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REGISTERED COMPANY NUMBER: SC258568 (Scotland)
REGISTERED CHARITY NUMBER: SC025642

Report of the Trustees and

Financial Statements For The Year Ended 31 March 2026

for

Rape Crisis Scotland

Robb Ferguson
Chartered Accountants & Statutory Auditors
Regent Court
70 West Regent Street
Glasgow
G2 2QZ

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Rape Crisis Scotland

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For The Year Ended 31 March 2026

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Rape Crisis Scotland

Report of the Trustees
For The Year Ended 31 March 2026

The Trustees present their annual report together with the audited financial statements of the Rape Crisis Scotland for the 1 April 2025 to 31 March 2026. The annual report serves the purposes of both a Trustees' report and a Directors' report under company law. The Trustees confirm that the annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The principal objectives of Rape Crisis Scotland are:
To relieve those in need; and to advance education, through (but not limited to):

- The provision of support to:
  (i) individuals who have been raped or in any way sexually assaulted or abused, including advocating on their behalf, and
  (ii) local Rape Crisis services across Scotland, enabling collaboration between such organisations in order that they may work more effectively together; and
- The provision of advice, information and training regarding the nature and extent of sexual violence, with the aim of broadening understanding about its prevention and developing appropriate responses.

Significant activities

Rape Crisis Scotland is Scotland's leading organisation working to transform attitudes, improve responses and ultimately to end rape and sexual violence in all its forms.

The organisation has a number of key areas of work:

- We operate the National Rape Crisis Scotland Helpline, offering support and information to anyone affected by sexual violence, and which is open 5pm-midnight, seven days a week.

- We coordinate the National Advocacy Service, which supports people who have engaged, or are considering engaging, with the criminal justice process following a sexual offence.

- We run the National Sexual Violence Prevention Programme, with workers in our member centres engaging with young people across Scotland on issues around consent and healthy relationships.

- We engage in external affairs, communications, campaigns and policy work, aiming to raise awareness of the prevalence and impact of rape, sexual assault and abuse, advocate for better health, justice and community responses, and work to make sure that no matter what happened or when, survivors can access specialist support.

- We provide support to member Rape Crisis Centres through our Training & Membership Development work, work to set up new services in areas where there are gaps in provision, and oversee assessment of the Rape Crisis National Service Standards in Scotland.

- We are partners in the Scottish Women's Rights Centre, a unique partnership project providing free legal and advocacy services to survivors of gender-based violence to inform the development of policy, practice and the law in Scotland.

- The work of the organisation is supported by our office, infrastructure and systems work, ensuring the organisation continue to operate in an efficient, effective and sustainable way.

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Rape Crisis Scotland

Report of the Trustees
For The Year Ended 31 March 2026

STRATEGIC REPORT
Achievements and performance
Charitable activities

The Trustees would like to note their thanks to the staff and volunteer team for their continued hard work, passion and commitment to the work of Rape Crisis Scotland. In particular we would like to recognise the service of outgoing CEO, Sandy Brindley. Sandy's involvement in the Rape Crisis movement covers a thirty-year period, 24 of which were at Rape Crisis Scotland which she worked at since its inception. We are grateful to Sandy for her hard work and dedication to the organisation.

There are many achievements arising from the hard work of staff at Rape Crisis Scotland over the last year, a summary of which is given below, but of particular note is the work which contributed to the introduction of the Victim, Witnesses and Justice Reform (Scotland) Act 2025, which sees the introduction of a specialist sexualist offences court and embeds a trauma informed approach within the Scottish criminal justice system. The reforms contained within the Act in relation to how sexual offences are to be prosecuted are the most significant ever seen in Scotland and this should be recognised.

A summary of key areas of work over the past year is given below:

Rape Crisis Scotland National Helpline - The Rape Crisis Scotland National Helpline is open every night from 5pm to midnight, providing initial, crisis and short-term support to survivors of rape and sexual violence by phone, email, text and webchat.

In 2025-26, the helpline had 4452 support and information contacts. An additional 3375 hang ups and 665 silent calls demonstrate the continued difficulty facing survivors who are reaching out for support during the most difficult times.

Levels of demand for the helpline service remain high and exceed service capacity; however, analysis of unmet need on the phonelines shows a 13% decrease in calls which could not be answered (11,317) compared to data from 2024-25.

The helpline works closely with local services, ensuring survivors can access appropriate support when they need it. Whilst the helpline provides initial and crisis support, local services provide longer-term support or further support for survivors who want to understand more about the justice process. In 2025-26, 126 direct referrals were made from the Helpline to local Rape Crisis centres, and an additional 888 survivors were provided with signposting information to centres and other organisations. A further 152 signposted to the National Advocacy Service or Scottish Women's Rights Centre.

The Helpline's annual volunteer training programme continues to bring new skills, experience and energy to the team and increases the capacity of the service. New volunteers completed training and joined the Helpline rota in August 2025, with a new training block planned for April 2026.

The National Advocacy Service - The National Advocacy Service (NAS) is a network of specialist Rape Crisis Advocacy Workers across Scotland who help survivors to access and navigate the criminal justice system. Advocacy Workers provide support and information at every stage of the criminal justice system and provide emotional support throughout the process and after court is finished. Advocacy Workers are employed by both RCS and local services, and the project is coordinated nationally by Rape Crisis Scotland.

Referrals to NAS are at the highest level since its inception. In 2025-26, 3,055 survivors were supported by the NAS across Scotland. We supported survivors at every stage of the criminal justice process, with 180 survivors supported at police statements, 77 with video recorded interviews, 113 in writing victim impact statements and 168 supported at precognition. In addition, 306 survivors were supported at court, 135 supported at court familiarisation visits and 54 survivors supported to engage with complaints processes.

