Docusign Envelope ID: 323E6B25-97B9-8680-801C-AA87A3CA3E74

Charity number: SC006595

GLASGOW AND CLYDE RAPE CRISIS SCIO

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

Docusign Envelope ID: 323E6B25-97B9-8680-801C-AA87A3CA3E74

GLASGOW AND CLYDE RAPE CRISIS SCIO

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GLASGOW AND CLYDE RAPE CRISIS SCIO

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2026

Trustees	C Cosgrove, Trustee & Co-Chair D C Benson, Trustee M M Gardiner, Trustee & Co-Chair G Millar, Trustee (resigned 6 11 25) N Merrin, Trustee (resigned 6 11 25) R Henry, Trustee M Tiffoney, Trustee M Sutherland, Trustee
Charity registered number	SC006595
Registered office	Empire House, 4th Floor 131 West Nile Street Glasgow
Director	Claudia Macdonald-Bruce
Independent auditor	CT Audit Limited 61 Dublin Street Edinburgh EH3 6NL
Bankers	The Royal Bank of Scotland plc 393 Sauchiehall Street Glasgow G2 7JL
Solicitors	Burness Paul 120 Bothwell Street Glasgow G2 7JL

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TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2026

The trustees present their report with the financial statements of the charity for the year ended 31 March 2026. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts by the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Vision & values

Glasgow & Clyde Rape Crisis [GCRC] wants a society where women and girls are equal and free from all forms of sexual violence and to achieve this within a feminist, equalities, and human rights framework. Our values are our guiding principles, defining the way we work and informing the way we behave. GCRC has four values;

Challenge

We act with courage and don't make assumptions; we ask and answer difficult questions. We speak up, listen carefully, challenge the status quo, and reflect- on changing and adapting to best support survivors, colleagues, and partners.

Empower

We own our empowerment, learning from our mistakes and embracing the strengths of others. We are committed to building the confidence of survivors and colleagues, enabling informed and purposeful decisions. We support collaboration to grow and develop our organisation. We are each other's toughest critics and loudest supporters.

Integrity

We are open, honest, and ethical. We celebrate diversity and respect others' points of view. We are accountable to each other and survivors, adhering to the highest of professional standards. We have no tolerance for hidden agendas or abuse of power.

Compassion

We deliver our services with respect, dignity, and warmth. We support each other with kindness, nurturing an environment where trust is built and maintained through empathy and candour.

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A. Objectives and activities

Objectives and aims

Established in 1976, Glasgow and Clyde Rape Crisis (GCRC) serves 22% of Scotland's total population across six local authority areas: Glasgow, East Dunbartonshire, East Renfrewshire, Inverclyde, Renfrewshire, and West Dunbartonshire. With 605,660 females (2022 Census) living in the service area, GCRC continues to be one of the largest Rape Crisis Centres in the United Kingdom.

Vision

A society where women and girls are free from all forms of sexual violence.

Mission

To promote the welfare, and relieve the distress, of women and girls who have experienced rape, and/or any form of sexual abuse or exploitation throughout their lives.

Strategic Objectives

- To achieve the best outcomes for women and girls who have experienced sexual violence.
- To contribute to the prevention of sexual violence and the ability of survivors to safely disclose their experiences.
- To campaign for social change that tackles the sexual inequality women and girls experience.
- To embrace diversity and excellence within our workforce.

With three specialist service teams, Justice and Community Support, Emotional, Therapeutic and Triage Support and Prevention, and Training and Consultancy, GCRC aims to:

- Promote and respond to survivors' needs of sexual violence through empowerment and a trauma informed model of work.
- Reduce the impact of sexual violence by supporting, educating, informing, and advocating for survivors. Challenge the oppression of women and girls in all its forms.
- Challenge societal attitudes condoning and colluding with sexual violence against women and girls and doing this in a way that both educates and empowers.

The diversity of the area GCRC serves is vast. Glasgow continues to have the highest proportion of deprived communities than any other local authority area in Scotland. Inverclyde and Renfrewshire also host communities that feature alongside three other local authority areas (Highland, North Lanarkshire, and North Ayrshire) in having the highest level of deprived communities compared to the other 26 (SIMD, 2020). This demographic and economic context means that those GCRC serves are most likely to experience conditions that limit their life opportunities. In addition, the ethnicity of Glasgow's population, with over 10% from Black, Asian, and Minority Ethnic (BAME) communities, means that cultural as well as religious considerations are required in the delivery of all our services.

The number of sexual crimes reported to Police Scotland in 2025/26 was 16,430 which is a 9.36% increase from the 14,892 for 2024/25. (Source: https://www.gov.scot/publications/recorded-crime-scotland-2025-26/documents/)

From the overall numbers, the category of sexual crimes is broken down as follows across Scotland.

- Sexual assault 31.78%
- Rape & attempted rape 19.65%
- Causing to view sexual activity or images 15.59%
- Communicating indecently 11.16%
- Other sexual crimes 10%
- Threatening to or disclosing intimate images 5.46%
- Indecent photos of children 5.87%
- Crimes associated with prostitution 0.48%

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Comparison of recorded crime rate changes for 2024/25 to 2025/26

In 2026 Glasgow accounted for 14.93% (2,454) of the overall total of recorded sexual crimes in Scotland. With rape or attempted rape representing 19.8% (486) of this total. These levels remain similar to those in 2024/25. Crimes related to prostitution have decreased by 27%. Areas where significant increases were reported relate to communications and image related sexual crimes. In Glasgow, for 2025/26 366 crimes were reported for 'causing to view sexual activity of images' which is a 23% increase. There was a 28% increase for crimes related to 'indecent photos of children'. A 45% increase for 'communicating indecently' and for 'threatening to or disclosing intimate images' a 48% increase was reported.

East Renfrewshire accounted for 0.86% (141) of the overall total of sexual crimes in Scotland. With rape or attempted rape at 17.02% (24) of this share. This reflects a decrease of 27%. A 47% increase was reported for 'communicating indecently' and an increase of 46.15% was reported for the sexual crime of indecent photos of children'.

Renfrewshire accounted for 2.97%% (489) of the overall total of sexual crimes in Scotland. With rape or attempted rape accounting for 25.1% (123) of the Renfrewshire share. This has increased by 78%. A significant rise of 94% from 2024/25 levels was reported for sexual crimes relating to 'Threatening to or disclosing intimate images'. An increase of 24% was reported for crimes relating to 'indecent photos of children'.

