

CHARITY NO: SC049922

**FIRST TIER SCIO
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

FIRST TIER SCIO

REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

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FIRST TIER SCIO

REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

REFERENCE AND ADMINISTRATIVE INFORMATION

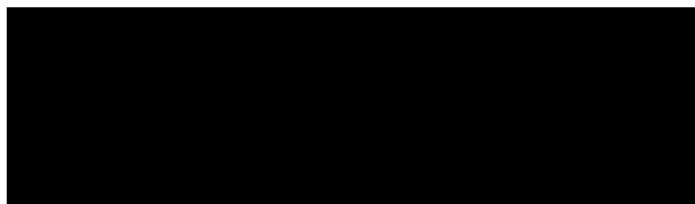
**Registered and
Operational Address:**

18 Brighton Place
Ibrox
Glasgow
G51 2RP

Charity Registration Number:

SC049922

Trustees:



Independent Examiners:

Wbg Services LLP
168 Bath Street
Glasgow
G2 4TP

Bankers:

Virgin Money
30 St Vincent Place
Glasgow
G1 2HL

FIRST TIER SCIO

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 financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, and 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).

The legal and administrative information on page one forms part of this report.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The charity is a Scottish Charitable Incorporated Organisation (SCIO) governed by its constitution which was registered with the Office of the Scottish Charity Regulator on 4 February 2020.

Purpose

Working to Herman's model of recovery, First Tier delivers safety and stabilisation (stage 1) trauma-informed support to survivors of childhood abuse and complex trauma who have learning support needs and struggles with Mental Health. Including survivors with Autism Spectrum Disorder who are displaying risky sexualised thoughts or behaviours and/or have committed offences.

The organisation's purposes are:

- a) The advancement of human rights, conflict resolution or reconciliation through the support of survivors (and survivors with learning support needs who have gone on to perpetrate) of sexual abuse and childhood trauma.
- b) The relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage through the provision of one to one holistic person centred support.

Recruitment & appointment of new trustees

Trustees from a variety of backgrounds such as Social Work, Education and Accountancy, Business, Security and Health & Social Care, state an interest in volunteering for the Board at First Tier via letter or email. They will then be invited to an interview by a panel of trustees, who take this forward for further discussion with the other Board members.

Trustee induction & training

Trustees are provided with a briefing and the OSCR information pack - Guidance and Good Practice for Charity Trustees. Going forward trustees will be invited to meet key employees and other trustees, and may choose to spend a 'shadow day' in the project to get to know the staff and the daily workings of the charity. Trustees are encouraged to attend external training events nationally and locally.

OBJECTIVES & ACTIVITIES

Our Vision: Aspiring to break the cycle of trauma, sexual abuse and offending behaviour.

FIRST TIER SCIO

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

ACHIEVEMENTS AND PERFORMANCE

Since its inception in April 2020 First Tier has grown from a start-up charity with a handful of clients to an organisation supporting over 683 survivors, despite the initial challenges of Covid-19 and home working. Since our previous Trustee report we have increased our staff team and now employ a team of 6 and during this time welcomed our first volunteer. We have also appointed 2 new members to our board, ██████████ - Accounts Advisory Semi-Senior, and ██████████ – Service Delivery Manager.

First Tier has continued to see rapid growth and development. Since our previous report referrals to the service increased and the service is continuing to work in collaboration with over 61 statutory and non-statutory organisations Scotland wide. We have successfully received funding which secures the stability and financial security of First Tier till 2027.

First Tier offers stage 1 support - Safety and Stabilisation. First Tier has supported over 683 survivors of childhood abuse and complex trauma since 1/05/2020. We provide trauma informed emotional and practical support to all survivors 16+ and specialise in supporting survivors with learning disabilities. We don't discriminate against survivors with previous convictions and in many cases these survivors have been unable to receive support from other services due to convictions. We focus on preventative measures, safety and stabilisation enabling survivors to begin the healing process. We are committed to eradicating inequality and poverty by providing a service that offers a non-judgemental, Inclusive, wraparound approach regardless of race, gender or background, as our life choices are not decided at birth. Support is delivered Scotland wide via in person, video and telephone, bespoke to each survivor. Our team have over 20 years' experience working with survivors with learning disabilities, complex trauma and PTSD and have extensive knowledge, experience and skill, both in terms of management, training, service delivery, criminal justice, elderly, dementia and mental health. We use various communication tools for survivors with learning disability tailored to their individual level of understanding, allowing the survivor to effectively communicate their needs. We provide emotional and practical support to survivors with learning disabilities, mental health and complex trauma, survivors using addictions as a coping mechanism and may be affected by poverty and homelessness. Emotional support and mindfulness sessions allow survivors experiences to be validated, equipping survivors with an emotional toolbox which they are able to use out-with support.