Advocacy workers provided a combined total of 34,074 support hours in this period. Despite no change to resourcing and standstill budgets, the NAS delivered 6% more advocacy support hours in 2025/26 than in the previous year.

However, caseloads and waiting lists for the National Advocacy Service remained at critically high levels, affecting survivors' ability to access specialist support quickly. The NAS continues to be unable to meet the high survivor demand for this support with current funding levels. There has been a 22% increase in the number of survivors (1378) who spent time waiting for NAS support this year compared to the last.

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Prevention - Our national prevention work continues to reach tens of thousands of young people, working with teachers, schools, colleagues and universities across Scotland to tackle sexual and gender-based violence. Prevention Workers are employed by local services, and the project is coordinated nationally by Rape Crisis Scotland. The national Prevention work has three key strands:

- **National Sexual Violence Prevention Programme** - In 2025-26, 33,084 young people took part in 2,558 Sexual Violence Prevention Programme workshops across 191 schools covering consent, power, pornography, healthy relationships and understanding sexual violence. Following these workshops, almost all young people (97%) strongly agreed that the understand consent and that they understand sexual violence as an abuse of power (96%).

- **Equally Safe at School (ESAS)** - Our whole school approach to tackling gender-based violence, continued to grow significantly during the year. In 2025-26, 271 schools were registered, including 119 new sign-ups in 2025/26. We continued to increase school staff understanding of gender-based violence and strengthening their capacity to prevent and respond to it through our staff training outputs. During this period, 2,089 staff across 68 schools and 26 Local Authority areas completed the ESAS GBV eLearning Module, and 13 Enhanced ESAS training sessions were delivered to 128 staff - with 97% of staff attending training reporting increased confidence and knowledge in supporting disclosures.

- **Equally Safe in Colleges and Universities (ESCU)** - During 2025-26, the Equally Safe in Colleges and Universities programme completed a Student Survivor Engagement Project, creating opportunities for students to share their experiences of reporting gender-based violence and seeking support from their colleges and universities. Survivors wanted improvements in trauma-informed practice, better support and communication and changes to institutional culture. Through the project we also established a survivor engagement toolkit to enable us to support continuous improvement across Scotland's colleges and universities in future.

- **No More! Prevention programme** - We continued to lead the development of the No More! Sexual Violence Prevention Programme for young people with learning disabilities. Originally created by Rape & Sexual Abuse Service Highland and Forth Valley Rape Crisis Centre, the programme aims to address a significant gap in accessible prevention education for young people with learning disabilities to improve access to the knowledge, skills and support they need to build safe, respectful relationships free from violence and exploitation. Ten staff and 217 young people took part in pilot workshops in 2025-26 and the programme is now ready to be implemented in our work across the country.

Communications, Policy & External Affairs - Our communications, policy and external affairs work ensured that we continue to be a leading voice in Scotland in raising awareness of sexual violence, highlighting support services, platforming the voices of survivors, and holding decision makers to account. This saw the results of many years of campaigning for change.

The Victims, Witnesses and justice Reform (Scotland) Act was passed in September 2025. Rape Crisis Scotland and its Survivor Reference Group played an important role in shaping the contents of this act over the past several years. Some of the changes include access to free court transcripts, changes to victim impact statements and the parole process, and the right to free independent legal advice for complainers.

One of the significant reforms in the bill was the removal of Scotland's third verdict. The 'End Not Proven' campaign was launched by Rape Crisis Scotland and a survivor known as Miss M in 2018, calling for an end to the 'not proven' verdict which has been used disproportionately in rape and sexual offence cases. The campaign successfully concluded on 1 January 2026, when the 'not proven' verdict was removed.

We are actively advising on implementing aspects of the new Act which have specific impacts on survivors of rape and sexual violence, including around access to independent legal advice and exploring the impact of rape myths. We continue to be represented on key working groups, including the Equally Safe Joint Strategic Board, the Governance Group for implementing Lady Dorrian's review of the management of sexual offences, the Victims Taskforce and the COPFS Expert Group on Sexual Crime.

Following a Supreme Court judgement around the admissibility of character and sexual history evidence in November 2025, we worked with the Emma Ritch Law Clinic to provide clear information to help survivors understand what impact the judgment may have on them. We also worked with members of the media to ensure that responsible and accurate information was published.

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After successful consultation with the Scottish Sentencing Council last year, we were pleased to see minimum sentencing guidelines raised to five years for a perpetrator of rape and seven years for the rape of a child. This came into effect in March 2026.

Training & Membership Development - This year the Training & Membership Development team have continued to provide training, development and support and to the wider Rape Crisis membership across Scotland. Alongside a programme of training for staff, this also included the continued development of the sexual violence accredited training programme. We continue to operate the Rape Crisis Knowledge & Learning Hub which allows Rape Crisis Centres to share resources and best practice across the membership.

All members of Rape Crisis Scotland are currently undergoing National Service Standard assessment as part of our national quality monitoring activity. This has involved member centres reviewing their policies and practices and submitting a significant volume of evidence to demonstrate that they meet our quality indicators around Specialist Service Provision, Strong Leadership, Responsiveness to Survivors, Lasting Impact and Safe Practice.

We have delivered a programme of Learning & Development to enhance the knowledge and skills of specialist workers in member centres. This has included specialist input on working with male survivors and have developed a national training and resource for new support workers. We have facilitated multiple communities of practice for Trustees, senior leadership, training workers and different role types of frontline workers. We have developed a new feminist governance resource with a renewed, practical focus on good governance, power and accountability and inclusive Trustee recruitment.

