

REGISTERED CHARITY NUMBER: SC045019

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025
FOR
RAPE AND SEXUAL ABUSE SERVICE HIGHLAND**

Luckmans Duckett Parker Limited
Chartered Accountants
Statutory Auditors
1110 Elliott Court
Herald Avenue
Coventry Business Park
Coventry
West Midlands
CV5 6UB

RAPE AND SEXUAL ABUSE SERVICE HIGHLAND

**CONTENTS OF THE FINANCIAL STATEMENTS
for the year ended 31 March 2025**

	Page
Chair's Report	1
Report of the Trustees	2 to 13
Report of the Independent Auditors	14 to 17
Statement of Financial Activities	18
Balance Sheet	19 to 20
Cash Flow Statement	21
Notes to the Cash Flow Statement	22
Notes to the Financial Statements	23 to 34

RAPE AND SEXUAL ABUSE SERVICE HIGHLAND

CHAIR'S REPORT for the year ended 31 March 2025

I am pleased to present the Chair's statement for the 2024/25 fiscal year on behalf of RASASH (Rape and Sexual Abuse Support Highland). This year has marked a period of change, consolidation and development for our organisation, characterised by both challenges and opportunities.

We are proud to report substantial positive changes within our organisation that have a direct and profound impact on the survivors we serve.

Our most notable accomplishments this year were increasing our resilience and sustainability through a management restructure, creating a designated support line team and streamlining the way it operates, and increasing our service delivery options through moving to a full hub and spoke model. These have not only provided survivors with greater choice and opportunities but also improved the well-being of our staff team.

The results of our efforts have been tangible, with increasing numbers of survivors reaching out to RASASH. However, the pressure on our resources and the increasing demand for our services amidst the cost-of-living crisis continues to be a challenge. Long-term funding and resources continue to be a need.

We moved to a new premises in August 2024, leading to a change in service delivery model. However, the limitations of this space has led us to continue our search for suitable premises to deliver our operations.

Our CEO went on maternity leave in September, and an interim CEO has been leading the organisation for the period of September 24-November 25.

Looking Forward to 2025/26

As we turn our gaze towards the future, we remain committed to our mission of providing high quality, specialist support and advocacy to survivors. I would like to thank my colleagues on the Board of Trustees for their commitment during this period.

The challenges of the previous year will continue to shape our strategic priorities for 2025/26:

- **Diversification of Funding:** To mitigate the impact of the cost-of-living crisis and uncertain, short-term funding, we will actively diversify our funding portfolio through our Fundraising and Communications Worker and Training Officer
- **Strengthen Infrastructure:** Continuing to refine our HR structure, with improved management capacity, and specialist services will be instrumental in ensuring compliance, sustaining the quality of our service delivery, and commitment to staff wellbeing, as well as increasing our reach and impact across the Highlands through increased engagement.
- **Service-User Input:** We remain committed to increasing service-user input within the organisation to ensure that our services effectively meet evolving needs and that our resources are deployed optimally.
- **Risk Management:** With the guidance of our Finance Sub-Committee and Board, we will continue to review and revise our risk assessment and risk management processes to adapt to changing circumstances and challenges.
- **New Premises:** As we look to moving to a new premises that will accommodate our operations we look forward to offering a stronger service to Highland.
- **Sustainable foundations:** We remain committed to ensuring RASASH is led by a strong leadership team formed of our Board of Trustees who have a diverse set of skills as well as senior management that have a breadth of experience and strong understanding of strategy and good governance.

In conclusion, RASASH has navigated another year of transformative change, emerging stronger and more resolute in our mission. As we address the challenges and opportunities of the year ahead, we are grateful for the dedication of our team, the trust of our survivors, and the support of our stakeholders.

Together, we will continue to champion the cause of survivors and work tirelessly to create a safer and more inclusive future for all.

RAPE AND SEXUAL ABUSE SERVICE HIGHLAND

**REPORT OF THE TRUSTEES
for the year ended 31 March 2025**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

RAPE AND SEXUAL ABUSE SERVICE HIGHLAND

REPORT OF THE TRUSTEES for the year ended 31 March 2025

OBJECTIVES AND ACTIVITIES

Objectives and aims

Charitable Purpose

The Rape and Sexual Abuse Service Highland (RASASH) is a Scottish Charitable Incorporated Organisation (SCIO) based in Inverness. RASASH is the only specialist sexual violence service in the Highland Council region.

RASASH was established in 2014 to:

- Provide free, confidential, and specialist support and information to people age 13+ affected by sexual violence in the Highland Council area;
- Help prevent and ultimately eliminate sexual violence within our community;
- Work in partnership to improve the way society and services respond to survivors of sexual violence.

Our Vision & mission

RASASH's vision is a society free from all forms of sexual violence. Until this is realised, we will work to:

- Ensure that anyone affected by sexual violence in Highland has access to free, confidential, and specialist support.
- Support the emotional and practical needs of survivors, helping them to heal from the traumatic impacts of sexual violence and lead happy, fulfilling lives.
- Inform and empower survivors to exercise their rights, including support to navigate the criminal justice system.
- End sexual violence in our community, so that women and children can live without fear of violence and reach their full potential.
- Support young people to develop healthy, consensual relationships, helping them to identify harmful behaviours and know where to go if they need support.
- Work in partnership and provide specialist training on trauma-informed approaches so that survivors are better supported in all services.

Our values

We are proud to call ourselves a feminist organisation and these values underpin all of the work we do. We believe that:

- **Inclusive:** Anyone affected by sexual violence should have access to free, confidential, and specialist support.
- **Empower:** Survivors are experts in their own experience and our role is to support them to exercise control in their own lives.
- **Activist:** Sexual violence is preventable. Everyone has a role to play in challenging harmful attitudes and behaviours that enable it to occur.
- **Collaborative:** through partnership, we can improve the way society responds to and supports survivors of sexual violence.

RAPE AND SEXUAL ABUSE SERVICE HIGHLAND

REPORT OF THE TRUSTEES for the year ended 31 March 2025

OBJECTIVES AND ACTIVITIES

Significant activities

RASASH provides free, confidential, specialist support to survivors of sexual violence and their non-abusing friends, family, and partners. The service is available to anyone age 13+ living in Highland.

This includes:

- One-to-one emotional therapeutic support with a dedicated worker. This is delivered in-person at our centre in Inverness or via our outreach team, which travels across Highland. Support can also be delivered remotely via phone, video call, or email/text.
- Support line service to respond to the immediate needs of those affected by sexual violence. The support line operates a phone, text, and email service.
- Criminal justice advocacy to survivors who want to know more about the reporting process and/or would like to report their assault/rape to the police.
- Prevention activities in the form of educational workshops (age 11 - 25), professional training, awareness raising, and campaigning.
- Partnership working with local agencies (e.g. police, NHS, third sector) and the national Rape Crisis Network.

