Scottish Borders Rape Crisis Centre

A Scottish Charitable Incorporated Organisation
Annual Report and Financial Statements

for the Year Ended 31 March 2026

Scottish Borders Rape Crisis Centre

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Scottish Borders Rape Crisis Centre

Reference and Administrative Details

Trustees	C Nelson
	R Bain
	S Fohring
	S Ward
	C Robertson
	I Toner
Charity Registration Number	SC041423
Principal Office	1a Wilderhaugh Galashiels Scottish Borders TD1 1PW
Auditor	bk plus Audit Limited Azzurri House Walsall Road Aldridge West Midlands WS9 0RB
Bankers	Unity Trust Bank
	CAF Bank

Trustees' Report

The trustees present the annual report together with the financial statements and auditors' report of the charity for the year ended 31 March 2026.

Objectives and activities

Objects and aims

The organisation's purposes are:

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

We work towards these purposes by providing high-quality, specialist, trauma informed support services to survivors of sexual violence. We provide free and confidential emotional and practical support, information and advocacy. Our support is person centred, holistic, inclusive and accessible. We also offer specialist support to non-offending partners, friends and families affected by sexual violence. Our organisational culture, services and activities are underpinned by the trauma informed principles of safety, choice, trust, empowerment and collaboration.

Our services support survivors to reclaim control in their lives. Support focuses on safety, self-care and healthy emotional regulation. We offer a supportive space where survivors can talk about their experiences at their own pace and decide what recovery means for them.

We promote awareness and understanding of the causes and prevention of sexual violence, its impact and its often profound consequences. We do this through support services, prevention work in education and youth settings, partnership working and training.

Survivor participation and collaboration are at the heart of our work. We listen to survivors' feedback and ideas for development and improvement so that our services continue to respond to survivors' needs. Our monitoring and evaluation, alongside survivor feedback, informs the organisation's strategic and operational direction.

Objectives, strategies and activities

During the year, our activities included:

• One-to-One Support: SBRCC provides specialist, trauma informed one-to-one support through our Sunrise and Unity services, delivered in person at our centre or at safe outreach venues across the Scottish Borders, with telephone, email, and online support also available. Sunrise supports women aged 18 and over who have experienced any form of sexual violence at any time in their lives, while Unity provides specialist support to young people of any gender aged 12-18. Support is survivor-centred and tailored to individual needs, providing emotional support, information and advocacy to help survivors cope with the impact of sexual violence and support their recovery.
• Enhanced Specialist Support: for a limited number of adult (aged 18+) survivors experiencing symptoms of post-traumatic stress disorder (PTSD) or complex PTSD.
• Butterfly Project: a four-week group programme focused on self-esteem and confidence.
• Short courses: including managing anxiety, assertiveness, intimate relationships, self-care and wellbeing.
• Online meditation classes: for survivors.
• National Advocacy Project (NAS): for survivors who are engaged with, or considering engaging with, the criminal justice process.
• National Sexual Violence Prevention Programme: for young people aged 11–25, delivered in all nine local secondary schools.
• National Equally Safe at Schools (ESAS): support for educational institutions implementing the programme including delivery of training.
• Training: delivery of level 1 and level 2 specialist training to partners and other stakeholders.
• Kaleidoscope: our adult survivor participation group.
• Rainbow: our young survivor participation group.

Achievements and performance

We supported 247 survivors during the year, compared with 251 in the previous year. This represents a small decrease of 1.6%, with the number of survivors supported remaining broadly consistent.

Support provided

We provided indirect support on 8,221 occasions during the year, an increase of 350 (4.4%) compared with 7,871 in the previous year.
• Text/Instant message: 6193
• Telephone calls: 992
• Emails: 874
• Letter: 14
• Other Admin: 148

We provided 1,141 support sessions during the year, a decrease of 183 (13.8%) compared with 1,324 in the previous year.
• Centre-based sessions: 375
• Outreach sessions: 471
• Telephone support: 149
• Online sessions: 109
• Advocacy sessions: 37

The number of survivors supported remained broadly consistent with the previous year. While support sessions decreased by 13.8%, indirect support increased by 4.4%. In-person support continued to account for the majority of sessions provided. In-person support remained the most frequently used method, with centre-based and outreach sessions accounting for 74.1% of all support sessions provided.

