	16,493	12,591
Charitable activities	6				
Charitable activities		8,032	230,414	238,446	246,801
Total		<u>8,031</u>	<u>246,908</u>	<u>254,939</u>	<u>259,392</u>
NET INCOME		65,229	1,883	67,112	7,975
RECONCILIATION OF FUNDS					
Total funds brought forward		88,032	(34,995)	53,037	45,062
TOTAL FUNDS CARRIED FORWARD		<u><u>153,261</u></u>	<u><u>(33,112)</u></u>	<u><u>120,149</u></u>	<u><u>53,037</u></u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

EMILYTEST**BALANCE SHEET
30 NOVEMBER 2024**

	Notes	2024 £	2023 £
FIXED ASSETS			
Tangible assets	11	13,652	13,785
CURRENT ASSETS			
Debtors	12	15,268	100
Cash at bank and in hand		117,447	41,784
		<u>132,715</u>	<u>41,884</u>
CREDITORS			
Amounts falling due within one year	13	(26,218)	(2,632)
NET CURRENT ASSETS		<u>106,497</u>	<u>39,252</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>120,149</u>	<u>53,037</u>
NET ASSETS		<u>120,149</u>	<u>53,037</u>
FUNDS	15		
Unrestricted funds		153,260	88,032
Restricted funds		(33,111)	(34,995)
TOTAL FUNDS		<u>120,149</u>	<u>53,037</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 29 August 2025 and were signed on its behalf by:

██████████ - Trustee

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2024**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 2015)', 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.

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

The financial statements are presented in Sterling (£)

Going Concern

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

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

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.

Income from government or other grants, whether 'capital' 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 reliably measured and is not deferred.

Other revenue streams are recognised when there is an understanding of the terms to both parties and the charity has invoiced the appropriate entity. In the event that a service is subject to conditions that require a level of performance before the charity is entitled to funds, the income is deferred and not recognised until either those conditions are fully met or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

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.

Charitable activities

Costs of charitable activities are incurred on the charity's core operations, including support costs and costs relating to the governance of the charity.

Governance costs

Consists of the costs of the accounts preparation and other financial services and any expenditure incurred in compliance with the legal requirements of the charity.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 NOVEMBER 2024

1. ACCOUNTING POLICIES - continued

Allocation and apportionment of costs

Support costs are those functions that assist the work of the charity but do not undertake charitable activities. Support costs include back office costs, finance and governance costs which support the charity's activities. These costs have been allocated to charitable activities.

Tangible fixed assets

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

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

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses.

Impairment of non-financial assets

At each reporting date non-financial assets not carried at fair value, like plant and equipment, are reviewed to determine whether there is an indication that an asset may be impaired. If there is an indication of possible impairment, the recoverable amount which is the higher of the value in use and the fair value less cost to sell, is estimated and compared with the carrying amount. If the recoverable amount is lower, the carrying amount of the asset is reduced to its recoverable amount and an impairment loss is recognised immediately in profit and loss.

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.

Financial instruments

The charity only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable.

Debt instruments that are payable or receivable within one year, typically trade debtors and trade creditors, are measured, initially and subsequently, at the undiscounted amount of cash or other consideration expected to be paid or received.

Financial assets measured at cost and amortised cost are assessed at the end of each reporting period for evidence of impairment and if found, an impairment loss is recognised in profit or loss.

Financial liabilities are derecognised when the liability is extinguished, that is when the contractual obligation is discharged, cancelled or expires.

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

Judgements

The charity considers on an annual basis the judgements that are made by management when applying its significant accounting policies that would have the most significant effect on amounts that are recognised in the financial statements. The trustees consider there are no such significant judgements.

Provisions

Provisions are recognised when the company has a legal or constructive obligation at the reporting date as a

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 NOVEMBER 2024

1. ACCOUNTING POLICIES - continued

Financial instruments

result of a past event, it is probable that the company will be required to settle the obligation and the amount of the obligation can be reliably estimated. Provisions are recognised at the best estimate of the amount required to settle the obligation at the reporting date.

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	50,535	55,806

3. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Consultancy fees	1,465	-

4. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	1,260	493

5. INCOME FROM CHARITABLE ACTIVITIES

	2024	2023
	£	£
Grants	268,791	211,068

Activity
Charitable activities

Grants received, included in the above, are as follows:

	2024	2023
	£	£
National Lottery	42,015	44,116
Scottish Government	199,776	166,952
Rosa UK	7,000	-
University of Strathclyde	10,000	-
University of Glasgow	10,000	-
	268,791	211,068

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 NOVEMBER 2024

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Charitable activities	227,175	11,271	238,446

7. SUPPORT COSTS

	Other £	Governance costs £	Totals £
Charitable activities	5,409	5,862	11,271

Support costs, included in the above, are as follows:

	2024 Charitable activities £	2023 Total activities £
Training and recruitment	1,064	1,684
Repairs and renewals	1,133	1,076
Bank charges	102	104
Depreciation of tangible fixed assets	3,110	-
Professional fees	2,046	-
Independent examiner fee	3,816	4,351
	11,271	7,215

8. TRUSTEES' REMUNERATION AND BENEFITS

During the year to 30 November 2024 trustees' remuneration totalled £49,253 (2023: £52,800).