East Dunbartonshire accounted for 0.98% (162) of the overall total of sexual crimes in Scotland. With rape or attempted rape accounting for 24.07% (39) of this share. This is an increase of 59% compared to 2024/25 levels. A 29% increase was reported for 'communicating indecently'.

West Dunbartonshire accounted for 1.69% (278) of the overall total of sexual crimes in Scotland. With rape or attempted rape at 20.14% (56) of this share. This is a 14% decrease from 2024/25. An 83% increase was reported for 'communicating indecently'. An increase of 50% was reported for crimes relating to 'indecent photos of children'.

Inverclyde accounted for 0.94% (155) of the overall total of sexual crimes in Scotland. With rape or attempted rape accounting for 13.55% (21) of this share. This is a 5% rise from 2024/25. An increase of 53% was reported for 'causing to view sexual activity of images'.

Glasgow and Clyde Rape Crisis' total service area therefore accounted for 19.42% of the total number of sexual crimes recorded by Police Scotland in 2025/26. This is a decrease of 3.5% when compared to 2024/25.

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B. Significant activities

Funding levels and future funding certainty

Our funding has continued to decline in real terms over a number of years. The reality of managing diminishing resources is stark: growing waiting lists, a shrinking workforce and a concomitant reduction in our ability to meet the needs of women and girls experiencing sexual violence.

We have worked strenuously to mitigate the impact. We have actively managed waiting lists, extended our operational hours, increased in-person and virtual access, secured external funding and continued our fundraising efforts. These measures have helped but they cannot disguise the fundamental reality that as our costs rise and our income falls, we cannot provide the same level of service. Ultimately, this means that fewer women and girls are able to access the support they need, when they need it.

GCRC entered the 2025/26 financial year, hopeful that there would be a significant redress of the continuing ambiguity regarding the future of national funding for its services early enough in the new financial year to allow us to prepare for our future from 2026/27. Unfortunately, this clarity was not forthcoming until early in quarter 4 of the 2025/26 financial year. The decision taken by the Scottish Government at that time was to extend the current funding arrangements for another 2-years. This was an unworkable outcome for GCRC and for the survivors who depend on us. Therefore, ɨ the Director and the Board of Trustees, felt compelled to campaign for a different outcome ahead of the Scottish Government budget being signed off by the full parliament on 25th February 2026. This direct action, mobilising widespread media, public as well as political support, resulted in a 5% increase for all recipients of the Delivering Equally Safe Fund for the 2-years extension period as well as additional funding for GCRC that allowed us to bring in 3 new workers for our Emotional and Therapeutic Support Service from April 2026.

Throughout the year, GCRC continued to prepare for, model and predict what this ongoing uncertainty would mean to its services. This information was routinely shared with colleagues from Scottish Government, and other relevant funders and stakeholders. GCRC's success at securing new funding over the past 3-years, had enabled us to improve and innovate our service model to both survivors and stakeholders across the 6 local authority areas we serve. It also allowed us to subsidise the Support to Report Service which is funded by Scottish Government and administered by Rape Crisis Scotland. With this new funding coming to an end ahead of the 2026/27 financial year, we knew that the new and rich data resulting from the evidence and the investment made in understanding survivors' needs, was important to share, to underpin decisions being made about our future funding.

We used this evidence to develop GCRC's Manifesto. This was launched 31st October 2025 with widespread media and public engagement and support. The manifesto made four demands - to end the crisis of rape and sexual violence; strengthen support for survivors; and reform justice across Glasgow & Clyde and the rest of Scotland. GCRC did not view these as radical. Instead, they were presented as reasonable and achievable.

Demand for our services

Before the manifesto launch, demand for our services continued to rise, resulting in our Support to Report Service (which provides advocacy to survivors in the justice system) pausing referrals from 14th July to 1st October 2025. This decision was taken to alleviate the pressure on our service and staff, who were supporting an active total caseload of 206 survivors, with a waiting list of 86 who would have to wait 151 days to come into service. During this time, we ensured our helpline and emotional support services were accessible to survivors who we could not support with justice advocacy.

Given the increasing demand for the RUBY service from 1 April 2025 we also used this pause period to review how we support BAME survivors. From September we reduced the level of advocacy support we provided and prioritised the emotional and therapeutic specialist support that only we provide. Instead, we referred some survivors to other organisations in the voluntary sector who provide advocacy to survivors from these communities as their core and funded remit. As a result we have supported more RUBY service survivors than in previous years, while providing a service that is more rooted in healing and coping rather than advocacy.

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Unfortunately, the ongoing uncertainty about future funding decisions from the Scottish Government, alongside the increasing service demands for our services, required a further decision on 17th February 2026, to close the waiting list for our Emotional and Therapeutic Support and RUBY Service. At that time, the 182 survivors on the waiting lists would not be able to come into either of these services for 226 days. At year end, this waiting list remained closed.

The Scottish Rape Crisis Alliance

Since ending membership of Rape Crisis Scotland in October 2024, GCRC was frustrated to see how evidence that identifies transparent opportunities for shaping national policy still appears to be ignored. This motivated us to enter developmental discussions with other rape crisis centres who felt similar frustrations. Subsequently, we were proud to become one of the four founding centres of the Scottish Rape Crisis Alliance, when it launched formally on 10th March 2026.

C. Future focus

GCRC turns 50 years old in late 2026. Whilst our founders from 1976 would have hoped that the plight of violence against women and girls in Scotland had been eradicated, thus rendering the need for our services redundant, we plan to use the full year of our 50th anniversary to campaign for change and honour the healing and empowerment of the women and girls we have long served. With the welcoming in of the new parliament in Scotland, following the elections in May 2026, GCRC plans to ensure the mission of the Scottish Rape Crisis Alliance is truly realised. Significant efforts will be made by GCRC alongside the SRCA's funding members, to positively influence the inaugural Programme for Government (Sept. 2026) and the subsequent Budget, for women and girls in the West of Scotland.

The ongoing extension to national funding programmes and associated policies (Delivering Equally Safe and the Victim Centre Approach Fund) continue to cause risk to GCRC's services. Our immediate focus is on ensuring the review of these programmes influenced by GCRC data and specialist experience, to ensure that medium to longer term decisions regarding their future, reflect the contemporary status and needs of survivors in Glasgow and Clyde.

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Achievements and performance

a. Charitable activities - GCRC statistics for 2025/26

OVERALL SERVICE

When compared to 2024/25, GCRC total service numbers reduced by 634 (a reduction of 21%) overall. This reduction is predominantly accounted for in our Emotional, Therapeutic Support & Triage Service (ETST). It reflects an increase in the duration of survivors in service, supporting increasing demand for our Ruby service, and the ending of our funding from the National Lottery Improving Lives Grant that employed 3 workers.