We continue to develop our participation work, supporting survivors to influence policy and practice at a local and national level, and ensuring that survivor voices are at the heart of Rape Crisis Scotland and the RCS membership. This includes establishing a Survivor Activist Mentorship Programme, whereby survivors involved in running grassroots peer support or campaigns have been supported by RCS to build the capacity of their operations.

We continue to deliver training to external organisations, aiming to improve responses to survivors in a range of sectors. This includes delivering training to Police Scotland, the Crown Office, Procurator Fiscal Service, the Criminal Injuries Compensation Authority, the SWRC Solicitor Signposting Network and a range of wider organisations within the voluntary and statutory sector.

The Scottish Women's Rights Centre (SWRC) -

Scottish Women's Rights Centre (SWRC) provides free, specialist legal advice, representation, and advocacy to promote access to justice for women aged 16+ who are survivors of gender-based violence including domestic abuse, honour-based abuse, rape and sexual violence. Established in 2015, it is a collaboration between Just Right Scotland, Rape Crisis Scotland and the University of Strathclyde's Law Clinic.

In 2025-26, the SWRC responded to 279 calls, 138 emails and 558 contact forms. The pro-bono Solicitor Helpline completed 108 calls, and 51 legal call backs were provided to survivors. We delivered 226 general legal surgeries and 58 immigration surgeries. The SWRC advocacy service provided ongoing advocacy support to 22 survivors.
The SWRC also works in partnership with the RCS National Helpline to deliver the Followit App - a smartphone app which allows survivors to record and report incidents of stalking and harassment. The app currently has 861 registered users.

Limited capacity impacts upon all areas of the SWRC, which has been operating within a funding ceiling at a time of rising costs. This has meant that emerging vacancies, such as maternity cover for solicitors, cannot be filled and advocacy services have had to be reduced. In September 2025, due to a lack of resources, the SWRC was forced to pause its call back service and changed the way that initial legal advice is delivered. Increasing the number of legal surgeries has allowed us to continue supporting survivors despite our diminished capacity.

Financial review
Financial position
The Trustees are satisfied with the financial position of the company and are grateful for the continuing funding from the Scottish Government and other grant holders. Overall, there are net incoming resources of £93,748 (2025: £1,655) in the year. Overall net assets have increased from £610,962 (2024-25) to £704,710 (2025-26).

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STRATEGIC REPORT

Financial review

Reserves policy

The Trustees have established an approach whereby unrestricted funds not committed or invested in tangible fixed assets held by the charity should be equivalent to approximately three months of resources expended, excluding grants paid. The Trustees are satisfied that this amount has been met. The Trustees will endeavour to increase reserves in line with inflation where possible, and to monitor the activities of the charity.

Going concern

The charity has core and project funding and the funding agreements vary between 1-2 year terms. The level of project activity is directly linked to funding availability. The charity continues to rely on core funding which is essential to allow it to meet its objectives and in addition to seek funding opportunities for specific support projects. Funding has been secured for 2025/26 and 2026/27 for key areas of work. The Trustees and Leadership Team continue to seek and secure additional funding for the charity to allow the charity to continue to meet its objectives.

Having considered budgets and cash flows, quarterly management accounts and available working capital, 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.

Principal risks and uncertainties

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining reserve levels, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. A key risk identified by the Trustees is the changing landscape for third sector funding with increased short-term grants, stand-still funding and limited sources of funding coming into the charity. Actively addressing this through development of a Fundraising Strategy and the identification of other funders to develop capacity within RCS is part of the 2026-29 strategy. The Trustees also recognise the risks associated with the pension scheme deficit and the resultant annual funding of the pension scheme deficit repayment plan.

Future plans

The work covered in this report sits under the RCS 2023-26 Strategic Plan.

During this time period an updated Strategic Plan for 2026-29 has been developed, focusing on four key strategic priorities:

1. Sexual violence is challenged, prevented and not tolerated in Scottish society.
2. Survivors of sexual violence have a right to high quality, specialist support when they need it.
3. Rape Crisis expertise and survivors' experiences are at the heart of decision making.
4. Rape Crisis Scotland is grounded in interjectional feminist and anti-racist principles with a membership that is strong, connected, collaborative and sustainable.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is controlled by its governing document, Articles of Association, and constitutes a company, limited by guarantee, as defined by the Companies Act 2006. It is also a charity registered in Scotland.

Recruitment and appointment of new trustees

The Trustees are appointed at the Annual General Meeting of the company. Any full member may be appointed a Trustee. A corporate full member can only have one representative holding office as a Trustee at any time and nominate one member on any occasion of election / reappointment. The Trustees may at any time appoint any woman, on the basis that she has special skills or experience which would be of assistance to the Board of Directors, as a co-opted Trustee. Any Trustee appointed since the last Annual General Meeting shall retire from office and out of the remaining Trustees one shall retire from office. A Trustee who retires from office shall be eligible for re-election.

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STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The company is managed by the Board of Directors who meet on a regular basis to discuss and consider the operations of the company.

Full membership of the company is open to any company or other corporate body or individual who adhere to and comply with the terms of the Rape Crisis Scotland Best Practice Model and the Rape Crisis National Service Standards and which provides support to individuals who have been raped or sexually abused.
The company may, in General Meeting, admit as an Associate Member any individual or organisation who does not meet the conditions of full membership. Associate Members do not have voting rights. Membership requires the approval of the Board of Directors.

As a company limited by guarantee, the company has no share capital in which the Trustees can have a beneficial interest.

Induction and training of new trustees

New Trustees are provided with an induction pack, copies of the Articles of Association and the aims and objectives. Additionally, they are offered training opportunities to strengthen and develop key skills, mapped against the RCS competency framework.