Survivor feedback

Sunrise Survivor Feedback
'I feel that I am in the right place for support to come to an end. You have given me the tools to manage and cope with the impacts. You have been my safe space'.

'Six months ago, I wouldn't leave the house, now I am attending the gym, going a walk by myself and although a bit anxious, I am going on my first holiday abroad in decades. I can't believe the difference in my life, even my family want to spend time with me instead of leaving me alone.'

'I never ever thought I'd move into a home on my own. The last 6 months have helped me to grow so much as a person. I can now set healthy boundaries and put myself first. I appreciate everything you have done for me'.

'I have had support from others in the past, but I have never felt able to talk. I feel I can speak to you. It's made such a difference being able to talk.'

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

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

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

'Since receiving support, I have been able to cope with my anger. I am now able to listen to people before me getting angry.'

Kaleidoscope and Rainbow participation groups

SBRCC has embedded survivor participation in its work through two established groups: Kaleidoscope and Rainbow. These groups give survivors structured opportunities to influence how services are planned, delivered and reviewed, reflecting SBRCC's commitment to feminist, inclusive and trauma informed practice.
Kaleidoscope involves adult survivors, while Rainbow is for young survivors aged 12–18. Both groups provide supported opportunities for survivors to share their perspectives, inform decision-making and contribute to campaigns, consultations and service development. Members meet quarterly, online and in person, and can choose to take part in wider organisational and community activities.

National Advocacy Service
Through the Rape Crisis Scotland National Advocacy Service, SBRCC provides specialist, trauma informed advocacy for survivors of sexual violence who are considering reporting to the police or are involved in the criminal justice process. Advocacy workers provide practical and emotional support as survivors consider reporting and, where relevant, through stages of the criminal justice process. The service aims to help survivors understand their options, communicate with justice agencies and remain as informed and in control as possible.

Sexual Violence Prevention National Programme
SBRCC's prevention work is part of Rape Crisis Scotland's National Prevention Programme, a coordinated approach to preventing sexual violence through education, awareness and cultural change. As part of this programme, SBRCC delivers age-appropriate, trauma informed workshops across all nine secondary schools in the Scottish Borders. The interactive sessions are designed to help young people challenge harmful attitudes, recognise coercive behaviour and feel more able to seek support.

Partnership and collaborative working
Partnership working extends SBRCC's impact beyond direct support. Through prevention education, professional training and collaboration, we work with partners across health, education, justice and community services to strengthen trauma informed responses and improve coordination, helping to reduce the burden on survivors of navigating fragmented systems. As part of Scotland's Equally Safe strategy and the Rape Crisis Scotland network, we also contribute to national work addressing the gendered root causes of violence against women and girls and advancing survivors' rights, dignity and safety.

Financial review

The charity increased its income during the year to £556,644 from £544,602. Most of the increase relates to increased donations during the year. Due to the nature of the grants, we have maintained our cost base at similar levels to 2025. This year, we have a surplus of £10,627 (2025 - deficit of £21,185) which has been added to reserves.

Policy on reserves

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

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

Funds in deficit

There are no funds in deficit.

Principal funding sources

SBRCC's services depend on financial support from the Scottish Government, grant-making organisations and the local community. Fundraising is highly competitive in the current economic climate, and securing income requires significant time and expertise.

During the year, the Scottish Government provided funding for front-line sexual violence services supporting the priorities of Equally Safe: Scotland's strategy to prevent and eradicate violence against women and girls. SBRCC also received funding through national Rape Crisis Scotland projects supported by the Scottish Government.

Other grant-making organisations supporting our work included The National Lottery Community Fund through Improving Lives, The Henry Smith Foundation, Essentia Fund administered through Foundation Scotland and The Scottish Children's Lottery.

Community fundraising activities
We are grateful for funds raised through donations, fundraising activities, Easyfundraising and Gift Aid. These contributions from people in the Scottish Borders are greatly appreciated.

Investment policy and objectives

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

Going concern

The trustees consider the charity to be a going concern.

Structure, governance and management

Nature of governing document

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

Recruitment and appointment of trustees

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

Organisational structure

The Board of Trustees has overall responsibility for SBRCC's governance and strategic oversight. The Board ensures that the organisation works towards its charitable purposes, complies with relevant legislation and regulation, and manages risk appropriately. It meets quarterly to review performance, monitor progress against strategic objectives and support effective service delivery.