Our practical supports address the barriers to life. Supporting survivors to engage with housing and local authority providing safe accommodation and supporting them to understand finance, budgeting and benefits, enabling survivors to live a full, independent and valued life. Practical supports include community engagement, increasing confidence, enabling survivors to build relationships with others, in turn reducing the need for long term reliance on support services.

This has continued to be very successful and we have seen a number of clients secure permanent tenancy and successfully receive the benefits they have been entitled to. We also provide Advocacy support, supporting the client to understand their strengths and needs, identifying their personal goals, knowing their legal rights, and supporting them to communicate this to others. In addition, we also provide Befriending support. We recognise that loneliness is a subjective experience, and there is no 'one size fits all' approach that will prevent everyone from feeling lonely.

FIRST TIER SCIO

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

ACHIEVEMENTS AND PERFORMANCE (continued)

Our befriending support enables clients to step out of loneliness and make meaningful, long-lasting connections that bring them joy. Liaising with other crisis support services have offered a wraparound approach which has allowed a smooth transition to those clients seeking the next stage in their recovery. We continue to work in collaboration with Third Sector, Social Work, NHS Services, Clinical Psychology, SPS and GP's, such partnerships allow First Tier to provide specialised support allowing clients to understand and improve their awareness of healthy safe sexual behaviour, improving their ability to self-regulate and increase self-management skills and in turn reducing their risky behaviours and the risk of offending. First Tier also provide support to clients to complete the Redress application process. Our aim is to see survivors being able to engage with a new group, activity, or opportunity in their community; rekindling old hobbies, becoming more active or learning new skills.

FINANCIAL REVIEW

During the year the charity reported income of £209,405 (2024: £149,691) and incurred expenditure of £165,105 (2024: £145,856). At the year end the charity had total funds of £118,358 of which £20,940 were restricted leaving free reserves of £97,418. It is the policy of the charity to maintain 3 months of expenditure, this equates to £41,276. At 31 March 2025 the charity had unrestricted free reserves of £97,418 which is above the desired level. The trustees will review the financial information on a monthly basis together with the reserves policy being reviewed quarterly as part of the charity's financial reporting.

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. We regularly review our aims, objectives and activities. Whilst doing so the Trustees will consider the impact of any planned changes in relation to the aims and objectives.

This review will provide details of what has been achieved and the outcomes of our work over the past twelve months. Information will be provided about the success of each key activity and the benefits obtained to those people who accessed the service.

PLANS FOR THE FUTURE

The demand on the service continues to grow and we continue to operate a waiting list. Our visibility has increased throughout NHS services, in particular GP practices across Glasgow and the West of Scotland and the senior management team are looking at service delivery overall and at innovative ways that we can manage this expanding need. In line with the aims and values of the organisation we are developing a training programme for organisations supporting survivors with learning disability, which will upskill their workforce, allowing more inclusivity for survivors with disabilities. In addition to this we are working towards making available more easy read tools for our clients with a view to sharing these resources within the survivor network. Since August 2024 we have been working alongside the Scottish Government's specialist volunteer network and And Digital to develop our training package for supporting neurodiverse survivors and survivors with a learning disability. This will include updated website/ content creation/branding etc. This will offer e-learning based training and face to face classroom learning with the basic package available as a free resource and additional training will be available at cost, this will allow First Tier to generate income.

FIRST TIER SCIO

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

PLANS FOR THE FUTURE (continued)

Future plans will include an online version and app, we are keen to have a system where clients can have tools which may help to reassure and offer some support out with the 1-1 support provided.