Key management remuneration

The key management of the charity are deemed to be the Trustees, the Chief Executive Officer and the Leadership Team. The remuneration policy for all employees is set out in the RCS salary framework.

Risk management

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining reserve levels, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC258568 (Scotland)

Registered Charity number

SC025642

Registered office

2nd Floor
138 West Regent Street
Glasgow
G2 2RQ

Trustees

E Dominy (resigned 6.9.25)
K Hardy-Jensen
L Millen (resigned 31.1.26)
S A Stein
L A Ward (resigned 24.4.25)
C Scott (appointed 1.6.25) (resigned 17.10.25)
A Taylor (appointed 28.8.25) (resigned 31.1.26)
S Nair (appointed 26.11.25) (resigned 10.6.26)
L Mitchell (appointed 22.1.26)
R McPherson (appointed 26.11.25)

Company Secretary

A Taylor

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REFERENCE AND ADMINISTRATIVE DETAILS

Auditors
Robb Ferguson
Chartered Accountants & Statutory Auditors
Regent Court
70 West Regent Street
Glasgow
G2 2QZ

STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS

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 auditors are 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 auditors are aware of that information.

AUDITORS

The Auditors, Robb Ferguson Chartered Accountants, have indicated their willingness to continue in office. The appointment of Auditors moving forward will be agreed at the AGM.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on .....07 September 2026..... and signed on the board's behalf by:

Signed by:
katie Hardy-Jensen
.....4C12F6702EBA4EF...
K Hardy-Jensen – Vice Chair of the Board

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Rape Crisis Scotland

Statement of Trustees' Responsibilities
For The Year Ended 31 March 2026

The Trustees (who are also the Directors of the Charity for the purposes of company law) 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).

Company law requires the Trustees to prepare financial statements for each financial year. Under company 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 its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make 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 enable them to ensure that the financial statements comply with the Companies Act 2006, 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.

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Report of the Independent Auditors to the Trustees and Members of Rape Crisis Scotland

Opinion
We have audited the financial statements of Rape Crisis Scotland (the 'charitable company') for the year ended 31 March 2026 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is 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 charitable company'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 Companies Act 2006, 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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company 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 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 charitable company'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.

Opinions on other matters prescribed by the Companies Act 2006
In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

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Report of the Independent Auditors to the Trustees and Members of Rape Crisis Scotland

Matters on which we are required to report by exception
In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

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

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees
As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) 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 to preparing the financial statements, the trustees are responsible for assessing the charitable company's ability 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 charitable company or to cease operations, or have no realistic alternative but to do so.

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Report of the Independent Auditors to the Trustees and Members of Rape Crisis Scotland

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue 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.

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with regulations made under those acts.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:
Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:
- The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- We identified the laws and regulations applicable to the company through discussions with directors and other management, and from our wider knowledge and experience;
- We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charitable company, including the the Charities Accounts (Scotland) Regulations 2006, the Companies Act 2006, and Financial Reporting Standard 102 Statement of Recommended Practice.
- We assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- Identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:
- Making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- Considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations
Audit response to risks of irregularities identified

To address the risk of fraud through management bias and override of controls, we:
- Performed analytical procedures to identify any unusual or unexpected relationships;
- Tested journal entries to identify unusual transactions;
- Assessed whether judgements and assumptions made in determining the accounting estimates set out were indicative of potential bias; and
- Investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:
- Agreeing financial statement disclosures to underlying supporting documentation;
- Reading the minutes of meetings of those charged with governance;
- Enquiring of management as to actual and potential litigation and claims; and
- Reviewing correspondence with HMRC, OSCR and the charitable company's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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.

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Report of the Independent Auditors to the Trustees and Members of Rape Crisis Scotland

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company'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 charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Signed by:
Janice Alexander
4A471C029C1444B...

Janice Alexander CA (Senior Statutory Auditor)
for and on behalf of Robb Ferguson
Chartered Accountants & Statutory Auditors
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
Regent Court
70 West Regent Street
Glasgow
G2 2QZ

Date: 07 September 2026

Docusign Envelope ID: AF1EE89F-EF19-8981-81C6-D3D64A8D27FC

Rape Crisis Scotland

Statement of Financial Activities
For The Year Ended 31 March 2026

	Notes	Unrestricted funds £	Restricted funds £	**2026 Total funds £**	2025 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	**86,469**	**10,254**	**96,723**	63,254
Charitable activities	4				
Charitable activities		**-**	**4,730,786**	**4,730,786**	5,602,751
Investment income	3	**2,498**	**-**	**2,498**	2,948
Total		**88,867**	**4,741,040**	**4,830,007**	5,668,953
EXPENDITURE ON					
Charitable activities	5				
Direct costs		**1,708**	**2,001,699**	**2,003,407**	1,795,204
Support costs		**1,308**	**10,482**	**11,790**	11,843
Grants to institutions		**-**	**2,721,062**	**2,721,062**	3,860,251
Total		**3,016**	**4,733,243**	**4,736,259**	5,667,298
NET INCOME		**85,951**	**7,797**	**93,748**	1,655
Transfers between funds	16	**48,757**	**(48,757)**	**-**	-
Net movement in funds		**134,708**	**(40,960)**	**93,748**	1,655
RECONCILIATION OF FUNDS					
Total funds brought forward		**420,424**	**190,538**	**610,962**	609,307
TOTAL FUNDS CARRIED FORWARD		**555,132**	**149,578**	**704,710**	610,962