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 November 2024 nor for the year ended 30 November 2023.

9. STAFF COSTS

	2024 £	2023 £
Wages and salaries	183,434	185,797
Social security costs	1,339	1,902
	184,773	187,699

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

	2024	2023
Support staff	5	5

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

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 NOVEMBER 2024

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME FROM			
Donations and legacies	55,806	-	55,806
Charitable activities			
Charitable activities	-	211,068	211,068
Investment income	493	-	493
Total	<u>56,299</u>	<u>211,068</u>	<u>267,367</u>
EXPENDITURE ON			
Raising funds	748	11,843	12,591
Charitable activities			
Charitable activities	12,581	234,220	246,801
Total	<u>13,329</u>	<u>246,063</u>	<u>259,392</u>
NET INCOME/(EXPENDITURE)	42,970	(34,995)	7,975
RECONCILIATION OF FUNDS			
Total funds brought forward	45,062	-	45,062
TOTAL FUNDS CARRIED FORWARD	<u>88,032</u>	<u>(34,995)</u>	<u>53,037</u>

11. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 December 2023	6,386	7,399	13,785
Additions	1,297	1,680	2,977
At 30 November 2024	<u>7,683</u>	<u>9,079</u>	<u>16,762</u>
DEPRECIATION			
Charge for year	1,378	1,732	3,110
NET BOOK VALUE			
At 30 November 2024	<u>6,305</u>	<u>7,347</u>	<u>13,652</u>
At 30 November 2023	<u>6,386</u>	<u>7,399</u>	<u>13,785</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 NOVEMBER 2024

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade debtors	15,253	-
Other debtors	15	100
	<u>15,268</u>	<u>100</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade creditors	4,320	100
Taxation and social security	3,987	2,488
Other creditors	17,911	44
	<u>26,218</u>	<u>2,632</u>

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
Fixed assets	13,652	-	13,652	13,785
Current assets	165,826	(33,111)	132,715	41,884
Current liabilities	(26,218)	-	(26,218)	(2,632)
	<u>153,260</u>	<u>(33,111)</u>	<u>120,149</u>	<u>53,037</u>

15. MOVEMENT IN FUNDS

	At 1/12/23 £	Net movement in funds £	At 30/11/24 £
Unrestricted funds			
General fund	88,032	65,228	153,260
Restricted funds			
Improving Lives	(2,228)	3,780	1,552
Delivery Equally Safe	15,649	(15,606)	43
Lifelong Learning & Science	(48,416)	11,628	(36,788)
Empower Campaign	-	2,082	2,082
	<u>(34,995)</u>	<u>1,884</u>	<u>(33,111)</u>
TOTAL FUNDS	<u>53,037</u>	<u>67,112</u>	<u>120,149</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 NOVEMBER 2024

15. 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	73,260	(8,032)	65,228
Restricted funds			
Improving Lives	42,015	(38,235)	3,780
Delivery Equally Safe	46,842	(62,448)	(15,606)
Lifelong Learning & Science	152,934	(141,306)	11,628
Empower Campaign	7,000	(4,918)	2,082
	<u>248,791</u>	<u>(246,907)</u>	<u>1,884</u>
TOTAL FUNDS	<u><u>322,051</u></u>	<u><u>(254,939)</u></u>	<u><u>67,112</u></u>

Comparatives for movement in funds

	At 1/12/22 £	Net movement in funds £	At 30/11/23 £
Unrestricted funds			
General fund	45,062	42,970	88,032
Restricted funds			
Improving Lives	-	(2,228)	(2,228)
Delivery Equally Safe	-	15,649	15,649
Lifelong Learning & Science	-	(48,416)	(48,416)
	<u>-</u>	<u>(34,995)</u>	<u>(34,995)</u>
TOTAL FUNDS	<u><u>45,062</u></u>	<u><u>7,975</u></u>	<u><u>53,037</u></u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 NOVEMBER 2024

15. 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	56,299	(13,329)	42,970
Restricted funds			
Improving Lives	44,116	(46,344)	(2,228)
Delivery Equally Safe	78,070	(62,421)	15,649
Lifelong Learning & Science	88,882	(137,298)	(48,416)
	<u>211,068</u>	<u>(246,063)</u>	<u>(34,995)</u>
TOTAL FUNDS	<u>267,367</u>	<u>(259,392)</u>	<u>7,975</u>

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 sufficient to allow the organisation time to adjust to changing financial circumstances.

Restricted - Improving Lives (Scottish Government)

The grant fully funds part-time GBV officers x2; staff and subsistence costs.

Restricted - Delivery Equally Safe (National Lottery)

To support the delivery of all EmilyTest activities pertaining to GBV in colleges and universities, aligning with the Equally Safe strategy.

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 Universities projects.

Restricted - Empower Campaign (Rosa Fund)

To research and develop a campaign aimed at female empowerment in relation to GBV.

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 November 2024.