Trustees' responsibilities in relation to the financial statements

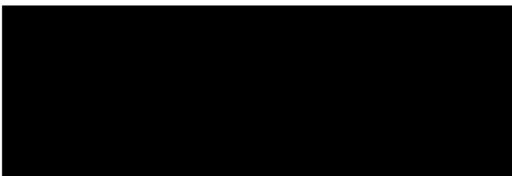
The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that year. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 records that 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 Trustee Investment (Scotland) Act 2005, the Charity Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Approved by the trustees and signed on their behalf by:



Date: 9 September 2025

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF FIRST TIER SCIO FOR THE YEAR ENDED 31 MARCH 2025

I report on the accounts of the charity for the year ended 31 March 2025, which are set out on pages 7 to 15.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

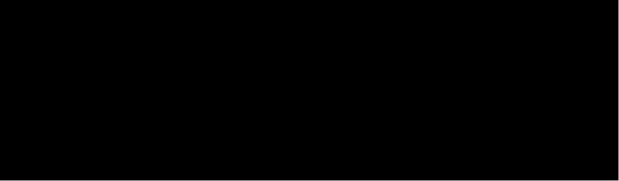
Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respects the requirements:
 - to keep accounting records in accordance with Section 44 (1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations have not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding



Wbg Services LLP
168 Bath Street
Glasgow
G2 4TP

Date: 9 September 2025

FIRST TIER SCIO**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 31 MARCH 2025**

(Including an Income and Expenditure account)

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
Income and endowments from:							
Charitable activities	4	38,905	170,500	209,405	54,358	95,333	149,691
Total Income		38,905	170,500	209,405	54,358	95,333	149,691
Expenditure on:							
Charitable activities	5	114	164,991	165,105	47,136	98,720	145,856
Total Expenditure		114	164,991	165,105	47,136	98,720	145,856
Net income/(expenditure)		38,791	5,509	44,300	7,222	(3,387)	3,835
Net movement in funds		38,791	5,509	44,300	7,222	(3,387)	3,835
Funds reconciliation							
Total Funds brought forward	13	58,627	15,431	74,058	51,405	18,818	70,223
Total Funds carried forward	13	97,418	20,940	118,358	58,627	15,431	74,058

The Statement of Financial Activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

FIRST TIER SCIO**BALANCE SHEET AS AT 31 MARCH 2025**

	Note	Total Funds 2025 £	Total Funds 2024 £
<i>Current assets:</i>			
Debtors	10	3,421	4,158
Cash at bank and in hand		137,188	92,073
Total Current Assets		140,609	96,231
<i>Liabilities:</i>			
Creditors falling due within one year	11	(22,251)	(22,173)
Net Current Assets		118,358	74,058
Net Assets		118,358	74,058
<i>The funds of the charity:</i>			
Unrestricted funds	13	97,418	58,627
Restricted income funds	13	20,940	15,431
Total charity funds		118,358	74,058

Approved by the trustees and signed on their behalf by:



Date: 9 September 2025

FIRST TIER SCIO

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

1. Accounting Policies

(a) Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

The charity constitutes a public benefit entity as defined by FRS 102.

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

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 £.

(b) Funds structure

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed, or through the terms of an appeal.

Further details of each fund are disclosed in note 13.

(c) Income recognition

Income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting year.

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

Income from government and other grants, whether 'capital' or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

FIRST TIER SCIO

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

1. Accounting Policies (continued)

(d) Expenditure recognition

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 settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

- Expenditure on charitable activities includes governance costs and other activities undertaken to further the purposes of the charity and their associated support costs;

Irrecoverable VAT is charged as a cost against the activity for which the expenditure is incurred.

(e) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised. Refer to the trustees' annual report for more information about their contribution.

(f) Allocation of governance costs

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to statutory independent examination fees.

The allocation governance costs are analysed in note 6.

(g) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

(h) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

(i) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

(j) Employee Benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

FIRST TIER SCIO**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025****1. Accounting Policies (continued)****(j) Employee Benefits**

The cost of any unused holiday entitlement is recognised in the year in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

(k) Pensions

The charity has a pension scheme with NEST pensions. The employer contributions were 3%. Further detail of the charity's contributions are disclosed in note 7.

(l) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2. Legal status of the charity

The charity is a registered Scottish Charitable Incorporated Organisation.

3. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2024: £nil). There were no expenses waived or paid on behalf of any trustee during the year (2024: £nil).

During the year no trustee had any personal interest in any contract or transaction entered into by the charity (2024: £nil).