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

The CEO also represents SBRCC externally, supports its public profile and develops relationships with key stakeholders. The CEO is responsible for developing and implementing fundraising and income-generation strategies.

The CEO and Operations Manager oversee operational delivery and the implementation of policies.

Major risks and management of those risks

General Risk

The Board of Trustees is satisfied that systems and procedures are in place to mitigate the charity's exposure to risk, including financial risk. The risk register, established in 2012 to support monitoring and control, is reviewed four times a year by the Board.

Financial instruments

Objectives and policies

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

Cash flow risk

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

Credit risk

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

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

Liquidity risk

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

Funds held as custodian trustee on behalf of others

No funds are held on behalf of other organisations.

Creditor payment policy

It is policy to settle invoices within their normal payment terms.

Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

Reappointment of auditor
A resolution for the re-appointment of bk plus Audit Limited as auditors of the charity is to be proposed at the forthcoming Annual General Meeting.

The annual report was approved by the trustees of the charity on 28 October 2026 and signed on its behalf by:

Carol Nelson

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C Nelson
Trustee

Statement of Trustees' Responsibilities

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

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charity Accounts (Scotland) Regulations 2006 (as amended), and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Approved by the trustees of the charity on 28 October 2026 and signed on its behalf by:

Carol Nelson

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C Nelson
Trustee

Document Ref: RPYSS-FM4SC-8VYLN-MLJQ2

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

Opinion

We have audited the financial statements of Scottish Borders Rape Crisis Centre (the 'charity') for the year ended 31 March 2026, which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2026 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

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

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

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities (set out on page 8), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor Responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

In identifying and assessing the risk of material misstatement due to non-compliance with laws and regulations we have carried out the following:

- Ensured that the engagement team have the appropriate competence, capabilities and skills to identify or recognise non-compliance with laws and regulations;

- Identified at planning the specific laws and regulations applicable to the entity through discussions with trustees and management and through our own knowledge of the sector;

- Focused on the laws and regulations we consider may have a direct effect on the financial statements, including FRS102, the Charity Accounts (Scotland) Regulations 2006 (as amended), employment regulation and tax compliance legislation;

- Reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations;

- Made enquiries of management;

- Ensured the engagement team remained alert to instances of non-compliance throughout the audit.

In identifying and assessing the risk of material misstatement due to irregularities including fraud, the potential for management bias and the override of controls we have:

- Obtained an understanding at planning of the entity's operations, including the nature of its sources of revenue to understand the types of transactions, account balances, financial disclosures and business risks that may result in risk of material misstatement;

- Made enquiries of management at planning as to where they consider there was a susceptibility to fraud in the business, and their knowledge of any actual, suspected or alleged fraud;

- Vouched balances and reconciling items in key control account reconciliations to supporting documentation;

- Carried out detailed testing, on a sample basis, to verify the completeness, existence and accuracy of transactions and balances, in particular completeness of revenue;

- Challenged assumptions and judgements made by management in their significant accounting estimates;

- Performed analytical procedures to identify any significant or unusual transactions; and

- Investigated the business rationale behind any significant or unusual transactions, in particular journal entries.

We did not identify any matters relating to non-compliance with laws and regulation, or relating to fraud.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. The risk of not detecting a material misstatement due to fraud is inherently more difficult than detecting those that result from error as fraud may involve intentional concealment, forgery, collusion, omission or misrepresentation. In addition, the further removed any non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it.

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charity's internal control.

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

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charity trustees, as a body, in accordance with Regulation 10 of the 2006 Accounts Regulations. Our audit work has been undertaken so that we might state to the trustees those matters we are required to state to trustees in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

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Keval Dattani (Senior Statutory Auditor)
For and on behalf of bk plus Audit Limited, Statutory Auditor

Azzurri House
Walsall Road
Aldridge
West Midlands
WS9 0RB

Date: 28/10/2024

Scottish Borders Rape Crisis Centre

Statement of Financial Activities for the Year Ended 31 March 2026

	Note	Unrestricted funds £	Restricted funds £	Total 2026 £
Income and Endowments from:				
Donations and legacies	2	8,913	-	8,913
Charitable activities	3	3,230	539,832	543,062
Investment income	4	4,669	-	4,669
Total income		16,812	539,832	556,644
Expenditure on:				
Charitable activities	5	(35,477)	(499,935)	(535,412)
Total expenditure		(35,477)	(499,935)	(535,412)
Net (expenditure)/income		(18,665)	39,897	21,232
Gross transfers between funds		(4,050)	4,050	-
Net movement in funds		(22,715)	43,947	21,232
Reconciliation of funds				
Total funds brought forward		106,601	59,380	165,981
Total funds carried forward	16	83,886	103,327	187,213