The notes form part of these financial statements

Docusign Envelope ID: AF1EE89F-EF19-8981-81C6-D3D64A8D27FC

Rape Crisis Scotland

Statement of Financial Position
31 March 2026

	Notes	Unrestricted funds £	Restricted funds £	**2026 Total funds £**	2025 Total funds £
CURRENT ASSETS					
Debtors	13	**78,701**	**4,693,916**	**4,772,617**	4,054,215
Cash at bank and in hand		**590,464**	**145,288**	**735,752**	743,617
		669,165	**4,839,204**	**5,508,369**	4,797,832
CREDITORS					
Amounts falling due within one year	14	**(114,033)**	**(4,689,626)**	**(4,803,659)**	(4,186,870)
NET CURRENT ASSETS		**555,132**	**149,578**	**704,710**	610,962
TOTAL ASSETS LESS CURRENT LIABILITIES		**555,132**	**149,578**	**704,710**	610,962
NET ASSETS/(LIABILITIES)		**555,132**	**149,578**	**704,710**	610,962
FUNDS	16				
Unrestricted funds				**555,132**	420,424
Restricted funds				**149,578**	190,538
TOTAL FUNDS				**704,710**	610,962

07 September 2026

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

Signed by:
katie Hardy-Jensen
4C12F6702EBA4EF...

.....

K Hardy-Jensen – Vice Chair of the Board

The notes form part of these financial statements

Docusign Envelope ID: AF1EE89F-EF19-8981-81C6-D3D64A8D27FC

Rape Crisis Scotland

Statement of Cash Flows
For The Year Ended 31 March 2026

	Notes	2026 £	2025 £
Cash flows from operating activities			
Cash generated from operations	1	**(9,055)**	44,592
Interest paid		**(1,308)**	(1,994)
Net cash (used in)/provided by operating activities		**(10,363)**	42,598
Cash flows from investing activities			
Interest received		**2,498**	2,948
Net cash provided by investing activities		**2,498**	2,948
Change in cash and cash equivalents in the reporting period		**(7,865)**	45,546
Cash and cash equivalents at the beginning of the reporting period		**743,617**	698,071
Cash and cash equivalents at the end of the reporting period		**735,752**	743,617

The notes form part of these financial statements

Docusign Envelope ID: AF1EE89F-EF19-8981-81C6-D3D64A8D27FC

Rape Crisis Scotland

Notes to the Statement of Cash Flows
For The Year Ended 31 March 2026

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2026	2025
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	**93,748**	1,655
Adjustments for:		
Interest received	**(2,498)**	(2,948)
Interest paid	**1,308**	1,994
Movement in pension scheme	**-**	(986)
Increase in debtors	**(718,402)**	(1,117,782)
Increase in creditors	**616,789**	1,162,659
Net cash (used in)/provided by operations	**(9,055)**	44,592

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.25	Cash flow	**At 31.3.26**
	£	**£**	**£**
Net cash			
Cash at bank and in hand	**743,617**	**(7,865)**	**735,752**
	743,617	**(7,865)**	**735,752**
Total	**743,617**	**(7,865)**	**735,752**

The notes form part of these financial statements

Docusign Envelope ID: AF1EE89F-EF19-8981-81C6-D3D64A8D27FC

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

Going Concern
The Charity has core and project funding, and the funding agreements vary between 1-3 year terms. The level of project activity is directly linked to funding availability. The charity continues to rely on core funding which is essential to allow it to meet its objectives and in addition to seek funding opportunities for specific support projects. Funding has been secured up to 2026/27 for key funding agreements. The trustees and key management continue to seek and secure additional funding for the charity to allow the charity to continue to meet its objectives.

Having considered budgets and cash flows, monthly management accounts and available working capital, 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.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the charity, can be reliably measured.

Critical accounting 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 for assets and liabilities reported at the balance sheet date and the amounts reported for revenue and expenses during the year. However, the nature of estimation means that actual outcomes could differ from those estimates. The following judgements and estimates have had the most significant effects on amounts recognised in the financial statements.

Allocation of grant income and expenditure
Allocation of expenditure between activities - Support costs are allocated between charitable activities and governance based on the time spent by senior management on undertaking the charity’s activities.

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.

- Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance. Income is deferred when performance related grants are received in advance of the performances or event to which they relate.
- Incoming resources from charitable trading activity are accounted for when earned (as related goods and services are provided).

continued...

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1. ACCOUNTING POLICIES - continued

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Charitable activities
Costs of charitable activities incurred in delivering the charity's objectives, including the direct costs of providing services, together with an apportioned share of support costs and governance costs attributable to those activities.

Governance costs
Governance costs, a category within support costs, are costs attributable to compliance with the charity's constitutional and statutory requirements.

Taxation
The charity is exempt from corporation tax on its charitable activities. As the charity is not registered for VAT, all VAT suffered is non recoverable and as such is included in the associated expense or asset within the financial statement.

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

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

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

Financial instruments
Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets
Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Derecognition of financial assets
Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Basic financial liabilities
Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present

continued...

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1. ACCOUNTING POLICIES - continued

Financial instruments
value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities
Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2. DONATIONS AND LEGACIES

	2026	2025
	£	£
Donations and legacies	**66,848**	31,607
Training income	**23,523**	10,864
Small funds	**6,352**	20,783
	96,723	63,254

3. INVESTMENT INCOME

	2026	2025
	£	£
Deposit account interest	**2,498**	2,948

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	**2026**	2025
		£	£
Grants	Charitable activities	**4,730,786**	5,602,751

continued...