OVERALL SERVICE NUMBERS	2024/25	2025/26	Difference
Total survivors receiving service	**3092**	**2458**	**-634**
Emotional, Therapeutic Support & Triage (ESTS)	2034	1459	-575
Ruby	188	297	109
Support to Report (S2R)	700	702	2

OVERALL/PROPORTION DIFFERENCE	PROPORTION OF ALL SERVICES 2025/26
Emotional, Therapeutic Support & Triage	59.36%
Ruby	12.08%
Support to Report	28.56%

Connect Live Service

This service provides a helpline support via a listening ear service to those who are typically not in service, or the family and friends of loved ones who have experienced rape, sexual violence or abuse. In 2025/26 we provided a listening ear to 34 more people, via 896 calls, delivered in 624 hours of service. This is despite our hours of operation for the helpline reduced in 2025/26 by 208 hours compared to 2024/25.

	2024/24	2025/26
No. of people helped	1960	1994
No. of helpline hours provided over the year	832	624
No. of calls received	1121	896

SEX

Of the total survivors we supported in 2025/26, and whose sex was recorded, 92.83% were female.

Female	2,282
Male	68

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POINTS OF CONTACTS

Although the overall number of survivors in service decreased in 2025/26, the contact points have increased. A contact point is an email, phone call or text/message that takes place with the survivor throughout their service journey. In 2025/26 a total of 41,165 contact points were delivered, compared to 40,165 in 2024/26.

Total overall 2025/26	ETST	S2R	Ruby
41,165	13,606 to 1459	23,042 to 702	4517 to 109

Contact points give an indication of the different ways in which survivors require us throughout their service journey. The average number of contacts for each survivor in service in 2025/26 for ETST is 9. This is significantly lower than the average of 33 contact points per survivor receiving our S2R service. This shows the difference between the services, where ETST is predominantly structured around in-person and a forward planned schedule of sessions However, in S2R contact needs are higher due to the survivor's stage in the justice journey and the high level of other agencies involved - increasing the level of information sharing and communication required.

Our highest level of contact points per survivor in service is seen in Ruby. Like ETST, contact regarding scheduling and preparation of support sessions is required. In addition, like S2R, practical advocacy and the increased levels of agencies involved in a survivor's life, means workers have a higher level of information sharing duties too. An additional element of the Ruby service, which is reflected in the contact points level, relates to the reliance the service has on others playing their part in the provision of our service. This includes depending on skilled translators, for instance.

WAITING TIMES TO COME INTO SERVICE

Waiting lists are actively managed daily. We monitor referrals as a triage to a service. Whilst our waiting lists fluctuate routinely, impacting on the length of time it can take to be triaged, it is helpful to present an average waiting time for services at an annual level.

For 2025/26 the longest a survivor waiting to come into service was 229 days, and this was for our ETST service. This is an increase of 78 days waiting time, compared to 2024/25, which was 151 for a survivor coming into our S2R service.

We have been able to decrease the average waiting days for girls between 13 – 18 years old, from 3 days in 2024/25 to 1 day in 2025/26. However, all other waiting days have increased significantly. This is due to demand increasing, which cannot be met by existing funding levels.

	Average number of waiting days 2024/25	Average number of waiting days 2025/26	Difference in days
To be triaged	8	12	+4
To access ETST	34	112	+78
To access Ruby	59	157	+98
To access S2R	58	89	+31
To access support for 13- to 18-year-olds	3	1	-2
Shortest time survivor waited	1	1	-
Longest time survivor waited	151	229	+78

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LOCAL AUTHORITY BREAKDOWN:

Reduction of total service levels across all six local authority areas served by GCRC.

TOTAL SERVICE LEVEL ACROSS EACH LOCAL AUTHORITY	2024/25	2025/26
Glasgow	2011	1793
East Dunbartonshire	131	103
West Dunbartonshire	198	138
Inverclyde	71	45
East Renfrewshire	210	68
Renfrewshire	301	192
Other	170	119

Glasgow continued to account for the highest share of our total service delivery across the six local authority areas we serve, in 2025/26. The largest reduction in service provision at 4.03% was in East Renfrewshire for 2025/26 and was directly correlated to long-term staff sickness absence rather than a decrease in demand for services.

OVERALL SERVICE ACROSS EACH LOCAL AUTHORITY /PROPORTION DIFFERNECE	PROPORTION 2024/25	PROPORTION 2025/26
Glasgow	65.04%	72.95%
East Dunbartonshire	4.24%	4.19%
West Dunbartonshire	6.40%	5.61%
Inverclyde	2.30%	1.83%
East Renfrewshire	6.79%	2.77%
Renfrewshire	9.73%	7.81%
Other	5.50%	4.84%

Community-based services hubs

A total of 353 community-based service hubs were delivered in 2025/26. These are hubs that operate weekly, monthly or bi-monthly. They are situated in local places across the 6 local authority areas where we deliver ETST, S2R and Ruby Services, out with our head office support suites in Glasgow city centre. We deliver these in partnership with local agencies, so we can be closer to where survivors need us to be and to offer options re the place in which they receive our help. This is reduction to 2024/25 where we delivered 390 hubs.

Inverclyde	Glasgow	East Dunbartonshire	West Dunbartonshire	Renfrewshire	East Renfrewshire
14	190	0	81	38	30

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AGE BREAKDOWN

Age bandings of survivors supported in overall service

Proportionally, 2025/26 saw a reduction of 4.04% for the 13-19 years band and 1.45% for the 60 years and over band, when compared to 2024/25. The highest proportion in service increase in 2025/26 came from the 20-29 years band which increased by 12.20% followed by a 7.25% increase for the 30-39 years band. Almost half (44.51%) of all survivors receiving a service in 2025/26 are from the 20-29 years band, closely followed by 33.09% for the 30-39 years band then 21.91% for the 40-49 years band.

AGE BANDS SUPPORTED FOR OVERALL SERVICES/PROPORTION DIFFERENCE	PROPORTION 2024/25	PROPORTION 2025/26	Percentage difference
13 to 19 years	14.29%	10.25%	-4.04%
20 to 29 years	32.31%	44.51%	12.20%
30 – 39 years	25.84%	33.09%	7.25%
40 – 49 years	16.56%	21.91%	5.36%
50 to 59 years	7.21%	7.43%	0.22%
60 years and over	3.69%	2.24%	-1.45%

PREVENTION AND TRAINING

Compared to 2024/25, 782 fewer young people benefitted from our Prevention Service in 2025/26. This is in part due to higher levels of cancellations of planned workshop from schools, as well as the impact of staff sickness levels.