RAPE AND SEXUAL ABUSE SERVICE HIGHLAND

REPORT OF THE TRUSTEES for the year ended 31 March 2025

ACHIEVEMENT AND PERFORMANCE

Charitable activities

- RASASH continued to expand its outreach service to cover additional Wards across Highland, including rural areas that surround Inverness. This, along with the Inverness hub and spoke model, where we have used additional community spaces to offer support, has increased access to in-person support.
- Over the course of the year, once new staff were on boarded and trained, both the Support and Outreach services were able to keep within the target waiting times for both immediate and ongoing support and more recently has enabled us to maintain lower than average waiting times for all service areas.
- We increased our engagement through various fundraising activities and campaigns including the Big Give Women and Girls campaign and have been nominated as their chosen charity by a number of corporate groups, raising our profile even further.
- RASASH co-developed the pilot of the NoMore! Prevention programme alongside Rape Crisis Scotland. This is a learning disability resource and the response of the launch of this programme has been incredibly encouraging.
- RASASH has continued to strengthen its internal

Policies & Standards

RASASH is committed to delivering high quality services and ensuring a safe, supportive, and welcoming environment for all its service-users and staff. We have robust safeguarding mechanisms in place and update our policies and procedures to reflect any changes within regulation and best practice.

During 2024/25, we have continued to review our policies and develop a few new ones including a Code of Conduct and ethical Fundraising policy. We have a policy tracking document that is reviewed by the Board twice a year.

Our staff received annual refresher training on safeguarding and the safeguarding leads (CEO, Service manager and four team leads) attended additional in-depth training.

Sexual Violence in Highland

Sexual crimes have been on a long-term upward trend in Scotland during the past 50 years (Police Scotland). Unfortunately, the Highlands are no exception, with sexual crimes increasing by 35% in 2022-23 from the previous year (Police Scotland).

Sexual violence can have devastating and life-long consequences for survivors, such as depression and anxiety, post-traumatic stress disorder, suicidal ideation, eating disorders, and substance misuse. Violence against women and children also has wider societal implications, costing the Scottish economy an estimated £4bn and exacerbating gender inequality.

Survivors in Highland also face the additional barriers of living in rural, 'fragile' communities that at times lack economic opportunities, have below-average income levels, and limited public service provision. Without appropriate and accessible support, opportunities for healing and improvement for survivors are extremely limited.

Our Service

RASASH has been providing free, confidential therapeutic support and advocacy for survivors and families affected by sexual violence (age 13+) for over a decade. During this time, we have received more than 1790 referrals and delivered prevention workshops to thousands of young people across Highland.

As the only specialist service in the region, RASASH plays a vital role in the lives of survivors in Highland. We offer immediate, longer-term, and flexible support that is tailored to individual needs. Our support and advocacy help survivors to recover from the impacts of sexual violence, exercise their rights, and lead healthy, fulfilling lives.

RAPE AND SEXUAL ABUSE SERVICE HIGHLAND

REPORT OF THE TRUSTEES for the year ended 31 March 2025

Our engagement services work towards the prevention and elimination of sexual violence in our community. We strongly believe that greater awareness, understanding and education are key to achieve this.

All our specialist services are delivered in line with the National Rape Crisis Service Standards, which have been designed to provide high quality, appropriate, and effective support for anyone affected by sexual violence. We recognise sexual violence as both a cause and consequence of gender inequality and apply a gendered and human-rights approach to all our work.

Support Line

Our support line receives around 2,000 contacts each year by text, phone, and email. People can contact our support line in moments of crisis or emotional distress, for information and guidance, or for referral into our service. The support line staff also provide ad-hoc support via text or phone.

During 2024-25:

- We recruited and trained 2 support line liaison staff. This allowed us to run the Support Line at full capacity.
- However, our Support Line Team Lead left RASASH in December 2024, leading to a team re-shuffle. A new SL team lead was recruited internally, and external recruitment was conducted for 2 new Support Line Liaison staff. New staff will begin in the new financial year in April 2025.

Emotional Support & Outreach

We provide survivors with therapeutic one-to-one support with a dedicated and specialist worker. Sessions are provided in-person or remotely, depending on the needs of the individual. The sessions provide a safe and confidential space to help people understand and cope with the emotional impacts of sexual violence, with the aim of improving a person's overall wellbeing.

We also provide therapeutic emotional support on an outreach basis. Our team travels across Highland, covering almost every Ward, to meet with survivors in their local area. This service has been vital to reduce barriers and increase access to support for people living in the hardest-to-reach and most rural communities.

During 2024-25:

- The outreach & support service were able to keep within the target waiting times for both immediate and ongoing support and more recently is managing lower than average waiting times for all service areas, with the average waiting time for immediate support being 3-4 weeks and for ongoing 2-3 months.
- The outreach service continued to expand its reach to respond to need, increasing our presence in the Fort William area from fortnightly to weekly, while also adding an additional weekly presence in the Badenoch & Strathspey. This has led to a further reduction in waiting times and allowed us to meet the increase in need for these areas.
- The support service continues to operate using a 'hub and spoke' model, with most support sessions taking place at Relationship Scotland, where we have secured a permanent room booking which is used 4 days a week. There was a noticeable shift in referrals requesting F2F support, however this has more recently shifted back towards a more even split between F2F and remote, with on average support workers having more availability to cover F2F requests.
- Although some referrals were still received directly from schools, there was a noticeable decrease in referrals from schools requesting support sessions to be held directly in educational settings.

Advocacy

Our advocacy service seeks to empower survivors to exercise their rights. Our workers can provide information about the criminal justice system and, if someone decides to report, we can support them throughout this process - from making a statement to supporting their attendance in court.

RAPE AND SEXUAL ABUSE SERVICE HIGHLAND

REPORT OF THE TRUSTEES for the year ended 31 March 2025

During 2024-25:

- RASASH Advocacy have advertised for a new Criminal Justice Advocacy Worker 28-hour post, the role will focus on referrals that have additional complexities to that that are seen in the criminal justice process.
- Advocacy co- facilitated a training session with our local Sexual Assault Referral Centre (SARC) for the national advocacy service, highlighting the collaborative efforts and work involved in our partnership.
- The Advocacy team has been collaborating with other areas of the service to implement a more streamlined and cohesive approach. This integrated working model has significantly enhanced the overall experience for survivors. Furthermore, a comprehensive training package has been developed for new staff members, ensuring they gain a clear understanding of the role and responsibilities of the Advocacy service

Group Activities

Group activities can provide survivors with a safe space to build their confidence, a sense of community, and independence. Our group activities provide a safe and therapeutic space to learn new skills, such as campaigning, crafts, and writing.