4. Income from charitable activities

	2025	2024
	£	£
Grant income	170,500	95,333
Income from support services	38,905	54,358
	<u>209,405</u>	<u>149,691</u>

FIRST TIER SCIO**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025****5. Analysis of expenditure on charitable activities**

	2025	2024
	£	£
Staff costs	150,751	134,150
Rent	3,000	3,000
Computer expenses	907	461
Sundry costs	2,278	1,536
Office costs	333	-
Utilities	1,342	628
Telephone	1,300	1,190
Travel	76	-
Insurance	286	281
Payroll fees	1,638	1,489
Supervision costs	1,320	1,615
Governance (Note 6)	1,874	1,506
	<u>165,105</u>	<u>145,856</u>

6. Allocation of governance costs

	2025	2024
	£	£
Independent examiner's remuneration	1,584	1,506
Board Meetings	290	-
	<u>1,874</u>	<u>1,506</u>

Governance costs are allocated to expenditure on charitable activities.

7. Analysis of staff costs and remuneration of key management personnel

	2025	2024
	£	£
Salaries and wages	134,932	125,293
Social security costs	12,706	6,101
Other pension costs	3,113	2,756
Total staff costs	<u>150,751</u>	<u>134,150</u>

No employees had employee benefits in excess of £60,000 (2024: None).

	2025	2024
	No.	No.
The average weekly number of persons, by headcount, employed by the charity during the year was:	<u>6</u>	<u>4</u>

FIRST TIER SCIO

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

8. Net income/(expenditure) for the year

This is stated after charging:

	2025 £	2024 £
Independent Examiner's fee	1,584	1,506

9. Government Grants

During the year the charity received £89,500 (2024: £75,000) from The Scottish Government as part of the childhood abuse support fund. A balance of £6,415 (2024: £6,380) is carried forward to 2025/26.

10. Debtors

	2025 £	2024 £
Prepayments	273	261
Other debtors	3,148	3,897
	<u>3,421</u>	<u>4,158</u>

11. Creditors: amounts falling due within one year

	2025 £	2024 £
Deferred Income (Note 12)	20,667	20,667
Accruals	1,584	1,506
	<u>22,251</u>	<u>22,173</u>

12. Deferred income

	2025 £	2024 £
Balance as at 1 April 2024	20,667	10,000
Amounts released to income earned from charitable activities	(20,667)	(10,000)
Amount deferred in year	20,667	20,667
Balance as at 31 March 2025	<u>20,667</u>	<u>20,667</u>

Deferred income comprises grant income received in advance.

FIRST TIER SCIO**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025****13. Analysis of charitable funds**

2024					
Analysis of	Fund	Income	Expenditure	Transfers	Fund
Fund movements	b/fwd	£	£	£	c/fwd
					£
Unrestricted funds					
General funds	51,405	54,358	(47,136)	-	58,627
Total unrestricted funds	51,405	54,358	(47,136)	-	58,627
Restricted funds					
Foundation Scotland	4,000	-	(4,000)	-	-
Inspiring Scotland	53	-	(53)	-	-
Scottish Government (1)	5,860	75,000	(74,480)	-	6,380
Scottish Government (2)	12	-	(12)	-	-
Tesco Groundworks	197	-	(197)	-	-
The Robertson Trust	8,696	20,333	(19,978)	-	9,051
Total restricted funds	18,818	95,333	(98,720)	-	15,431
TOTAL FUNDS	70,223	149,691	(145,856)	-	74,058

2025					
Analysis of	Fund	Income	Expenditure	Transfers	Fund
Fund movements	b/fwd	£	£	£	c/fwd
					£
Unrestricted funds					
General funds	58,627	38,905	(114)	-	97,418
Total unrestricted funds	58,627	38,905	(114)	-	97,418
Restricted funds					
National Lottery Community Fund	-	50,000	(49,984)	-	16
Scottish Government (1)	6,380	89,500	(89,465)	-	6,415
The Robertson Trust	9,051	31,000	(25,542)	-	14,509
Total restricted funds	15,431	170,500	(164,991)	-	20,940
TOTAL FUNDS	74,058	209,405	(165,105)	-	118,358

a) The unrestricted funds are available to be spent for any of the purposes of the charity.

b) Restricted funds are held for the following purposes:

Foundation Scotland – Funding towards welfare and support practitioner costs.

Inspiring Scotland - Covid response fund. Funding to allow staff and clients to return to work safely.

National Lottery Community Fund - match funding, salary and associated costs to employ a Well-being & Recovery practitioner.