Similarly, 159 less participants accessed the training services we offer to cross-sector audiences, including public, private, academic and voluntary organisations. This is in part due to the longer-term nature of the training we delivered to organisations, reaching fewer people, but with a deeper delivery of content and curriculum.

	2024/25	2025/26
Total Young people reached (13- to 18-year-olds)	**2,968**	**2,186**
% of young people reached who are male	56%	54%
% of young people reached who are female	44%	46%
Total participants in training to organisations	**469**	**310**

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b. Understanding GCRC Services

Survivor and stakeholder services

We have 50 years of experience providing support and advocacy services for women and girls aged 13 years and over who are survivors of any form of sexual violence, abuse, or sexual exploitation. We train organisations to respond more effectively to women survivors and seek to exert influence over others to understand a gendered definition of sexual violence.

Our work in schools, universities, and colleges challenges gender stereotypes and promotes positive relationships based on equality, mutual respect, and consent. We encourage discussions about societal norms and the impact of inequalities. We encourage girls to have a voice in school and to be able to report incidents where their safety has been compromised. We help boys to understand how their behaviour can be unwanted and be rooted in gender stereotypes. We teach safety online and offline.

Our work helps people to understand the source of violent and abusive behaviour, rooted in structural inequalities, and enables this to be challenged appropriately in policies and practices. We reject the societal norms surrounding rape and sexual violence, making clear women are not to blame for what happens to them. As a result of our work, people are more likely to recognise and challenge violence against women. Our work with young people is designed to support them grow up loved and respected within the boundaries of safe relationships

Women are fundamental to the development of healthy, inclusive, and resilient communities, and through our work, we empower women to recover from sexual violence, address their trauma, and support them to make an active and positive contribution to education, work, and community. We connect with a range of services to support women and girls to thrive. We contribute to them being healthy and active. Through our advocacy service, we ensure women have the support they need to report to the police and to ensure they have the power and resources they need to engage in the criminal justice system, be believed, and have their rights respected and voices heard.

Women and girls are referred to us by the police and courts to coordinate services that contribute to a swift, robust, and consistent response. We train those working in the criminal justice system. We widely promote our services to women and girls so they can access support quickly and we intervene early to maximise safety. Women are triaged quickly into our service. We help organisations to design responsive and accessible reporting systems. We provide well evidenced trauma informed therapy supporting well-being and recovery. We connect with housing, employability, money advice, and other services to help women have their needs met.

Through our outreach, we seek to reach women living in the most deprived communities, and in hidden populations. We contribute to tackling poverty, by providing opportunities for wealth and power to be shared more equally. Our work in the criminal justice system puts human rights at the centre and enables women to live free from discrimination.

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Connect Live and Helpline

GCRC operates a phone, email, and text support service and this is called Connect Live. This is delivered by both staff and trained volunteers.
Telephone Support: 08088 00 00 14
Email Support: support@rapecrisiscentre-glasgow.co.uk
Text Support: 07712719520.

GCRC Impact

For personal stories on the impact our services make, visit our website: www.glasgowclyderapecrisis.org.uk

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Financial review

a. Financial position

The statement of financial activities shows total income of £1,489,971 in the year to 31 March 2026 (2025: £1,713,641) and total expenditure of £1,561,965 in the year to 31 March 2026 (2025: £1,860,631).

The balance sheet shows total fund balances at the year ended 31 March 2026 of £642,709 (2025: £714,703). The funds are made up of £41,758 designated funds (2025: £52,849), £nil restricted funds (2025: £10,000) and £600,951 unrestricted funds (2025: £651,854).

As is the case for many organisations in our sector, we find the current funding cycle challenging. In 2024/2025 the Trustees authorised the use of £100,000 of unrestricted reserves as a designated development fund to invest in developing an appropriate management structure with a new deputy role being created and various other measures. This investment is reflected in the 2026 deficit above.

b. Principal funding sources

Glasgow and Clyde Rape Crisis' main sources of funding in the year 2025/26 were:

- Scottish Government DES (Delivering Equally Safe)
- Glasgow City Council
- Foreign and Commonwealth Office
- Big Lottery Young Start
- Rape Crisis Scotland DES National Prevention
- University Of Strathclyde
- City of Glasgow College
- Rape Crisis Scotland National Advocacy Project (delivered through SG VCAF)
- West Dunbartonshire
- East Renfrewshire
- East Dunbartonshire
- NHS Greater Glasgow & Clyde
- Glasgow Communities Grant
- Glasgow Communities and Place Grant (part of U.K. Shared Prosperity Fund)

Statement of funds Section 16

East Renfrewshire, East Dunbartonshire, Glasgow City Council: this funding contributes to our core and infrastructure services, helps us promote our services in the council area, and maintains ongoing relationships with relevant forums and local organisations.

Rape Crisis Scotland National Prevention, University of Strathclyde, City of Glasgow College, Glasgow Communities Fund: these funds support our young people's Rosey project and also help us provide services to survivors on campus. Services include support and advocacy services, education and prevention work in schools with young people from 13 to 18 years, and prevention work across youth services with a wide range of youth work organisations.

Scottish Government: Delivering Equally Safe Fund: this funding from the Scottish Government's Equally Safe funding stream provides salary, management and running costs support for our core services.

West Dunbartonshire Council: West Dunbartonshire Council provides funding for outreach support and advocacy provision across the council area and community-based premises.

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Foreign and Commonwealth Office: Live Online Support Service: this funding is granted for Glasgow and Clyde Rape Crisis to provide live, online support to survivors of sexual violence, abuse or exploitation from our service area, who live, work or are visiting countries outside of the UK. The funding contributes to the cost of salary for the coordination of the service and training and contributes to the organisation's overheads.

Rape **Crisis Scotland, National Advocacy Project:** this funding supports the delivery of our justice and advocacy service to survivors and the management of this service.

Glasgow Communities Grant: this funding allows us to deliver drop-in sessions in North Glasgow and reach more survivors out with our city centre base.

Glasgow Communities and Place Grant (part of U.K. Shared Prosperity Fund): this funding allows us to target the postcode areas of G20 and G45 in Glasgow and to provide a new service to women and girls, local organisations and new partners to provide support and training.

Young Start: this funding allows us to work in partnership with sporting communities and organisations across Glasgow to help empower young people in preventing gender-based violence and staff to create positive cultures that allow safe disclosures.

c. Reserves policy

The Trustees consider the budget and financial position carefully and take steps to ensure that the charity has a stable future. The reserves policy is to retain at least 5 months of operational expenditure based on the next financial year's budget.