During 2024-25:

- In October 2024 RASASH held a 7-week groupwork block from Discovery College in Inverness. The workshops were participant-led and facilitated by a local artist, [REDACTED] and a Support Worker. Workshops provided an opportunity to learn about and use various print techniques (like screen printing, stamping and others) and collage, drawing and painting, while exploring some activist themes whilst being creative, trying and learning something new, being in a space with other survivors.
- In May 2025 we will be holding our next 8-week block of groupwork in Dingwall, which will be facilitated by [REDACTED] and an Outreach Support Worker. The Creative Wellbeing Group is going to focus on exploring deeper self-expression through creative methods such as storytelling, art, movement, and role-play, while exploring different creative techniques. Themes will be determined by participants and applied to their healing journey.
- Cat Meighan then plans to organise the next Inverness based group after the summer holidays, towards the end of August 2025. This group will be held in the evening, making it accessible to survivors who may not be able to attend sessions during typical working hours.

Prevention & Campaigns

We are working towards a society free from all forms of sexual violence. RASASH delivers the national Rape Crisis Scotland prevention programme (Power, Consent, Understanding Sexual Violence, and Pornography) to secondary schools across Highland. The workshops aim to promote healthy relationships and challenge harmful attitudes and behaviours that enable sexual violence to occur. The sessions also help young people to understand what sexual violence is and where to go for support.

Our team also deliver specialist training to agencies and professionals to improve the way that society responds to survivors of sexual violence. This includes delivery of the national Equally Safe at School and Equally Safe at College and University programmes. We also work with young activists, supporting them in campaigns to end sexual violence.

During 2024-25:

- Doubled the number of workshops delivered across the region with a fully staffed team.
- Relaunched our youth ambassador group, StandUp and now have 6 youth ambassadors.
- Delivered workshops to 2 new schools and one new youth group.
- When asked about the most important thing they learned in our Prevention Workshops, some of the pupils said: "How power can influence consent and how people might feel about themselves but still say yes because they don't want their partner to get angry" (age 15) "that consent can change throughout a relationship and it doesn't just relate to sexual activity" (age 14); "That there are so many ways for people to be sexually violent and there are other sides that are less talked about" (age 16).

RAPE AND SEXUAL ABUSE SERVICE HIGHLAND

REPORT OF THE TRUSTEES for the year ended 31 March 2025

- Pupils shared positive feedback on workshop delivery: "It was a really comfortable environment and it was never awkward so it was really easy to discuss the topics" (S4). "I really like the informal chats we had with our session leader. She was lovely and I think it was important to have someone friendly and confident" (S6).
- High awareness of RASASH in secondary schools across Highland was once again reflected in the 10 groups of S3 pupils from seven different schools, one being a new school choosing to represent RASASH for their Youth Philanthropy Initiative projects. RASASH workers attended several YPI fayres and presentations to engage directly with students, and produced an updated comprehensive YPI information pack to share with groups who get in touch about representing RASASH.
- Following a schools guidance teachers reaching out to us with concerns of growing misogyny, the prevention team developed a Gender workshop aimed at facilitating young people's reflections on how gender can influence various parts of their own lives and the world around them, unpacking the root of misogynistic messages. We have piloted the workshop with three S2 classes and have further delivery booked at another school.

Access & Inclusion

Our Access and Inclusion Project, continues to aim to increase access to support for survivors of sexual violence in Highland and ensure RASASH's services are as inclusive as possible. Over the past year this project has evolved with the needs of the organisation as well as response from the community.

During the reporting period, the worker joined the management team as part of an organisational restructure, taking on the role of Training and Prevention Lead. With this role shift she concluded providing support in Caithness and turned her focus towards training delivery, network development and management and establishment of the Prevention Team.

A key focus has been the establishment of partnerships with additional support needs organisations ahead of rolling out the pilot of the No More! learning disability resource. The full resource has now been delivered at L'Arche Highland to adults with learning disabilities and to young people at Lochaber High School who have additional support needs. Feedback from staff and participants alike was very positive, with one staff member highlighting there 'is a real need for this sort of education.' The worker contributes to the No More! RCS Working Group and has visited colleagues in Forth Valley as part of this work. Plans are underway to deliver this work in Skye, as well as deliver follow-up sessions in Lochaber and at L'Arche.

A significant project was a six-week artistic groupwork programme for Afghan refugee women living in Inverness in conjunction with Cameron Barracks and Cat Meighan, a local activist artist. This was a very popular programme with participants and led to the translation of information about RASASH into Dari and Pashto, as well as a training session for Barracks staff.

During 2024-25 activities involved:

- Shadowing and delivery of activities with young people in rural Highland as part of establishing the new Prevention team and supporting the new Prevention worker in her role.
- Representing RASASH at a range of local stakeholder groups, events and partnerships, e.g. Highland Pride, Highland Violence against Women Partnership, Highland Refugee Integration Network and the Mhor Collective, Digital VAWG consultation, among others.
- Delivery of presentations and training internally and externally, e.g. to colleagues at Waverley Care, the Inverness Sexual Assault Response Coordination Service, Dounreay in Caithness, Mikeysline, Aberlour, Fort George Military Base and at a public RASASH event marking the 16 Days of Activism against Gender-based Violence. The worker also trained the new cohort of RASASH staff in Summer 2024 and produced a blog for Rape Crisis Scotland on the subject of sexual violence in rural contexts.
- Supporting the Fundraising worker and representing RASASH at Highland Business Women events.

RAPE AND SEXUAL ABUSE SERVICE HIGHLAND

**REPORT OF THE TRUSTEES
for the year ended 31 March 2025**

Fundraising & Communications

Our Fundraising and Communications Worker continues to make a significant impact by implementing the comprehensive Fundraising Strategy developed last year. They have developed trauma informed, innovative fundraising policies that look to ensure a robust ethical framework and safeguard all involved.

We now have more consistent messaging and branding across the work we do, and our beginning to see the impact of our increased presence across various social media platforms through campaigns such as Big Give and nominations for charity awards and recognition.

We're proud to share that in January 2025, RASASH was selected to be Charity of year for Highland Business Women.

Our Fundraising and Communications Workers' efforts have also contributed to successful grant applications, including securing funding from various corporate donors for additional furniture and IT equipment for the new office, as well as longer-term funding through the NHS.

In our commitment to raising awareness about sexual violence, we have developed various campaigns such as 16 Days of Activism, Sexual Violence Awareness Week, Pride. Through our social media channels, we amplified key messages, sparked meaningful discussions, and empowered individuals to take action.