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4. INCOME FROM CHARITABLE ACTIVITIES - continued

Details of grant funding received in year:

	2026	2025
	£	£
Legal Education Foundation (LEF) - Scottish Women's Rights Centre (SWRC)	80,170	87,853
Scottish Government - Scottish Women's Rights Centre (SWRC)	318,003	283.026
Scottish Legal Aid Board - Scottish Women's Rights Centre (SWRC)	282,966	234,351
Scottish Government (Children, Young People & Families Early Intervention Fund, CYPFEI) - National Prevention Service	336,000	336,000
Scottish Government (Inspiring Scotland, Delivering Equally Safe Partnership, DES) - National Prevention Service	460,562	411,036
Scottish Government (Inspiring Scotland, Delivering Equally Safe, DES) - Rape Crisis Scotland	1,056,023	937,054
Scottish Government (VAWG Criminal Justice Funding) - Director of Prevention & Training	42,841	42,841
Scottish Government - Equally Safe at Schools (ESAS) Capacity Building	40,000	27,318
Scottish Government (Victim Centred Approach Fund, VCAF) - National Advocacy Service	2,017,872	2,017,872
Scottish Government (Covid Emergency Fund) - Waiting List Funding for Local Rape Crisis Centres	-	1,167,000
Scottish Government - Equally Safe in Colleges & Universities (ESCU)	45,000	45,000
Scottish Government - Equally Safe at Schools (ESAS) - NIHR	16,349	-
Scottish Government - Complainer's Guide	35,000	-
Other grants	-	13.400
	4,730,786	5,602,751

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6)	Grants to institutions (see note 7)	Support costs (see note 8)	Totals
	£	£	£	£
Direct costs	**2,003,407**	**-**	**-**	**2,003,407**
Support costs	**-**	**-**	**11,790**	**11,790**
Charitable activities	**-**	**2,721,062**	**-**	**2,721,062**
	2,003,407	**2,721,062**	**11,790**	**4,736,259**

continued...

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6. DIRECT COSTS OF CHARITABLE ACTIVITIES

Analysis of expenditure on charitable activities

Direct Costs	**2026**	2025
	£	£
Staff costs	1,556,917	1,420,213
General office expenses	38,602	51,131
Premises expenses	52,261	102,584
Travel and subsistence	17,251	18,928
Legal and professional fees	25,116	40,141
Training and conference	52,783	36,405
Project costs	173,042	52,443
IT costs	87,435	73,359
	2,003,407	1,795,204

Project costs represent restricted one-off projects that sit alongside main charitable activities.

7. GRANTS PAYABLE

	2026	2025
	£	£
Grants to institutions	**2,721,062**	3,860,251

Grants to institutions represents monies dispersed to local rape crisis centres and Just Right Scotland.

8. SUPPORT COSTS

	Management	Governance costs	Totals
	£	£	£
Support costs	**1,308**	**10,482**	**11,790**

Governance costs

	2026	2025
	£	£
Auditors' remuneration	9,720	9,600
Board expenses	762	249
	10,482	9,849

9. NET INCOME/(EXPENDITURE)

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

	2026	2025
	£	£
Auditors' remuneration	**9,720**	9,600

continued...

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10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2026 nor for the year ended 31 March 2025.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2026 nor for the year ended 31 March 2025.

11. STAFF COSTS

	2026	2025
	£	£
Wages and salaries	**1,289,320**	1,200,473
Social security costs	**138,852**	109,044
Other pension costs	**128,745**	110,696
	1,556,917	1,420,213

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

	2026	2025
Sexual violence support staff	**38**	37
Management and administration	**4**	4
	42	41

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2026	2025
£60,001 - £70,000	**1**	1

The key management of the charity are deemed to be the trustees, the Chief Executive Officer(s), the Director of Operations and 2 members of the management team. The total employee benefits, including Employer's NIC, of the key management personnel in the year were £256,469 (2025: £242,653).

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	33,337	29,917	63,254
Charitable activities			
Charitable activities	13,400	5,589,351	5,602,751
Investment income	2,948	-	2,948
Total	49,685	5,619,268	5,668,953
EXPENDITURE ON			
Charitable activities			
Direct costs	78,508	1,716,696	1,795,204
Support costs	11,843	-	11,843
Grants to institutions	-	3,860,251	3,860,251

continued...

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12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
Total	90,351	5,576,947	5,667,298
NET INCOME/(EXPENDITURE)	(40,666)	42,321	1,655
Transfers between funds	65,122	(65,122)	-
Net movement in funds	24,456	(22,801)	1,655
RECONCILIATION OF FUNDS			
Total funds brought forward	395,968	213,339	609,307
TOTAL FUNDS CARRIED FORWARD	420,424	190,538	610,962

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026	2025
	£	£
Trade debtors	**9,606**	7,654
Other debtors	**25,024**	231
Accrued income	**4,715,573**	4,022,218
Prepayments	**22,414**	24,112
	4,772,617	4,054,215

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026	2025
	£	£
Trade creditors	**37,217**	29,360
Social security and other taxes	**33,478**	25,590
Sundry creditors	**12,059**	11,967
Accrued expenses	**495,690**	64,323
Deferred income	**4,225,215**	4,055,630
	4,803,659	4,186,870

The deferred income all relates to grants received for charitable activities where at the year end the performance criteria has not been met and will be met in future accounting periods.

	2026	2025
	£	£
Opening deferred income	4,055,630	2,884,356
Element utilised in the year	(4,048,516)	(2,877,242)
	7,114	7,114
Funding received in year deferred to future periods	4,218,101	4,048,516
Closing deferred income	**4,225,215**	4,055,630

continued...