In the year to 31 March 2026, the charity had reserves greater than the 5 months level at £642,709 (2025: £714,703).

At the time of approving the budget for the year ended 31 March 2027, 5 months of operational expenditure was predicted to amount to £558,235.

The charity's reserves policy is therefore to hold £558,235 as at 31 March 2026. This is close to reserves as at 31 March 2026 of £642,709 with some headroom, however with continued uncertainty on funding the Trustees remain cautious to ensure the future of the charity for employees and stakeholders.

d. Going concern

The charity has core and project funding, and the funding agreements vary between one to three-year terms. The charity continues to rely on core and specific project funding to allow it to meet its objectives. Several streams of national funding are due to end in March 2028, with the Scottish Government yet to announce the investment level beyond that. The trustees and management continue to seek and secure additional funding for the charity to allow the charity to continue to meet its objectives.

The Trustees consider ongoing budgets and existing reserves carefully to offset as much as possible of the uncertainty in the funding the charity receives. Budgets have been prepared stretching two years into the year ended 31 March 2027 that support the charity's ability to continue as a going concern.

The trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The trustees are not aware of any known material uncertainties regarding the charity's ability to continue as a going concern.

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Structure, governance and management

a. **Structure, Governance & Management**

GCRC is overseen by an all-female, skilled Board of Trustees that had six members at the end of the 2025/26 financial year period. The Trustees work with auditors, CT Audit Limited, and with accountants, Hollis Accounting Ltd, to ensure full and transparent financial management and reporting. There are clear role descriptions for Trustees and a code of conduct is in place, informed by OSCR guidance, and undertaking the "Good Governance Checklist" by SCVO.

The Board of Trustees has two co-chairs who oversee two committees (Finance and Workforce Committee and Influencing and Survivor Services Committee) and who share responsibility for chairing the meeting of the full board which takes place quarterly. All papers, minutes, and meetings are open to the full Board of Trustees, with each committee having four principal members. The committees and board meet quarterly.

A scheme of delegation is in place that sets out a clear framework within which the Board and all staff can operate effectively with supporting policies and procedures. There is a risk register that is reviewed by the Board quarterly and actively managed by staff monthly with mitigating actions delegated. There is a schedule of policy reviews, to ensure that policies comply with the latest legislation, good practice, and "lessons learned check-ins".

Day to day leadership and management of the organisation is delegated by the Trustees to the Director who delegates day to day operational responsibility to a Deputy Director. Both support Committee meetings and meet with the wider leadership team within GCRC routinely to discuss HR, finance and operational matters, to share learning, and contribute to strategic developments. All staff have clear job descriptions, and formal performance management reviews, and can access external support and supervision. The co-chairs and the Director meet at least monthly to review progress and the Director has an Annual Performance Plan that is formally reviewed.

b. **Recruitment, Induction & Training of New Trustees**

We fully promote diversity across all our recruitment campaigns including Trustees. This covers both the content of our advertising and the distribution channels. Trustee recruitment is openly advertised, and interviews are competitively assessed. Each Trustee takes part in an open recruitment process, and a structured induction programme, and participates in governance and safeguarding training as part of a wider governance action plan.

c. **Key Management Remuneration**

The key management of the charity is deemed to be the Trustees and the Director. The remuneration policy for all employees is to match the skills, experience, and qualifications of each position consistent with a framework allowing market levels in the locality of the employment base. The Trustees set the remuneration of key management personnel.

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Structure, governance and management (continued)

d. Risk Management

GCRC has a robust process for identifying, assessing, and mitigating risks in Governance, Strategy, Compliance, Finance, External Environment, and Reputation. This follows the guidance set out by the charity regulators and is presented in a universally understood risk assessment template register.

The GCRC risk register identifies the key risks under each of the relevant categories and uses a matrix for assessing risk impact and likelihood of occurrence, and the effectiveness of existing controls in mitigation or prevention.

Each risk is scored in terms of:

- likelihood i.e. the probability of future occurrence, how likely the risk it is that the risk will occur and how frequently it has occurred in the past.
- impact i.e. the impact on the organisation and external stakeholders if the risk occurs.
- effectiveness of existing controls i.e. given the controls which are currently in place, how effective are they at mitigating the risk.

The top three notable risks that GCRC identified, understood and mitigated for in this audit reporting period were:

- disruption to service due to inability to access site. This has been mitigated by development of a contingency plan to deliver services off site.
- delay in Strategic Plan development and launch of new plan when current plan ends. This has been mitigated by the appointment of the Deputy Director to oversee operations and staff involvement so staff have ownership of operational plans.
- short term funding insecurities. This is mitigated by the existence of reserves, and by the organisation’s fundraising strategy and by lobbying.

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e. **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).

Charity law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under charity law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period.

In preparing those 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 judgements 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 ensuring that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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.

Disclosure of information to auditor

Each of the persons who are Trustees, at the time when this Trustees' report is approved, has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditor is unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

Auditor

The auditors, CT Audit Limited, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditor at a meeting of the Trustees.

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



C Cosgrove, Trustee
(Co-Chair of Trustees)
16 October 2026

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Glasgow and Clyde Rape Crisis SCIO
Independent Auditor's Report to the
Trustees of the Glasgow and Clyde Rape Crisis SCIO

Opinion on financial statements

We have audited the financial statements of the Glasgow and Clyde Rape Crisis SCIO (the 'charity') for the year ended 31 March 2026 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash flows, and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 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.

Basis for opinion

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

Conclusions relating to going concern

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least 12 months from when the financial statements are authorised for issue.

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

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Other information

The other information comprises the information included in the Trustees' Report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the Trustees' Report. 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.

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

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

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities on page 17 the trustees are responsible for the preparation of the financial statements which 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.

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Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with regulations made under that Act.

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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We gained an understanding of the legal and regulatory framework applicable to the charity and the industry in which it operates and considered the risk of acts by the charity which were contrary to applicable laws and regulations, including fraud. These included, but were not limited to, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion.

We focused on laws and regulations that could give rise to a material misstatement in the charity's financial statements. Our tests included, but were not limited to:

- enquiries with management about any known or suspected instances of non-compliance with laws and regulations and fraud;
- Reading any avail correspondence with regulators including OSCR;
- review of minutes of board meetings throughout the period, and
- obtaining an understanding of the control environment in monitoring compliance with laws and regulations.