RASASH Figures

Overview

Total #	2024/25	2023/24	Difference %
People supported	473	518	-9%
Referrals	299	362	-18%

Service Engagement

# of People supported	2024/25	2023/24	Difference %
Advocacy	182	203	-10%
Outreach	141	118	19%
Support	319	260	22%
Group Work	6	37	-83%

Prevention

Total #	2024/25	2023/24	Difference %
Prevention Workshops	191	92	107%
Workshop Participants	3418	1861	83%

Demographics

Survivor Age	2024/25
13 - 15	4%
16 - 20	14%
21 - 25	10%
26 - 30	12%
31 - 40	19%
41 - 50	15%
51 - 60	15%
61 +	4%
Undisclosed	7%

Survivor Gender	2024/25
Woman	76%
Man	5%
Non binary/Trans	1%
Not disclosed	18%

RAPE AND SEXUAL ABUSE SERVICE HIGHLAND

REPORT OF THE TRUSTEES for the year ended 31 March 2025

Case Profile

Age at time of Abuse	2024/25
13 - 15	17%
16 - 19	17%
20 - 24	12%
25 - 29	7%
30 - 39	6%
40 - 49	2%
50 - 59	1%
Under 13	26%
Not disclosed	12%

Time Elapsed since Abuse	2024/25
Under 2 weeks	2%
Under 3 months	5%
Under 1 year	13%
Over 1 year	12%
2 - 5 years	11%
6 - 10 years	8%
Over 10 years	35%
Not disclosed	14%

Nature of Abuse	2024/25
Childhood Sexual Abuse	13%
Domestic Abuse	10%
Grooming	7%
Image-Based Abuse	1.5%
Online Abuse	0.5%
Rape	26%
Attempted Rape	4%
Ritual Abuse	1%
Sexual Assault	17%
Sexual Bullying	0.5%
Sexual Exploitation	2%
Sexual Harassment	4%
Stalking	1%
Indirect (witness/family & friends)	3%

Timeframe of Reporting	2024/25
More than 10 years	7%
Not Reported	40%
Reported During Use of Service	4%
Reported at Time	17%
Within 1 Year	11%
Within 2 - 5 Years	4%
Within 6 - 10 Years	4%

FINANCIAL REVIEW

Financial position

The net deficit for the year ended 31 March 2025 was £141,565 (2024 - £175,456 surplus), of which £40,092 surplus (2024 - £ 6,710 surplus) relates to unrestricted funds and £181,657 deficit (2024 - £168,746 surplus) relates to restricted funds before transfers between funds.

At 31 March 2025, total reserves amounted to £373,141 (2024 - £514,706) of which £216,732 (2024 - £187,124) are unrestricted and £156,409 (2024 - £347,582) are restricted. Of the unrestricted reserves £206,763 (2024 - £159,309) are not tied up in fixed assets or long term liabilities.

RAPE AND SEXUAL ABUSE SERVICE HIGHLAND

REPORT OF THE TRUSTEES for the year ended 31 March 2025

FINANCIAL REVIEW

Reserves policy

RASASH's reserve policy aims to maintain reserves to allow us to:

- Fund shortfall in funding and maintain core service for 3 months.
- Cover 3-month costs in the event of a critical event forcing RASASH closure.
- Maintain a small unrestricted fund for development purposes

The cost-of-living crisis requires RASASH to increase its reserves to meet the target of three-months' core service delivery. The new target fluctuated throughout the financial year but required an additional £20,000 by March 2025. Currently our target reserves sit at £247.5K creating a shortfall of £40.5K.

RASASH will work towards increasing its reserves as part of its fundraising strategy during 2025/26.

Donated facilities and services

We have continued to receive in-kind support from a resident artist, working for the Culture Collective. The artist provided facilitation, materials, and event space for our group work pilot.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

RASASH was incorporated as a Scottish Charity on 28 July 2014. The administration and function of the charity is governed by the rules of its memorandum and articles of association.

Recruitment and appointment of new trustees

Trustee recruitment is through application and interview. Interviews are conducted by two Trustees (including the Chair) with support from the Chief Executive Officer (CEO). A recommendation is made to the Board of Trustees who take the final decision on appointment.

Organisational structure

Board

At the time of this report being approved RASASH is governed by a Board of six Trustees, which includes a Chair, Vice Chair, Treasurer, and Secretary. The maximum Board size is twelve.

We had no new Trustees join RASASH during the financial year and four trustees resigned. Two new trustees have since joined the Board.

There are currently one sub-committee

Finance - To ensure that financial resources are being employed appropriately in furtherance of strategic objectives and monitor, review, and respond to financial risks.

Staff

At end of March 2025, we had a team of 25 staff, and one volunteers working at RASASH. The management team is comprised of the Chief Executive Officer, Service Manager and four Team Leads. During the financial year, we recruited:

- 1x Service Manager (new post)
- 1x Support and Outreach Team Lead (replacing existing position)
- 1x Support Line Team Lead (new post)
- 1x Community Engagement Team Lead (new post)
- 1 x Prevention & Campaigns Worker (replacing existing positions)
- 2 x Support Workers (replacing existing position)
- 2 x Outreach Workers (replacing existing position)
- 2 x Support Line Liaison Workers (replacing existing position)
- 1 x Chief Executive Officer (Maternity Cover)

RAPE AND SEXUAL ABUSE SERVICE HIGHLAND

**REPORT OF THE TRUSTEES
for the year ended 31 March 2025**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Induction and training of new trustees

There is an induction pack for all new volunteers including Trustees. A new Trustee is briefed by the other Trustees as appropriate. Relevant information and documents (including e.g. minutes of previous Trustee meetings, copies of agreed plans, etc) are passed to the new trustee by the CEO. A new Trustee is also encouraged to meet with the staff and learn about the responsibilities and priorities of individual staff members. In addition, new Trustees are expected to undergo mandatory training within one year of becoming a Trustee. All Trustees must undergo safeguarding training at the start of their appointment, including annual refresher training.

Risk management

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC001539 (Scotland)

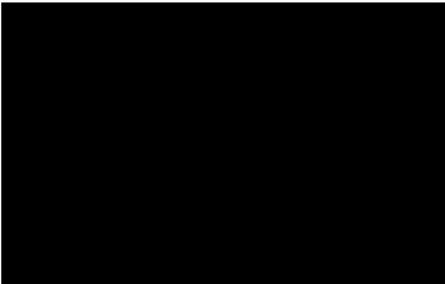
Registered Charity number

SC045019

Registered office



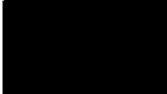
Trustees



Auditors

Luckmans Duckett Parker Limited
Chartered Accountants
Statutory Auditors
1110 Elliott Court
Herald Avenue
Coventry Business Park
Coventry
West Midlands
CV5 6UB

Key Management Personnel



EVENTS SINCE THE END OF THE YEAR

Information relating to events since the end of the year is given in the notes to the financial statements.

RAPE AND SEXUAL ABUSE SERVICE HIGHLAND

REPORT OF THE TRUSTEES for the year ended 31 March 2025

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

The law applicable to charities in Scotland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of 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 in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- 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 which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustees Investments (Scotland) Act 2005, the Charity Accounts (Scotland) Regulations 2006, and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

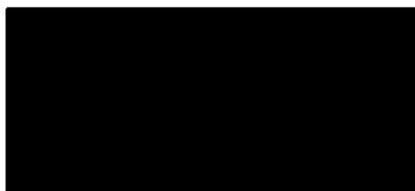
In so far as the trustees are aware:

- there is no relevant audit information of which the charity's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Luckmans Duckett Parker Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 4 November 2025 and signed on its behalf by:



**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
RAPE AND SEXUAL ABUSE SERVICE HIGHLAND**

Opinion

We have audited the financial statements of Rape And Sexual Abuse Service Highland (the 'charity') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement 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 applicable law and United Kingdom Accounting Standards (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 2025 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 Auditors' 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 twelve 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.