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £
Income and Endowments from:				
Donations and legacies	2	2,125	-	2,125
Charitable activities	3	-	537,465	537,465
Investment income	4	5,012	-	5,012
Total income		7,137	537,465	544,602
Expenditure on:				
Charitable activities	5	(37,660)	(528,127)	(565,787)
Total expenditure		(37,660)	(528,127)	(565,787)
Net (expenditure)/income		(30,523)	9,338	(21,185)
Gross transfers between funds		31,729	(31,729)	-
Net movement in funds		1,206	(22,391)	(21,185)
Reconciliation of funds				
Total funds brought forward		105,395	81,771	187,166
Total funds carried forward	16	106,601	59,380	165,981

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

The funds breakdown for 2025 is shown in note 16.

Scottish Borders Rape Crisis Centre

(Registration number: SC041423)
Balance Sheet as at 31 March 2026

	Note	2026 £	2025 £
Current assets			
Debtors	12	20,750	500
Cash at bank and in hand	13	183,878	171,377
		204,628	171,877
Creditors: Amounts falling due within one year	14	(17,415)	(5,896)
Net assets		187,213	165,981
Funds of the charity:			
Restricted income funds			
Restricted funds		103,327	59,380
Unrestricted income funds			
Unrestricted funds		83,886	106,601
Total funds	16	187,213	165,981

The financial statements on pages 13 to 24 were approved by the trustees, and authorised for issue on 28 October 2026 and signed on their behalf by:

Carol Nelson

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C Nelson
Trustee

The notes on pages 16 to 24 form an integral part of these financial statements.

Scottish Borders Rape Crisis Centre

Statement of Cash Flows for the Year Ended 31 March 2026

	Note	2026 £	2025 £
Cash flows from operating activities			
Net cash income/(expenditure)		21,232	(21,185)
Adjustments to cash flows from non-cash items			
Investment income	4	(4,669)	(5,012)
		16,563	(26,197)
Working capital adjustments			
Increase in debtors	12	(20,250)	-
Increase in creditors	14	11,519	1,158
Net cash flows from operating activities		7,832	(25,039)
Cash flows from investing activities			
Interest receivable and similar income	4	4,669	5,012
Net increase/(decrease) in cash and cash equivalents		12,501	(20,027)
Cash and cash equivalents at 1 April		171,377	191,404
Cash and cash equivalents at 31 March		183,878	171,377

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

The notes on pages 16 to 24 form an integral part of these financial statements.

Notes to the Financial Statements for the Year Ended 31 March 2026

1 Accounting policies

Statement of compliance
The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Accounts (Scotland) Regulations 2006.

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

The accounts are presented in £.

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

Judgements
There were no judgements made in the year.

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

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

Donations and legacies

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

Grants receivable

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

Other trading activities

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

Investment income

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

Other income

Other income is recognised as received.

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

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

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

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

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

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

Borrowings

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

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

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

Fund structure

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

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

Pensions and other post retirement obligations

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

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

Financial instruments

Classification

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

Impairment

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

2 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations and legacies;		
Donations from individuals	8,616	8,616
Gift aid reclaimed	297	297
Total for 2026	8,913	8,913
Total for 2025	2,125	2,125

3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total funds £
Grant income	3,230	539,832	543,062
Total for 2026	3,230	539,832	543,062
Total for 2025	-	537,465	537,465

	Unrestricted funds General £	Restricted funds £	Total 2026 £
Scottish Government - Delivering Equally Safe - Equally Children, Young People and Families - Early Intervention Fund	-	1,157	1,157
	-	26,491	26,491
National Lottery Community Fund - Improving Lives	-	117,052	117,052
Victim-Centred Approach Fund	-	83,874	83,874
Essentia - Foundation Scotland	-	37,162	37,162
Scottish Government - Delivering Equally Safe (DES)	-	190,806	190,806
Big Giving Trust	3,230	-	3,230
The Henry Smith Foundation	-	73,290	73,290
Scottish Children's Lottery	-	10,000	10,000
	3,230	539,832	543,062