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Auditor's responsibilities for the audit of the financial statements (continued)

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. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

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

CT Audit

CT Audit Limited
Chartered Accountants and Statutory Auditor
61 Dublin Street
Edinburgh
EH3 6NL

16 October 2026
…… 2026

CT Audit Limited is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

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GLASGOW AND CLYDE RAPE CRISIS SCIO

Statement of Financial Activities (including income and expenditure account) for the year ending 31 March 2026

	Notes	2026 Unrestricted Funds £	2026 Restricted Funds £	2026 Total £	2025 Unrestricted Funds £	2025 Restricted Funds £	2025 Total £
Income from:							
Donations and legacies	3	93,910	-	93,910	28,491	-	28,491
Charitable activities	4	142,132	1,219,680	1,361,812	141,271	1,516,459	1,657,730
Other trading activities	5	21,547	-	21,547	4,000	-	4,000
Interest received	6	12,702	-	12,702	23,420	-	23,420
Total income		270,291	1,219,680	1,489,971	197,182	1,516,459	1,713,641
Expenditure on:							
Charitable activities	7	332,285	1,229,680	1,561,965	354,172	1,506,459	1,860,631
Total expendediture		332,285	1,229,680	1,561,965	354,172	1,506,459	1,860,631
Net income/(expenditure) and net movement in funds before other gains and losses		(61,994)	(10,000)	(71,994)	(156,990)	10,000	(146,990)
Other recognised gains/(losses)		-	-	-	-	-	-
Net movement in funds		(61,994)	(10,000)	(71,994)	(156,990)	10,000	(146,990)
Transfers between funds	16	-	-	-	-	-	-
Net movement in funds		(61,994)	(10,000)	(71,994)	(156,990)	10,000	(146,990)
Fund reconciliation							
Fund balances brought forward		704,703	10,000	714,703	861,693	-	861,693
Fund balance carried forward	16	642,709	-	642,709	704,703	10,000	714,703

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.
The notes on pages 25 to 33 form part of these financial statements.

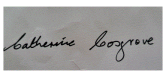
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Balance Sheet
as at 31 March 2026

	Notes	Total Funds 2026 £	Total Funds 2025 £
Fixed assets			
Tangible assets	11	**41,758**	**52,849**
Total Fixed Assets		**41,758**	**52,849**
Current assets			
Debtors	12	**181,419**	**187,971**
Cash at bank and in hand		**529,671**	**670,185**
Total Current Assets		**711,090**	**858,156**
Creditors: Amounts falling due within one year	13	**(110,139)**	**(196,302)**
Net current assets		**600,951**	**661,854**
Net assets		**642,709**	**714,703**
Unrestricted Funds	16		
Designated funds		41,758	52,849
Unrestricted funds		600,951	651,854
		642,709	704,703
Restricted Funds	16	-	10,000
Total Funds		642,709	714,703

The notes on pages 25 to 33 form part of these financial statements.

The Accounts were approved by the Trustees and authorised for issue on 16 October 2026 and are signed on their behalf by:



C Cosgrove (Co-Chair of Trustees)

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Statement of Cash Flows
for the year ending 31 March 2026

	Note	Total Funds 2026 £	Total Funds 2025 £
Net cash used in operating activities	**19**	(151,289)	(367,138)
Cash flows from investing activities:			
Interest received/(paid)		12,702	23,420
Purchase of fixed assets		(1,927)	(4,000)
Net cash provided by/(used in) investing activities		10,775	19,420
Change in cash and cash equivalents in the year		(140,514)	(347,718)
Cash and cash equivalents brought forward		670,185	1,017,903
Cash and cash equivalents carried forward		529,671	670,185

The notes on pages 25 to 33 form part of these financial statements.

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Notes to the Financial Statements for the year ending 31 March 2026

1. General information

Glasgow and Clyde Rape Crisis (SCIO) is incorporated and registered in Scotland, under company number CS007307 and has no share capital. The liability of each member in the event of winding up is limited to £1. The registered charity number is SC006595. The registered office is Empire House, 4th Floor, 131 West Nile Street, Glasgow, G1 2RX.

2. Accounting policies

2.1 Basis of preparation of financial statements

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

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

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

2.2 Going Concern

The charity has core and project funding, and the funding agreements vary between one to three-year terms. The trustees and management continue to seek and secure additional funding for the charity to allow the charity to continue to meet its objectives.

The Trustees consider ongoing budgets and existing reserves carefully to offset as much as possible of the uncertainty in the funding the charity receives. Budgets have been prepared stretching two years into the year ended 31 March 2028 that support the charity's ability to continue as a going concern.

The trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The trustees are not aware of any known material uncertainties regarding the charity's ability to continue as a going concern.

2.3 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.

Grants, and other income received and specified by the funder to be for activity after the year end are carried forward in deferred income.

2.4 Expenditure

Resources expended are accounted for on an accruals basis and are recognised when there is a legal or constructive obligation to pay for expenditure. Expenditure is inclusive of any VAT which cannot be recovered.

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Notes to the Financial Statements for the year ending 31 March 2026

2. Accounting policies (continued)

2.4 Expenditure (continued)

Resources expended on charitable activities relate to the cost of delivering the services of the charity and includes necessary support costs. Governance costs, a category within support costs, are costs attributable to the compliance with statutory requirements. 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.

2.5 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 -	15% on cost
Computer equipment -	25% on reducing balance

2.6 Taxation

The charity is exempt from corporation tax on its charitable activities.

2.7 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 objectives of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

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

2.8 Pension costs and other post-retirement benefits

The charity registered for auto enrolment in July 2016 and makes contributions to a defined contribution scheme.

2.9 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.

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Notes to the Financial Statements
for the year ending 31 March 2026

2. Accounting policies (continued)

2.10 Debtors

Trade, other debtors and accrued income are recognised at the settlement amount due with appropriate allowances for any irrecoverable amounts when there is objective evidence that the asset is impaired.

2.11 Cash and cash equivalents

Cash and cash equivalents in the balance sheet comprise cash on hand and cash at bank with a short term of maturity, being twelve months or less, from the opening of the deposit or similar account.

2.12 Creditors

Creditors are recognised where the company has a present obligation resulting from a past event and are recognised at the settlement amount due after allowing for any trade discounts due.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the statement of financial activities as a finance cost.

2.13 Leases

Leases relate to the charity's office building under operating leases. Payments made under operating leases are charged to the Statement of Financial Activity on a straight-line basis over the period of the lease.