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 Report of the Independent Auditors 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 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.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
RAPE AND SEXUAL ABUSE SERVICE HIGHLAND**

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 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the charity has not kept adequate accounting records; 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, 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.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF RAPE AND SEXUAL ABUSE SERVICE HIGHLAND

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 a Report of the Independent Auditors 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Enquiring of management and employees, including obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:-

- Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance.
- Detecting and responding to the risks of fraud and whether they were aware of any actual, suspected, or alleged fraud and.
- The internal controls established to mitigate risk relating to fraud or non-compliance with laws and regulations.

We identified areas of law and regulation that could reasonably be expected to have a material effect on the financial statements from our general commercial and sector experience, discussions with management (as required by auditing standards) and discussed with management the policies and procedures regarding compliance with laws and regulations.

All identified laws and regulations were communicated throughout the audit team, and they remained alert to any indications of non-compliance throughout the audit.

The most significant considerations for the charity were as follows:-

- The Charity is subject to laws and regulations that affect the financial statements which include financial reporting legislation (namely Charities and Trustee Investment (Scotland) Act 2005, regulation 8 of the Charities Accounts (Scotland) regulations 2006 (as amended), Financial Report Standard 102 (FRS 102), employment and tax laws and health and safety legislation). We assessed the extent of compliance with these laws and regulations as part of our audit procedures concerning items recorded in the financial statements.
- The charity is also subject to other operational laws and regulations where the consequences of non-compliance could have material effect on the amounts or disclosures in the financial statements through imposing fines or withdrawal of funding contracts. Areas where this would have an effect include health and safety, Bribery Act 2010, employment law, data protections and child protection legislation (DBS checks for staff and volunteers).

Auditing standards limit the audit procedures to identifying non-compliance of these laws and regulations to enquiry of management and inspection of regulatory and legal correspondence, if there is any. Therefore, if a breach of operational regulations is not disclosed to us or evident from relevant correspondence, and audit will not detect the breach.

To identify risk of material misstatement due to fraud, we carried out discussions amongst the audit team to assess areas where and how fraud might occur in the financial statements and any potential indicators. The following areas were identified :-

- Management override of controls through the posting of inappropriate accounting entries or journals
- We do not believe there is a fraud risk relating the revenue recognition as the revenue is straightforward, with limited opportunity for manipulation.

We did not identify any additional fraud risks.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
RAPE AND SEXUAL ABUSE SERVICE HIGHLAND**

We tested the appropriateness of accounting journals and other adjustments made in the accounts preparation based on a risk criteria.

Owing to the inherent limitation of the audit, there is an unavoidable risk that we may not have detected some material misstatements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulation is from the events and transaction reflected in the financial statement, the less likely in the inherently limited procedure required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of fraud, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. Our audit procedures are designed to detect material misstatement. We are not responsible for preventing non-compliance or fraud and cannot be expected to detect non-compliance with all laws and regulations.

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 Report of the Independent Auditors.

Use of our report

This report is made solely to the charity's members, 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 members 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 members as a body, for our audit work, for this report, or for the

For and on behalf of

Luckmans Duckett Parker Limited
Chartered Accountants
Statutory Auditors
Eligible to act as an auditor under regulation 10(2) of the Charities Accounts (Scotland) Regulations by virtue of its eligibility under section 1212 of the Companies Act 2006
1110 Elliott Court
Herald Avenue
Coventry Business Park
Coventry
West Midlands
CV5 6UB

Date: 30 DECEMBER 2025

RAPE AND SEXUAL ABUSE SERVICE HIGHLAND

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2025

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	33,768	5,085	38,853	678,670
Charitable activities					
Charitable activities	5	21,712	666,529	688,241	306,708
Investment income	4	8,072	-	8,072	4,047
Other income		514	-	514	3,969
Total		<u>64,066</u>	<u>671,614</u>	<u>735,680</u>	<u>993,394</u>
EXPENDITURE ON					
Charitable activities					
Charitable activities	6	23,974	853,271	877,245	817,338
Other		-	-	-	600
Total		<u>23,974</u>	<u>853,271</u>	<u>877,245</u>	<u>817,938</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	17	40,092	(181,657)	(141,565)	175,456
		<u>9,516</u>	<u>(9,516)</u>	<u>-</u>	<u>-</u>
Net movement in funds		49,608	(191,173)	(141,565)	175,456
RECONCILIATION OF FUNDS					
Total funds brought forward		167,124	347,582	514,706	339,250
TOTAL FUNDS CARRIED FORWARD		<u>216,732</u>	<u>156,409</u>	<u>373,141</u>	<u>514,706</u>

The notes form part of these financial statements

RAPE AND SEXUAL ABUSE SERVICE HIGHLAND

**BALANCE SHEET
31 March 2025**

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	12	8,442	122	8,564	7,815
CURRENT ASSETS					
Debtors	13	-	-	-	7,982
Cash at bank and in hand		<u>254,518</u>	<u>272,749</u>	<u>527,267</u>	<u>539,028</u>
		254,518	272,749	527,267	547,010
CREDITORS					
Amounts falling due within one year	14	(46,228)	(116,462)	(162,690)	(37,795)
NET CURRENT ASSETS					
		<u>208,290</u>	<u>156,287</u>	<u>364,577</u>	<u>509,215</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		216,732	156,409	373,141	517,030
CREDITORS					
Amounts falling due after more than one year	15	-	-	-	(2,324)
NET ASSETS					
		<u>216,732</u>	<u>156,409</u>	<u>373,141</u>	<u>514,706</u>
FUNDS					
Unrestricted funds	17			216,732	167,124
Restricted funds				<u>156,409</u>	<u>347,582</u>
TOTAL FUNDS					
				<u>373,141</u>	<u>514,706</u>

These financial statements have been audited under the requirements of Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005.