4 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income;		
Interest receivable on bank deposits	4,669	4,669
Total for 2026	4,669	4,669
Total for 2025	5,012	5,012

5 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total funds £
Staff costs		24,804	429,410	454,214
Allocated support costs		3,454	66,826	70,280
Governance costs		7,219	3,699	10,918
Total for 2026		35,477	499,935	535,412
Total for 2025		37,660	528,127	565,787

6 Analysis of governance and support costs

Support costs allocated to raising funds

	Basis of allocation	Administration costs £	Total funds £
Direct fundraising costs	A	478	478
Total for 2026		478	478
Total for 2025		1,354	1,354

Support costs allocated to charitable activities

	Basis of allocation	Administration costs £	Premises costs including depreciation £	Total funds £
Rent	A	-	26,287	26,287
Light and heat	A	-	2,550	2,550
Insurance	A	-	2,307	2,307
Maintenance	A	-	8,220	8,220
Telephone	A	5,299	-	5,299
PPS	A	4,958	-	4,958
Sundry	A	7,569	-	7,569
Mileage	A	9,116	-	9,116
Advertising	A	3,045	-	3,045
Bank charges	A	451	-	451
Total for 2026		30,438	39,364	69,802
Total for 2025		34,242	44,748	78,990

Governance costs

	Unrestricted funds General £	Restricted funds £	Total funds £
Audit fees			
Audit of the financial statements	6,450	-	6,450
Other governance costs	-	360	360
Allocated support costs	769	3,339	4,108
Total for 2026	7,219	3,699	10,918
Total for 2025	6,769	2,974	9,743

7 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

	2026 £	2025 £
Operating leases - plant and machinery	815	815
Operating leases - other assets	14,996	14,996
Audit fees	6,450	6,000

8 Trustees remuneration and expenses

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

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

9 Staff costs

The aggregate payroll costs were as follows:

	2026 £	2025 £
Staff costs during the year were:		
Wages and salaries	395,890	417,590
Social security costs	37,277	33,006
Pension costs	10,739	11,445
Other staff costs	10,308	11,152
	454,214	473,193

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

	2026 No	2025 No
Charitable activities	15	15
Governance	1	1
	16	16

14 (2025 - 14) of the above employees participated in the Defined Contribution Pension Schemes.

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

Key Management personnel remuneration

The total amount of employee benefits received by key management personnel is £58,279 (2025 - £54,596).

10 Auditors' remuneration

	2026 £	2025 £
Audit of the financial statements	6,450	6,000

11 Taxation

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

12 Debtors

	2026 £	2025 £
Prepayments	500	500
Other debtors	20,250	-
	20,750	500

13 Cash and cash equivalents

	2026 £	2025 £
Cash on hand	41	34
Cash at bank	183,837	171,343
	183,878	171,377

14 Creditors: amounts falling due within one year

	2026 £	2025 £
Other taxation and social security	10,605	-
Accruals	6,810	5,896
	17,415	5,896

15 Obligations under leases and hire purchase contracts

Operating lease commitments

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

	2026 £	2025 £
Land and buildings		
Within one year	14,996	14,996
Between one and five years	14,955	29,951
	29,951	44,947
Other		
Within one year	779	815
Between one and five years	-	779
	779	1,594

16 Funds

	Balance at 1 April 2025 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2026 £
Unrestricted funds					
General	106,601	16,812	(35,477)	(4,050)	83,886
Restricted funds	59,380	539,832	(499,935)	4,050	103,327
Total funds	165,981	556,644	(535,412)	-	187,213

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2025 £
Unrestricted funds					
General	105,395	7,137	(37,660)	31,729	106,601
Restricted funds	81,771	537,465	(528,127)	(31,729)	59,380
Total funds	187,166	544,602	(565,787)	-	165,981

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

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

17 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2026 £
Current assets	101,301	103,327	204,628
Current liabilities	(17,415)	-	(17,415)
Total net assets	83,886	103,327	187,213

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2025 £
Current assets	112,497	59,380	171,877
Current liabilities	(5,896)	-	(5,896)
Total net assets	106,601	59,380	165,981

18 Related party transactions

There were no related party transactions in the year.

CERTIFICATE *of* SIGNATURE

REF. NUMBER
RPYSS-FM4SC-8VYLN-MLJQ2

DOCUMENT COMPLETED BY ALL PARTIES ON
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