		2026 Unrestricted Funds £	2026 Restricted Funds £	2026 Total £	2025 Unrestricted Funds £	2025 Restricted Funds £	2025 Total £
3	**Income from Donations and legacies**						
	Donations	93,910	-	93,910	28,491	-	28,491
	Legacies	-	-	-	-	-	-
		93,910	-	93,910	28,491	-	28,491
4	**Income from charitable activities**						
	Funding and fees	142,132	-	142,132	141,271	-	141,271
	Projects	-	1,219,680	1,219,680	-	1,516,459	1,516,459
		142,132	1,219,680	1,361,812	141,271	1,516,459	1,657,730
	Funding and fees were provided by Glasgow City Council, University of Strathclyde and Glasgow College.						
5	**Income from other trading activities**						
	Training and event organising	21,547	-	21,547	4,000	-	4,000
		21,547	-	21,547	4,000	-	4,000
6	**Interest income**						
	Bank interest	12,702	-	12,702	23,420	-	23,420
		12,702	-	12,702	23,420	-	23,420
	Total income	**270,291**	**1,219,680**	**1,489,971**	**197,182**	**1,516,459**	**1,713,641**

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Notes to the Financial Statements
for the year ending 31 March 2026

7 Analysis of expenditure by activities

	2026 Activities undertaken Directly	2026 Support costs	2026 Total funds	2025 Activities undertaken Directly	2025 Support costs	2025 Total funds
Gender Based Violence support services	£ 1,322,567	£ 239,398	£ 1,561,965	£ 1,683,314	£ 177,317	£ 1,860,631

	2026 Activities	2026 Total Funds	2025 Activities	2025 Total Funds
Analysis of direct costs	£	£	£	£
Staff costs	1,104,184	1,104,184	1,452,191	1,452,191
Premises costs	77,146	77,146	80,486	80,486
General office costs	74,019	74,019	72,673	72,673
Travel and subsistence	18,891	18,891	26,094	26,094
Training and conference	13,632	13,632	3,650	3,650
External support	10,275	10,275	15,039	15,039
Project costs	14,656	14,656	23,070	23,070
Depreciation	9,764	9,764	10,111	10,111
	1,322,567	1,322,567	1,683,314	1,683,314
Analysis of support costs				
Staff costs	34,150	34,150	43,544	43,544
Premises costs	21,759	21,759	23,262	23,262
General office costs	24,673	24,673	24,381	24,381
Accountancy costs	23,955	23,955	11,900	11,900
Legal and professional fees	89,479	89,479	30,155	30,155
Depreciation	3,254	3,254	3,371	3,371
Bank interest	1,491	1,491	1,353	1,353
Governance costs	40,637	40,637	39,351	39,351
	239,398	239,398	177,317	177,317
Total expenditure	1,561,965	1,561,965	1,860,631	1,860,631

Governance costs included in the above are as follows:	2026 £	2025 £
Staff costs	20,433	18,662
Auditor's remuneration	12,504	16,224
Restructure and strategy	-	1,158
Accountancy fees	6,200	2,841
Trustees expenses	1,500	466
	40,637	39,351

8 Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting)	2026 £	2025 £
Auditors remuneration	12,504	16,224
Depreciation - owned assets	13,018	13,482

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Notes to the Financial Statements
for the year ending 31 March 2026

9 Trustees, remuneration, donations and expenses

During the year, no Trustees received any remuneration or other benefits (2025: none). No donations were made to the charity by Trustees in either year. Expenses totalling £1,500 (2025: £446) were reimbursed to the Trustees.

10 Staff costs

	2026	2025
	£	£
Wages and salaries	955,756	1,247,841
Social security costs	108,182	126,497
Pension costs	41,400	54,829
Redundancy costs	51,104	74,789
Other staff costs	2,325	-
	1,158,767	1,503,956

The key management personnel of the charity comprise the Trustees, Director and Deputy Director. The total employee benefits of the key management personnel of the charity were £136,219 (2025: £124,412) including employer's NIC and employers pension.

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

	2026	2025
	#	#
Sexual violence support staff	29	37

The number of employees whose total employee benefits (excluding employer pension costs) fell within the banding £60,000 to £70,000 was 1 (2025: 1).

11 Tangible fixed assets

	2026 Fixtures & fittings	2026 Computer equipment	2026 Total	2025 Fixtures & fittings	2025 Computer equipment	2025 Total
Cost or valuation	£	£	£	£	£	£
At 1 April	64,691	44,808	109,499	64,691	40,808	105,499
Additions	-	1,927	1,927	-	4,000	4,000
At 31 March	64,691	46,735	111,426	64,691	44,808	109,499
Depreciation						
At 1 April	23,176	33,474	56,650	13,472	29,696	43,168
Charge for the year	9,703	3,315	13,018	9,704	3,778	13,482
At 31 March	32,879	36,789	69,668	23,176	33,474	56,650
Net Book Value	31,812	9,946	41,758	41,515	11,334	52,849

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Notes to the Financial Statements
for the year ending 31 March 2026

12 Debtors

Due within one year	2026 £	2025 £
Trade debtors	15,193	53,718
Other debtors	-	7,623
Prepayments and accrued income	166,226	126,630
	181,419	187,971

13 Creditors: amounts falling due within one year

	2026 £	2025 £
Trade creditors	9,272	6,138
Social security and other taxes	19,528	28,329
Other creditors	7,212	7,478
Accruals and deferred income	74,127	154,357
	110,139	196,302

The 2025 deferred income was all released and accounted for in the 2026 Statement of Financial Activities. The 2026 deferred income is in respect of all grant income received before 31 March 2026 but in relation to activities delivered in the next accounting period.

14 Leasing agreements

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2026 £	2025 £
Within one year	60,000	60,000
Between one and five years	20,000	80,000
More than five years	-	-
	80,000	140,000

15 Summary of funds

Current year	1 April £	Income £	Expenditure	Transfers £	31 March £
Designated funds	52,849	-	-	(11,091)	41,758
General funds	651,854	270,291	(332,285)	11,091	600,951
Restricted funds	10,000	1,219,680	(1,229,680)	-	-
Total funds	**714,703**	**1,489,971**	**(1,561,965)**	**-**	**642,709**
Prior year					
Designated funds	62,331	-	-	(9,482)	52,849
General funds	799,362	197,182	(354,172)	9,482	651,854
Restricted funds	-	1,516,459	(1,506,459)	-	10,000
Total Funds	**861,693**	**1,713,641**	**(1,860,631)**	**-**	**714,703**

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Notes to the Financial Statements for the year ending 31 March 2026