The notes form part of these financial statements

RAPE AND SEXUAL ABUSE SERVICE HIGHLAND

BALANCE SHEET - continued
31 March 2025

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

4 November 2025



The notes form part of these financial statements

RAPE AND SEXUAL ABUSE SERVICE HIGHLAND

**CASH FLOW STATEMENT
for the year ended 31 March 2025**

Notes	2025 £	2024 £
Cash flows from operating activities		
Cash generated from operations 1	<u>(5,620)</u>	<u>206,345</u>
Net cash (used in)/provided by operating activities	<u>(5,620)</u>	<u>206,345</u>
Cash flows from investing activities		
Purchase of tangible fixed assets	(6,378)	(12,126)
Interest received	<u>8,072</u>	<u>4,047</u>
Net cash provided by/(used in) investing activities	<u>1,694</u>	<u>(8,079)</u>
Cash flows from financing activities		
Capital repayments in year	<u>(7,834)</u>	<u>9,533</u>
Net cash (used in)/provided by financing activities	<u>(7,834)</u>	<u>9,533</u>
Change in cash and cash equivalents in the reporting period	(11,760)	207,799
Cash and cash equivalents at the beginning of the reporting period	<u>539,028</u>	<u>331,229</u>
Cash and cash equivalents at the end of the reporting period	<u>527,267</u>	<u>539,028</u>

The notes form part of these financial statements

RAPE AND SEXUAL ABUSE SERVICE HIGHLAND

NOTES TO THE CASH FLOW STATEMENT
for the year ended 31 March 2025

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025 £	2024 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(141,565)	175,456
Adjustments for:		
Depreciation charges	5,627	8,212
Loss on disposal of fixed assets	-	600
Interest received	(8,072)	(4,047)
Decrease in debtors	7,982	31,273
Increase/(decrease) in creditors	<u>130,408</u>	<u>(5,149)</u>
Net cash (used in)/provided by operations	<u>(5,620)</u>	<u>206,345</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.24 £	Cash flow £	At 31.3.25 £
Net cash			
Cash at bank and in hand	<u>539,028</u>	<u>(11,761)</u>	<u>527,267</u>
	<u>539,028</u>	<u>(11,761)</u>	<u>527,267</u>
Debt			
Finance leases	<u>(9,533)</u>	<u>7,834</u>	<u>(1,699)</u>
	<u>(9,533)</u>	<u>7,834</u>	<u>(1,699)</u>
Total	<u>529,495</u>	<u>(3,927)</u>	<u>525,568</u>

The notes form part of these financial statements

RAPE AND SEXUAL ABUSE SERVICE HIGHLAND

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2025

1. GENERAL INFORMATION

The charity is a public benefit entity and a registered Scottish Charitable Incorporated Organisation (SCIO), charity number SC045019. The address of the principal office is 25 Queensgate, Inverness, IV1 1DG.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

The financial statements have been prepared under the historical cost convention.

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Income

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.
- interest on deposit funds and loans granted is included when receivable and the amount can be measured reliably.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

RAPE AND SEXUAL ABUSE SERVICE HIGHLAND

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2025

2. ACCOUNTING POLICIES - continued

Expenditure

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible fixed assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Office Equipment - 25% straight line

Taxation

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

Fund accounting

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

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

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

Pension costs and other post-retirement benefits

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

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

RAPE AND SEXUAL ABUSE SERVICE HIGHLAND

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2025**

3. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations	38,853	4,564
Grants	<u>-</u>	<u>674,106</u>
	<u>38,853</u>	<u>678,670</u>

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

	2025	2024
	£	£
Scottish Government - SOCAS & DES	-	315,015
The Henry Smith Charity	-	59,000
Bank of Scotland Foundation	-	12,000
Youth and Philanthropy Initiative	-	3,000
The National Lottery Community Fund	-	47,929
Highland Council	-	28,981
Robertson Trust	-	55,000
Highland Third Sector Interface	-	86,447
London North Eastern Railway	-	<u>66,734</u>
	<u>-</u>	<u>674,106</u>

4. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	<u>8,072</u>	<u>4,047</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	2025	2024
	£	£
Grants	<u>688,241</u>	<u>306,708</u>

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

	2025	2024
	£	£
The Henry Smith Charity	39,333	-
Bank of Scotland Foundation	6,000	-
The National Lottery Community Fund	9,431	-
Highland Council	4,425	-
Robertson Trust	25,000	-
Rape Crisis Scotland - Children, Young Peoples & Families	27,217	27,217
Rape Crisis Scotland - Equally Safe at School	2,755	2,755
Rape Crisis Scotland - Victim Centred Approach Fund	137,250	137,250
Rape Crisis Scotland - 100 Days Commitment	69,200	66,814
NHS	21,712	21,712
Gordon Cook Foundation	12,500	50,000
Other income	-	960
Scottish Government - DES	251,860	-
Scottish Government - SOCAS	<u>81,558</u>	<u>-</u>
	<u>688,241</u>	<u>306,708</u>

RAPE AND SEXUAL ABUSE SERVICE HIGHLAND

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2025**

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Charitable activities	<u>865,448</u>	<u>11,797</u>	<u>877,245</u>

7. SUPPORT COSTS

	Governance costs £
Charitable activities	<u>11,797</u>

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2025 £	2024 £
Auditors' remuneration	9,818	8,347
Auditors' remuneration for non audit work	1,979	1,612
Depreciation - owned assets	5,629	8,213
Deficit on disposal of fixed assets	-	600
	<u> </u>	<u> </u>

9. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

10. STAFF COSTS

	2025 £	2024 £
Wages and salaries	611,233	585,127
Social security costs	54,794	38,307
Other pension costs	<u>33,580</u>	<u>33,992</u>
	<u>699,607</u>	<u>657,426</u>

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

	2025	2024
Average number of employees	<u>24</u>	<u>21</u>

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

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £116,099 (2024: £46,771).

RAPE AND SEXUAL ABUSE SERVICE HIGHLAND

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2025

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	12,566	666,104	678,670
Charitable activities			
Charitable activities	-	306,708	306,708
Investment income	4,047	-	4,047
Other income	3,969	-	3,969
Total	<u>20,582</u>	<u>972,812</u>	<u>993,394</u>
EXPENDITURE ON			
Charitable activities			
Charitable activities	13,272	804,066	817,338
Other	600	-	600
Total	<u>13,872</u>	<u>804,066</u>	<u>817,938</u>
NET INCOME			
Transfers between funds	6,710	168,746	175,456
	18,890	(18,890)	-
Net movement in funds	25,600	149,856	175,456
RECONCILIATION OF FUNDS			
Total funds brought forward	141,524	197,726	339,250
TOTAL FUNDS CARRIED FORWARD	<u>167,124</u>	<u>347,582</u>	<u>514,706</u>

12. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 April 2024	
Additions	39,330
	<u>6,378</u>
At 31 March 2025	<u>45,708</u>
DEPRECIATION	
At 1 April 2024	
Charge for year	31,515
	<u>5,629</u>
At 31 March 2025	<u>37,144</u>
NET BOOK VALUE	
At 31 March 2025	<u>8,564</u>
At 31 March 2024	<u>7,815</u>

RAPE AND SEXUAL ABUSE SERVICE HIGHLAND

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2025

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2025	2024
	£	£
Trade debtors	-	37
Other debtors	-	3,970
Prepayments	-	3,975
	<u>-</u>	<u>7,982</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2025	2024
	£	£
Hire purchase (see note 16)	1,699	7,209
Trade creditors	-	6,770
Social security and other taxes	11,900	10,375
Other creditors	4,369	495
Deferred income	116,460	-
Accrued expenses	28,262	12,946
	<u>162,690</u>	<u>37,795</u>

Deferred income

	2025	2024
	£	£
Deferred income at 1st April 2024	-	-
Released from previous years	-	-
Income deferred in the year	116,460	-
	<u>116,460</u>	<u>-</u>
Deferred income at 31st March 2025	<u>116,460</u>	<u>-</u>

Deferred income relates to grant income deferred to future periods as the income received relates specifically to services provided in the 2025/26 accounting period and beyond.

15. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR	2025	2024
	£	£
Hire purchase (see note 16)	-	2,324
	<u>-</u>	<u>2,324</u>

16. LEASING AGREEMENTS

Minimum lease payments under hire purchase fall due as follows:

	2025	2024
	£	£
Net obligations repayable:		
Within one year	1,699	7,209
Between one and five years	-	2,324
	<u>1,699</u>	<u>9,533</u>

RAPE AND SEXUAL ABUSE SERVICE HIGHLAND

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2025

17. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
General fund	167,124	40,092	9,516	216,732
Restricted funds				
Rape Crisis Scotland - Children, Young People & Families	976	(976)	-	-
Henry Smith - Improving Lives	25,555	15,401	-	40,956
Scottish Government - Advocacy VRI Pilot	2,561	(2,561)	-	-
Gordon Cook Foundation - Stand Up	61,980	(33,324)	-	28,656
Hunter Foundation Wellbeing fund	750	(750)	-	-
Rape Crisis Scotland - Covid 19 SOCAS	211	(211)	-	-
NHS Highland	8,095	(1,541)	-	6,554
Robertson Trust	12,338	(12,338)	-	-
ROSA: Voices from the Frontline Health & Wellbeing fund	26,842	(15,006)	(730)	11,106
SOCAS - Relief Fund	2,640	(2,640)	-	-
National Lottery Community Fund 2 Bank of Scotland Foundation	35,757	(25,853)	-	9,904
Highland Council - Caithness Cares	1,687	(1,687)	-	-
Highland Council - Sutherland Cares	52,520	(25,790)	-	26,730
London North Eastern Railway	12,000	(5,675)	-	6,325
Highland Third Sector - Local Improvement Fund	3,919	(3,919)	-	-
Other Restricted	11,226	4,359	-	15,585
Rape Crisis Scotland - Victims Centered Approach Fund	27,870	(27,870)	-	-
Rape Crisis Scotland 100 Days Commitment	50,000	(39,529)	-	10,471
Scottish Government - Delivering Equally Safe (DES)	-	4,197	(4,197)	-
	2,419	(1,419)	(1,000)	-
	4,010	(3,305)	(705)	-
	4,226	(1,220)	(2,884)	122
	<u>347,582</u>	<u>(181,657)</u>	<u>(9,516)</u>	<u>156,409</u>
TOTAL FUNDS	<u>514,706</u>	<u>(141,565)</u>	<u>-</u>	<u>373,141</u>

RAPE AND SEXUAL ABUSE SERVICE HIGHLAND

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2025**

17. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	64,066	(23,974)	40,092
Restricted funds			
Rape Crisis Scotland - Children, Young People & Families	27,217	(28,193)	(976)
Henry Smith - Improving Lives	39,333	(23,932)	15,401
Scottish Government - Advocacy VRI Pilot	-	(2,561)	(2,561)
Gordon Cook Foundation - Stand Up	12,500	(45,824)	(33,324)
Hunter Foundation Wellbeing fund	-	(750)	(750)
Rape Crisis Scotland - Covid 19	-	(211)	(211)
SOCAS	81,558	(83,099)	(1,541)
NHS Highland	-	(12,338)	(12,338)
Robertson Trust	25,001	(40,007)	(15,006)
ROSA: Voices from the Frontline Health & Wellbeing fund	-	(2,640)	(2,640)
SOCAS - Relief Fund	(1)	(25,852)	(25,853)
Rape Crisis Scotland - Equally Safe at School	-	(1,687)	(1,687)
National Lottery Community Fund 2	2,755	(2,755)	-
Bank of Scotland Foundation	9,430	(35,220)	(25,790)
Highland Council - Caithness Cares	6,000	(11,675)	(5,675)
Highland Council - Sutherland Cares	-	(3,919)	(3,919)
London North Eastern Railway	4,425	(66)	4,359
Highland Third Sector - Local Improvement Fund	-	(27,870)	(27,870)
Other Restricted	-	(39,529)	(39,529)
Rape Crisis Scotland - Victims Centered Approach Fund	5,085	(888)	4,197
Rape Crisis Scotland 100 Days Commitment	137,250	(138,669)	(1,419)
Scottish Government - Delivering Equally Safe (DES)	69,201	(72,506)	(3,305)
	<u>251,860</u>	<u>(253,080)</u>	<u>(1,220)</u>
	<u>671,614</u>	<u>(853,271)</u>	<u>(181,657)</u>
TOTAL FUNDS	<u>735,680</u>	<u>(877,245)</u>	<u>(141,565)</u>

RAPE AND SEXUAL ABUSE SERVICE HIGHLAND

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2025

17. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	141,524	6,710	18,890	167,124
Restricted funds				
Rape Crisis Scotland - Children, Young People & Families	833	143	-	976
National Lottery Community Fund 1 Foundation Scotland	10,121	(709)	(9,412)	-
BBC Children in Need	3,996	-	(3,996)	-
Henry Smith - Improving Lives	8	-	(8)	-
Scottish Government - Advocacy VRI Pilot	29,690	(4,135)	-	25,555
Foundation Scotland - Volant	3,836	(202)	(1,073)	2,561
Gordon Cook Foundation - Stand Up	1,030	-	(1,030)	-
Hunter Foundation Wellbeing fund	29,504	32,476	-	61,980
Rape Crisis Scotland - Covid 19	1,461	(711)	-	750
SOCAS	753	(542)	-	211
Rape Crisis Scotland - Tampon Tax	3,109	4,986	-	8,095
Rape Crisis Scotland - 100 Days Commitment	38	-	(38)	-
Scottish Government - Delivering Equally Safe	25	3,985	-	4,010
ROSA: Stand With Us	3,167	-	(3,167)	-
NHS Highland	19,517	(19,397)	(120)	-
Interface - Small Change for Justice	3,111	9,227	-	12,338
Robertson Trust	1,892	(1,873)	(19)	-
ROSA: Voices from the Frontline	17,226	9,616	-	26,842
Health & Wellbeing fund	6,533	(3,893)	-	2,640
SOCAS - Relief Fund	10,000	25,757	-	35,757
Rape Crisis Scotland - Equally Safe at School	1,687	-	-	1,687
National Lottery Community Fund 2	24	3	(27)	-
Bank of Scotland Foundation	49,514	3,006	-	52,520
Rape Crisis Scotland - Delivering Equally Safe	-	12,000	-	12,000
Highland Council - Caithness Cares	-	4,226	-	4,226
Highland Council - Sutherland Cares	-	3,919	-	3,919
London North Eastern Railway	-	11,226	-	11,226
Highland Third Sector - Local Improvement Fund	-	27,870	-	27,870
Rape Crisis Scotland - Victims Centered Approach Fund	-	50,000	-	50,000
	<u>651</u>	<u>1,768</u>	<u>-</u>	<u>2,419</u>
	<u>197,726</u>	<u>168,746</u>	<u>(18,890)</u>	<u>347,582</u>
TOTAL FUNDS	<u>339,250</u>	<u>175,456</u>	<u>-</u>	<u>514,706</u>