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15. LEASING AGREEMENTS

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

	2026	2025
	£	£
Within one year	**20,750**	20,750
Between one and five years	**46,688**	67,438
	67,438	88,188

16. MOVEMENT IN FUNDS

	At 1.4.25	Net movement in funds	Transfers between funds	At 31.3.26
	£	£	£	£
Unrestricted funds				
General fund	**420,424**	**85,951**	**48,757**	**555,132**
Restricted funds				
National Helpline	**79,453**	**(7,378)**	**-**	**72,075**
Scottish Women's Rights Centre	**39,007**	**12,878**	**(13,000)**	**38,885**
Emergency/Justice Fund	**9,757**	**(2,394)**	**-**	**7,363**
CYPF Early Intervention Fund	**-**	**2,250**	**(2,250)**	**-**
Delivering Equally Safe Partnership	**-**	**7,528**	**(7,528)**	**-**
Equally Safe in Colleges & Universities	**-**	**3,863**	**(3,863)**	**-**
VAWG Criminal Justice Funding	**-**	**4,046**	**(4,046)**	**-**
Victim Centred Approach Fund	**-**	**12,000**	**(12,000)**	**-**
Diversification & Service Evaluation	**49,693**	**(24,859)**	**-**	**24,834**
ESAS Capacity Building	**-**	**4,078**	**(4,078)**	**-**
ESAS NIHR	**6,204**	**(4,212)**	**(1,992)**	**-**
SARCS - Scottish Government	**460**	**-**	**-**	**460**
Prevention Training Fund	**5,964**	**-**	**-**	**5,964**
	190,538	**7,797**	**(48,757)**	**149,578**
TOTAL FUNDS	**610,962**	**93,748**	**-**	**704,710**

Transfers between funds from Restricted to General funds represent pre-agreed contributions to core costs as per grant agreements.

continued...

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16. 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	**88,867**	**(3,016)**	**85,951**
Restricted funds			
National Helpline	**-**	**(7,378)**	**(7,378)**
Scottish Women's Rights Centre	**687,058**	**(674,180)**	**12,878**
Emergency/Justice Fund	**-**	**(2,394)**	**(2,394)**
CYPF Early Intervention Fund	**336,000**	**(333,750)**	**2,250**
Delivering Equally Safe	**1,056,023**	**(1,056,023)**	**-**
Delivering Equally Safe Partnership	**460,562**	**(453,034)**	**7,528**
Equally Safe in Colleges & Universities	**45,000**	**(41,137)**	**3,863**
VAWG Criminal Justice Funding	**42,841**	**(38,795)**	**4,046**
Victim Centred Approach Fund	**2,017,871**	**(2,005,871)**	**12,000**
Diversification & Service Evaluation	**-**	**(24,859)**	**(24,859)**
ESAS Capacity Building	**40,000**	**(35,922)**	**4,078**
ESAS NIHR	**16,349**	**(20,561)**	**(4,212)**
SARCS - Scottish Government	**2,244**	**(2,244)**	**-**
Scottish Government - Access to Work	**1,836**	**(1,836)**	**-**
Complainer's Guide - Scottish Government	**35,000**	**(35,000)**	**-**
ILA - Scottish Government	**256**	**(256)**	**-**
	4,741,040	**(4,733,240)**	**7,797**
TOTAL FUNDS	**4,830,007**	**(4,736,259)**	**93,748**

continued...

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16. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.24 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
General fund	396,954	(41,652)	65,122	420,424
Pension Reserve	(986)	986	-	-
	395,968	(40,666)	65,122	420,424
Restricted funds				
National Helpline	93,201	(13,748)	-	79,453
Scottish Women's Rights Centre	21,058	42,500	(24,550)	39,008
Emergency/Justice Fund	26,593	(16,836)	-	9,757
CYPF Early Intervention Fund	-	10,702	(10,702)	-
Delivering Equally Safe Partnership	-	4,358	(4,358)	-
Equally Safe in Colleges & Universities	-	4,469	(4,469)	-
VAWG Criminal Justice Funding	-	5,142	(5,142)	-
Victim Centred Approach Fund	-	10,529	(10,529)	-
Diversification & Service Evaluation	65,000	(15,307)	-	49,693
ESAS Capacity Building	-	3,380	(3,380)	-
Centre Access Fund	1,524	(1,524)	-	-
ESAS NIHR	-	8,196	(1,992)	6,204
SARCS - Scottish Government	-	460	-	460
Prevention Training Fund	5,963	-	-	5,963
	213,339	42,321	(65,122)	190,538
TOTAL FUNDS	609,307	1,655	-	610,962

continued...

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16. 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	49,685	(91,337)	(41,652)
Pension Reserve	-	986	986
	49,685	(90,351)	(40,666)
Restricted funds			
National Helpline	389	(14,137)	(13,748)
Scottish Women's Rights Centre	613,974	(571,474)	42,500
Emergency/Justice Fund	-	(16,836)	(16,836)
CYPF Early Intervention Fund	336,000	(325,298)	10,702
Covid Emergency Funding	1,167,000	(1,167,000)	-
Delivering Equally Safe	937,055	(937,055)	-
Delivering Equally Safe Partnership	411,036	(406,678)	4,358
Equally Safe in Colleges & Universities	45,000	(40,531)	4,469
VAWG Criminal Justice Funding	42,841	(37,699)	5,142
Victim Centred Approach Fund	2,017,871	(2,007,342)	10,529
Diversification & Service Evaluation	-	(15,307)	(15,307)
ESAS Capacity Building	27,318	(23,938)	3,380
Centre Access Fund	-	(1,524)	(1,524)
ESAS NIHR	8,717	(521)	8,196
SARCS - Scottish Government	7,771	(7,311)	460
Scottish Government - Access to Work	2,376	(2,376)	-
University of Glasgow - Summer Intern	1,920	(1,920)	-
	5,619,268	(5,576,947)	42,321
TOTAL FUNDS	5,668,953	(5,667,298)	1,655

Restricted Funds

Complainers Guide – Scottish Government – this can only be used towards the development of a guide aimed at those with cases of sexual offences which is prosecuted in the High Court.