Scottish Government (1) - Funding to support work with Survivors of Childhood Abuse, reducing isolation and improving physical and mental health.

Scottish Government (2) - urgent response funding to reduce waiting lists experienced by survivor organisations.

FIRST TIER SCIO

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

13. Analysis of charitable funds (continued)

Tesco Groundworks - Funding towards homeworking costs during the pandemic.

The Robertson Trust - Towards the salary costs of the wellbeing and recovery practitioner.

14. Net assets over funds

	2024	Unrestricted Funds £	Restricted Funds £	Total £
Debtors		4,158	-	4,158
Bank		55,975	36,098	92,073
Creditors		(1,506)	(20,667)	(22,173)
		<u>58,627</u>	<u>15,431</u>	<u>74,058</u>
	2025	Unrestricted Funds £	Restricted Funds £	Total £
Debtors		3,421	-	3,421
Bank		95,581	41,607	137,188
Creditors		(1,584)	(20,667)	(22,251)
		<u>97,418</u>	<u>20,940</u>	<u>118,358</u>

15. Leases

The charity has a property lease at the balance sheet date of 31st March 2025:

	2025 £	2024 £
Due < 1 year	250	250
	<u>250</u>	<u>250</u>

FIRST TIER
 Scottish Registered Charity No.SC049922

Trustee Report

TRUSTEES	
[REDACTED]	Appointed 9/8/19
	Appointed 5/2/21
	Appointed 01/07/25
	Appointed 01/07/25
REGISTERED OFFICE	18 Brighton Place, Ibroy, Glasgow G51 2RP
REGISTERED CHARITY NUMBER	SC049922
BANKERS	Virgin Money 30 St Vincent Place Glasgow G1 2HL

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. The legal and administrative information on page one forms part of this report. The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, the Memorandum and Articles of Association, and 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 Ireland (FRS 102).

TRUSTEES The trustees are referred to and throughout the report are collectively referred to as the trustees. The trustees below have held office during the whole period from 1 April 2020 to the date of this report:

[REDACTED]

Other changes in trustees holding office are as follows:

	Resigned 16/02/24
	Resigned 31/03/20
	Resigned 31/10/20
	Resigned 30/01/23

STRUCTURE, GOVERNANCE AND MANAGEMENT

The organisation was registered in Scotland as a charity on 4th February 2020. Working to Herman's model of recovery, First Tier delivers safety and stabilisation (stage 1) trauma-informed support to survivors of childhood abuse and complex trauma who have learning support needs and struggles with Mental Health. Including survivors with autism spectrum disorder who are displaying risky sexualised thoughts or behaviours and/or have committed offences.

The organisation's purposes are:

- a) The advancement of human rights, conflict resolution or reconciliation through the support of survivors (and survivors with learning support needs who have gone on to perpetrate) sexual abuse and childhood trauma.
- b) The relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage through the provision of one-to-one holistic person-centred support.

OBJECTIVES & ACTIVITIES

Our Vision: Aspiring to break the cycle of trauma, sexual abuse and offending behaviour.

ACHIEVEMENTS & PERFORMANCE

Since its inception in April 2020 First Tier has grown from a start-up charity with a handful of clients to an organisation supporting over 683 survivors, despite the initial challenges of Covid-19 and home working. Since our previous Trustee report we have increased our staff team and now employ a team of 6 and during this time welcomed our first volunteer. We have also appointed 2 new members to our board, [REDACTED] - Accounts Advisory Semi-Senior, and [REDACTED] - Service Delivery Manager.

First Tier has continued to see rapid growth and development. Since our previous report referrals to the service increased and the service is continuing to work in collaboration with over 61 statutory and non-statutory organisations Scotland wide. We have successfully received funding which secures the stability and financial security of First Tier till 2027.