16 Statement of funds

Current year	1 April 2025 £	Income £	Expenditure	Transfers £	31 March 2026 £
Unrestricted funds					
Designated funds					
Tangible fixed assets	52,849	-	-	(11,091)	41,758
Total designated funds	52,849	-	-	(11,091)	41,758
General funds					
General funds - all funds	651,854	270,291	(332,285)	11,091	600,951
Total general funds	651,854	270,291	(332,285)	11,091	600,951
Total unrestricted funds	**704,703**	**270,291**	**(332,285)**	**-**	**642,709**
Restricted funds					
Scottish Gov't DES fund	-	549,483	(549,483)	-	-
Scottish Gov't Waiting Lists	-			-	-
Glasgow Community funding	-	31,026	(31,026)	-	-
GCPF	-	170,889	(170,889)	-	-
NHS Greater Glasgow & Clyde	-	40,000	(40,000)	-	-
Foreign & Commonwealth Office	-	20,000	(20,000)	-	-
National Lottery Improving Lives	-	15,880	(15,880)	-	-
RCS National Prevention	-	145,520	(145,520)	-	-
National Lottery Community fund	-	-	-	-	-
RCS National Advocacy	-	183,596	(183,596)	-	-
East Dunbartonshire	-	11,293	(11,293)	-	-
West Dunbartonshire	-	43,013	(43,013)	-	-
East Renfrewshire	-	4,980	(4,980)	-	-
Helping Hands fund	10,000	4,000	(14,000)	-	-
Total Restricted funds	**10,000**	**1,219,680**	**(1,229,680)**	**-**	**-**
Current year Total funds	**714,703**	**1,489,971**	**(1,561,965)**	**-**	**642,709**

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Notes to the Financial Statements
for the year ending 31 March 2026

16 Statement of funds (continued)

Prior year	1 April 2024 £	Income £	Expenditure	Transfers £	31 March 2025 £
Unrestricted funds					
Designated funds					
Tangible fixed assets	62,331	-	-	(9,482)	52,849
Total designated funds	62,331	-	-	(9,482)	52,849
General funds					
General funds - all funds	799,362	197,182	(354,172)	9,482	651,854
Total general funds	799,362	197,182	(354,172)	9,482	651,854
Total unrestricted funds	**861,693**	**197,182**	**(354,172)**	**-**	**704,703**
Restricted funds					
Scottish Gov't DES fund	-	494,270	(494,270)	-	-
Scottish Gov't Waiting Lists	-	135,110	(135,110)	-	-
Glasgow Community funding	-	31,027	(31,027)	-	-
GCPF	-	264,502	(264,502)	-	-
North Glasgow	-	9,250	(9,250)	-	-
Foreign & Commonwealth Office	-	20,000	(20,000)	-	-
National Lottery Improving Lives	-	87,992	(87,992)	-	-
RCS National Prevention	-	143,129	(143,129)	-	-
National Lottery Community fund	-	61,802	(61,802)	-	-
RCS National Advocacy	-	188,187	(188,187)	-	-
East Dunbartonshire	-	13,717	(13,717)	-	-
West Dunbartonshire	-	50,200	(50,200)	-	-
East Renfrewshire	-	4,773	(4,773)	-	-
Helping Hands fund	-	12,500	(2,500)	-	10,000
Total Restricted funds	**-**	**1,516,459**	**(1,506,459)**	**-**	**10,000**
Prior year Total funds	**861,693**	**1,713,641**	**(1,860,631)**	**-**	**714,703**

Renfrewshire, East Renfrewshire, East Dunbartonshire, Glasgow City Council: This funding contributes to our core and infrastructure services and helps us promote our services in the council area and hold ongoing relationships with relevant forums and local organisations.

Rape Crisis Scotland National Prevention, University of Strathclyde, City of Glasgow College, Glasgow Communities Fund: These funds support our young people's Rosey project and also help us provide services to survivors on campus. Services include support and advocacy services, education and prevention work in schools with young people from ages 13 to 18 years, and prevention work across youth services with a wide range of youth work organisations.

Scottish Government: Delivering Equally Safe Fund: This funding from the Scottish Government's Equally Safe funding stream provides salary, management and running costs support for all of our core services.

West Dunbartonshire Council: Funding is provided by West Dunbartonshire Council for outreach support and advocacy provision delivering across the council area, as well as community-based premises.

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16 Statement of funds (continued)

Big Lottery Improving Lives: Sexual Violence Support and Advocacy Triage Service for survivors accessing our help, and in the allocation of resources and management of our waiting lists.

Foreign and Commonwealth Office: Live On line Support Service: This funding is granted for Glasgow and Clyde Rape Crisis to provide live, on line support to survivors of sexual violence, abuse or exploitation from our service area, who live, work or are visiting countries outside of the UK. The funding contributes to the cost of salary for co ordination of the service, training and contribution to overheads of the organisation.

Rape Crisis Scotland, National Advocacy Project: This funding supports the delivery of our justice and advocacy service to survivors, and the management of this service.

Glasgow Communities Grant: This funding allows us to deliver drop-in sessions across Glasgow and reach more survivors with our city centre base.

Glasgow Communities and Place Grant (part of U.K. Shared Prosperity Fund): This funding allows us to target the postcode areas of G20 and G45 in Glasgow and to provide an immersive and new service to women and girls, local organisations and new partners to provide support and training.

Young Start: This funding allows us to work in partnership with sporting communities and organisations across Glasgow to help empower young people in preventing gender-based violence and staff to create positive cultures that allow safe disclosures.

Helping Hands Fund: This funding is contributed to by a number of funders. Its primary purpose is to assist with the funding of the volunteer programme, costs like interpreters and also staff travel costs.

17 Analysis of net assets between funds

	2026 Unrestricted funds £	2026 Restricted funds £	2026 Total funds £	2025 Unrestricted funds £	2025 Restricted funds £	2025 Total funds £
Tangible fixed assets	41,758	-	41,758	52,849	-	52,849
Current assets	711,090	-	711,090	848,156	10,000	858,156
Creditors due within one yea	(110,139)	-	(110,139)	(196,302)	-	(196,302)
	642,709	-	642,709	704,703	10,000	714,703

18 Related party disclosures

There were no related party transactions in the year ended 31 March 2026 (2025: none).

19 Reconciliation of net movement in funds to net cash flow from operating activities

	2026 £	2025 £
Net movement in funds	(71,994)	(146,990)
Depreciation charges	13,018	13,482
Decrease (Increase) in debtors	6,552	(69,676)
Increase (Decrease) in creditors	(86,163)	(140,534)
Interest paid/(received)	(12,702)	(23,420)
Net cash provided by/(used in) operating activities	(151,289)	(367,138)