ILA Advisory Group – Scottish Government – this fund is for expenses for lived experience panel members.

Legal Education Foundation (LEF) - this is funding which can only be used against the agreed budget for delivering the LEF project within the Scottish Women's Rights Centre (SWRC).

Scottish Women's Rights Centre (SWRC) - this is funding which can only be used against the agreed budget for the Scottish Women's Rights Centre.
Scottish Legal Aid Board - this is funding which can only be used against the agreed budget for the Scottish Women's Rights Centre (SWRC).

Children, Young People & Families Early Intervention Fund (CYPFEI) - this is funding which goes towards the National Prevention Service, primarily to be distributed to member and non-member delivery centres who deliver the prevention service.

Covid Emergency Funding - this was funding which was distributed to member and non-member delivery centres to address waiting list issues within their centres. The funding ended in March 2025.

Delivering Equally Safe (DES) - this is funding which can only be used to deliver core costs and also a number of key parts of the organisation: the national helpline, external affairs & communications, training & membership development, office & admin, governance costs and management costs.

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16. MOVEMENT IN FUNDS - continued

National helpline - This is funding which can only be used against the agreed budget to deliver the national RCS Helpline. This is part of the wider DES funding.

Delivering Equally Safe Partnership (DESP) - this is funding can only be used for delivery of the National Prevention Service. The funding is used for core costs and staffing for coordination staff within RCS and some funds are distributed to member and non-member delivery centres who deliver the National Prevention Service.

Equally Safe in Colleges & Universities (ESCU) - this is funding which can only be used for delivery the Equally Safe in Colleges & Universities service.

Victim Centred Approach Fund (VCAF) - this is funding which can only be used for delivery of the National Advocacy Service. This includes core costs and coordination staff within RCS, advocacy workers within RCS, and funds which are distributed to member and non-member delivery centres who deliver the National Advocacy Service (NAS).

Diversification & Service Evaluation - this is funding which contributes to fundraising support for member and non-member delivery centres and assessment of the Rape Crisis National Service Standards.

Equally Safe at School (ESAS) - This is funding which can only be used for delivery of the Equally Safe at School (ESAS) service.

ESAS National Institute of Health Research funding (NIHR) - This is funding which contributes to staff costs and overheads related to the delivery of the Equally Safe at School (ESAS) service.

VAWG Criminal Justice Funding - this is funding to cover the Director of Prevention & Training post and associated costs.

17. EMPLOYEE BENEFIT OBLIGATIONS

The company participates in a multi-employer scheme which provides benefits to some 77 non-associated employers. The Scottish Voluntary Sector Pension Scheme is a defined benefit scheme in the UK. It is not possible for the company to obtain sufficient information to enable it to account for the scheme as a defined benefit scheme. Therefore, it accounts for the scheme as a defined contribution scheme.

The scheme is subject to the funding legislation outlined in the Pensions Act 2004 which came into force on 30 December 2005. This, together with documents issued by the Pensions Regulator and Technical Actuarial Standards issued by the Financial Reporting Council, set out the framework for funding defined benefit occupational pension schemes in the UK.

The scheme is classified as a 'last-man standing arrangement'. Therefore, the company is potentially liable for other participating employers' obligations if those employers are unable to meet their share of the scheme deficit following withdrawal from the scheme. Participating employers are legally required to meet their share of the scheme deficit on an annuity purchase basis on withdrawal from the scheme.

A full actuarial valuation for the scheme was carried out with an effective date of 30 September 2023. This actuarial valuation was certified on 27 June 2024 and showed assets of £86.2m, liabilities of £88.2m and a deficit of £2.0m. From 1 June 2024 the majority of employers no longer pay deficit contributions.
Some employers have agreed concessions (both past and present) with the Trustee and have contributions up to 28 February 2034. Note that the scheme's previous valuation was carried out with an effective date of 30 September 2020. This valuation showed assets of £153.3m, liabilities of £160.0m and a deficit of £6.7m. To eliminate this funding shortfall, the Trustee asked the participating employers to pay additional contributions to the scheme as follows:

Deficit contributions - From 1 April 2022 to 31 May 2024: £1,473,969 per annum (payable monthly and increasing by 3% each on 1st April)

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17. EMPLOYEE BENEFIT OBLIGATIONS - continued

The recovery plan contributions are allocated to each participating employer in line with their estimated share of the scheme liabilities.

Where the scheme is in deficit and where the company has agreed to a deficit funding arrangement the company recognises a liability for this obligation. The amount recognised is the net present value of the deficit reduction contributions payable under the agreement that relates to the deficit. The present value is calculated using the discount rate detailed in these disclosures. The unwinding of the discount rate is recognised as a finance cost.

The amounts recognised in the Statement of Financial Activities are as follows:

	Defined Benefit Pension Plans	
	2026	**2025**
	£	£
Current service cost	-	-
Net interest from net defined benefit asset/liability	-	2
Past service cost	-	-
	-	**2**
Actual return on plan assets	-	-

Changes in the present value of the defined benefit obligation are as follows:

	Defined Benefit Pension Plans	
	2026	**2025**
	£	£
Opening defined benefit obligation	-	986
Contributions by scheme participants	-	(988)
Interest cost	-	2
	-	-

The amounts recognised in other recognised gains and losses are as follows:

	Defined Benefit Pension Plans	
	2026	**2025**
	£	£
Actuarial gains/(losses)	-	-
	-	-

Principal actuarial assumptions at the Statement of Financial Position date (expressed as weighted averages):

	2026	**2025**
Discount rate	**5.14%**	4.98%

18. RELATED PARTY DISCLOSURES

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