First Tier offers stage 1 support - Safety and Stabilisation. First Tier has supported over 683 survivors of childhood abuse and complex trauma since 1/05/2020. We provide trauma informed emotional and practical support to all survivors 16+ and specialise in supporting survivors with learning disabilities. We don't discriminate against survivors with previous convictions and in many cases these survivors have been unable to receive support from other services due to convictions. We focus on preventative measures, safety and stabilisation enabling survivors to begin the healing process. We are committed to eradicating inequality and poverty by providing a service that offers a non-judgemental, Inclusive, wraparound approach regardless of race, gender or background, as our life choices

are not decided at birth. Support is delivered Scotland wide via in person, video and telephone, bespoke to each survivor. Our team have over 20 years' experience working with survivors with learning disabilities, complex trauma and PTSD and have extensive knowledge, experience and skill, both in terms of management, training, service delivery, criminal justice, elderly, dementia and mental health. We use various communication tools for

survivors with learning disability tailored to their individual level of understanding, allowing the survivor to effectively communicate their needs. We provide emotional and practical support to survivors with learning disabilities, mental health and complex trauma, survivors using addictions as a coping mechanism and may be affected by poverty and homelessness. Emotional support and mindfulness sessions allow survivors experiences to be validated, equipping survivors with an emotional toolbox which they are able to use out-with support.

Our practical supports address the barriers to life. Supporting survivors to engage with housing and local authority providing safe accommodation and supporting them to understand finance, budgeting and benefits, enabling survivors to live a full, independent and valued life. Practical supports include community engagement, increasing confidence, enabling survivors to build relationships with others, in turn reducing the need for long term reliance on support services.

This has continued to be very successful and we have seen a number of clients secure permanent tenancy and successfully receive the benefits they have been entitled to. We also provide Advocacy support, supporting the client to understand their strengths and needs, identifying their personal goals, knowing their legal rights, and supporting them to communicate this to others. In addition, we also provide Befriending support. We recognise that loneliness is a subjective experience, and there is no 'one size fits all' approach that will prevent everyone from feeling lonely. Our befriending support enables clients to step out of loneliness and make meaningful, long-lasting connections that bring them joy. Liaising with other crisis support services have offered a wraparound approach which has allowed a smooth transition to those clients seeking the next stage in their recovery. We continue to work in collaboration with Third Sector, Social Work, NHS Services, Clinical Psychology, SPS and GP's, such partnerships allow First Tier to provide specialised support allowing clients to understand and improve their awareness of healthy safe sexual behaviour, improving their ability to self-regulate and increase self-management skills and in turn reducing their risky behaviours and the risk of offending. First Tier also provide support to clients to complete the Redress application process. Our aim is to see survivors being able to engage with a new group, activity, or opportunity in their community; rekindling old hobbies, becoming more active or learning new skills.

PLANS FOR THE FUTURE

The demand on the service continues to grow and we continue to operate a waiting list. Our visibility has increased throughout NHS services, in particular GP practices across Glasgow and the West of Scotland and the senior management team are looking at service delivery overall and at innovative ways that we can manage this expanding need. In line with the aims and values of the organisation we are developing a training programme for organisations supporting survivors with learning disability, which will upskill their workforce, allowing more inclusivity for survivors with disabilities. In addition to this we are working towards making available more easy read tools for our clients with a view to sharing these resources within the survivor network. Since August 2024 we have been working alongside

the Scottish Government's specialist volunteer network and And Digital to develop our training package for supporting neurodiverse survivors and survivors with a learning disability. This will include updated website/ content creation/branding etc. This will offer e-learning based training and face to face classroom learning with the basic package available as a free resource and additional training will be available at cost, this will allow First Tier to generate income. Future plans will include an online version and app, we are keen to have a system where clients can have tools which may help to reassure and offer some support out with the 1-1 support provided.

RECRUITMENT & APPOINTMENT OF NEW TRUSTEES

Trustees from a variety of backgrounds such as Social Work, Education and Accountancy, Business, Security and Health & Social Care, state an interest in volunteering for the Board at First Tier via letter or email. They will then be invited to an interview by a panel of trustees, who take this forward for further discussion with the other Board members.

TRUSTEE INDUCTION & TRAINING

Trustees are provided with a briefing and the OSCR information pack - Guidance and Good Practice for Charity Trustees. Going forward trustees will be invited to meet key employees and other trustees, and may choose to spend a 'shadow day' in the project to get to know the staff and the daily workings of the charity. Trustees are encouraged to attend external training events nationally and locally.

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. We regularly review our aims, objectives and activities. Whilst doing so the Trustees will consider the impact of any planned changes in relation to the aims and objectives.

This review will provide details of what has been achieved and the outcomes of our work over the past twelve months. Information will be provided about the success of each key activity and the benefits obtained to those people who accessed the service.

Approved by order of the board of trustees on and signed on its behalf by

For the year ending 31st March 2024