RAPE AND SEXUAL ABUSE SERVICE HIGHLAND

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2025**

17. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	20,582	(13,872)	6,710
Restricted funds			
Rape Crisis Scotland - Children, Young People & Families	27,217	(27,074)	143
National Lottery Community Fund 1	-	(709)	(709)
Henry Smith - Improving Lives	59,000	(63,135)	(4,135)
Scottish Government - Advocacy VRI Pilot	-	(202)	(202)
Gordon Cook Foundation - Stand Up	50,000	(17,524)	32,476
Hunter Foundation Wellbeing fund	-	(711)	(711)
Rape Crisis Scotland - Covid 19	-	(542)	(542)
SOCAS	63,155	(58,169)	4,986
Rape Crisis Scotland - 100 Days Commitment	66,814	(62,829)	3,985
Scottish Government - Delivering Equally Safe	2,755	(2,755)	-
ROSA: Stand With Us	960	(20,357)	(19,397)
NHS Highland	21,712	(12,485)	9,227
Interface - Small Change for Justice	1,999	(3,872)	(1,873)
Robertson Trust	50,000	(40,384)	9,616
ROSA: Voices from the Frontline Health & Wellbeing fund	-	(3,893)	(3,893)
Rape Crisis Scotland - Equally Safe at School	34,447	(8,690)	25,757
National Lottery Community Fund 2	(1)	4	3
Bank of Scotland Foundation	47,929	(44,923)	3,006
Rape Crisis Scotland - Delivering Equally Safe	12,000	-	12,000
Highland Council - Caithness Cares	251,860	(247,634)	4,226
Highland Council - Sutherland Cares	9,500	(5,581)	3,919
London North Eastern Railway	19,481	(8,255)	11,226
Highland Third Sector - Local Improvement Fund	66,734	(38,864)	27,870
Rape Crisis Scotland - Victims Centered Approach Fund	50,000	-	50,000
	<u>137,250</u>	<u>(135,482)</u>	<u>1,768</u>
	<u>972,812</u>	<u>(804,066)</u>	<u>168,746</u>
TOTAL FUNDS	<u>993,394</u>	<u>(817,938)</u>	<u>175,456</u>

Rape Crisis Scotland - Children, Young People & Families

Funded by Scottish Government via Rape Crisis Scotland, this fund supports the local delivery of the national Rape Crisis Scotland prevention programme for young people (age 11-25).

Rape Crisis Scotland - Victim Centred Approach Fund

Funded by Scottish Government via Rape Crisis Scotland, this fund supports the local delivery of the Rape Crisis National Advocacy Project, which is victim-centred, trauma informed advocacy for survivors engaging with the criminal justice process.

RAPE AND SEXUAL ABUSE SERVICE HIGHLAND

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 March 2025

17. MOVEMENT IN FUNDS - continued

Henry Smith Charity - Improving Lives

Three-year funding from the Henry Smith Charity towards providing a specialist support service for victims of sexual violence in the Highland Council area of Scotland.

Rape Crisis Scotland - Advocacy VRI Pilot

This fund was part of a pilot for Visually Recorded Interviews (VRI) run until September 2021 and has now been combined as part of the Rape Crisis Scotland - Victim Centred Approach Fund.

Gordon Cook Foundation - Stand Up

This fund supports delivery of the national Rape Crisis Scotland prevention programme, significantly increasing the reach across schools and youth groups in Highland through various engagement activities. It also supports the continuation of our youth-led activism group, StandUp!, who campaign to end gender-based violence in their local communities. The current fund runs from January 2022 - December 2025, and has been extended for a further two years, until December 2027.

Scottish Government - Survivors of Childhood Abuse (SOCAS)

This fund is to provide outreach emotional support to survivors of sexual violence living in rural and hard-to-reach areas within Highland on a one-to-one basis.

Scottish Government - Delivering Equally Safe (DES)

This fund is to support survivors of sexual violence of all genders aged 13+ in the Highlands, to provide trauma-informed, person-centred support and advocacy.

Rape Crisis Scotland - 100 Days Commitment

This fund aims to reduce waiting list times for survivors of sexual violence and contributes towards RASASH's support line.

Bank of Scotland Foundation

This fund provided a contribution to staff costs to deliver support through the support-line.

Rape Crisis Scotland - Equally Safe at School

Funded by the Scottish Government via Rape Crisis Scotland through the Violence against Women/Delivering Equally Safe Fund from prevention side through training delivered at schools.

National Lottery Community Fund

This funds the Access & Inclusion project at RASASH, which takes a community-led and strengths-based approach to better understand and respond to the needs of marginalised and 'at risk' groups affected by sexual violence across Highland.

NHS Highland

This fund supports the overall delivery of RASASH's specialist support, advocacy, and prevention services across Highland.

Highland Council - Caithness Cares

This funds outreach support and young-person engagement in Caithness to improve mental health and wellbeing.

Robertson Trust

This funds delivery of one-to-one emotional support in outreach areas and delivery of the national prevention programme, which includes workshops to secondary school students, training to pastoral staff, and embedding the national Equally Safe at School model within schools in Highland.

Highland Council - Sutherland Cares

This funds delivery of the national prevention programme and young-person engagement in Sutherland to improve mental health and wellbeing.

ROSA - Voice from the Frontline

This funds delivery of the survivor-led activism project, which provides 'zine' workshops to survivors of sexual violence and a train-the-trainer programme across the north of Scotland.

RAPE AND SEXUAL ABUSE SERVICE HIGHLAND

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2025**

17. MOVEMENT IN FUNDS - continued

Highland Third Sector Interface - Community Health & Wellbeing Fund Local Improvement Fund

This fund supports the delivery of RASASH's support line service, providing crisis support, referral, and immediate support to anyone affected by sexual violence.

Highland Third Sector Interface - Community Health & Wellbeing Fund

This fund supports the delivery of RASASH's support service to marginalised groups increasing collaboration with service users to improve services and reach, to further deepen relationships with community groups and ensure learning is incorporated into services improving accessibility.

18. EMPLOYEE BENEFIT OBLIGATIONS

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £30,493 (2024: £33,992).

19. RELATED PARTY DISCLOSURES

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

20. POST BALANCE SHEET EVENTS

The Charity entered into a 5 year lease on 1st July 2025 with an annual rent charge of £22,000 plus VAT.