

SHETLAND RAPE CRISIS

**ANNUAL REPORT AND UNAUDITED
FINANCIAL STATEMENTS**

FOR THE YEAR ENDED

31 MARCH 2026

Shetland Rape Crisis

REFERENCE & ADMINISTRATIVE INFORMATION
FOR THE YEAR ENDED 31 MARCH 2026

Charity Name

Shetland Rape Crisis

Charity Number

Scottish Charity Number SC048532

Current Trustees of Shetland Rape Crisis

Victoria Johnson	Co-Chair
Lucy Livingstone	Co-Chair
Leanne Goodlad	Secretary
Sanna Fraser	

Contact address

11 Hill Lane
Lerwick
Shetland
ZE1 0HA

Independent Examiner

A.J.B Scholes Ltd
St Olaf's Hall
Church Road
Lerwick
Shetland
ZE1 0FD

Shetland Rape Crisis

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

Chair's report

The past year has been one of profound activity, transition and achievement for the Compass Centre. In a landscape where gendered inequality continues to shape the realities of women, children and survivors, our organisation has remained steadfast in delivering high-quality, trauma-informed support. The Board recognises the exceptional commitment of our staff, whose feminist practice, resilience and solidarity ensure that our services remain safe and transformative for those who rely on them.

This year we welcomed Debbie Sangster into the role of Managing Director. She has stepped into her role with clarity, courage and a deep commitment to feminist leadership. Her approach has strengthened our organisational voice, ensuring that strategic decisions are grounded in the lived experiences of survivors and in the principles of equality and justice. Debbie's leadership has supported staff and the Board through a period of change, reinforcing our shared belief that governance must be rooted in compassion, accountability and collective empowerment.

We also welcomed Catherine Hawick as Finance & Office Manager, bringing extensive financial expertise and a strong understanding of how feminist values must be reflected in organisational systems and policies. Together with our Support & Development Manager Tina, the senior management team embodies a complementary blend of skills and feminist leadership, providing stability while supporting the continued growth and development of the Compass Centre.

Alongside our support services, we have made meaningful progress in work that challenges sexual and gender-based violence at its roots. The Stand Up Spik Oot campaign engaged local men in important conversations about the structures and attitudes that sustain gendered violence, encouraging reflection on power, responsibility and the role local men must play in challenging harmful behaviour. We also delivered prevention work in all 7 secondary schools across Shetland, with 803 young people participating in workshops exploring consent and power, challenging gender stereotypes and supporting positive relationships.

A key focus this year was the development of our new organisational strategy. The process centred feminist principles of participation, listening and shared ownership. Staff, Board members, volunteers, survivors, partners and community voices all contributed to shaping a strategy that is clear, values-driven and grounded in the experiences of those we support. It provides a strong framework for decision-making and is already guiding our work with renewed purpose and confidence.

Development work has also focused on accessibility and inclusion. We are developing a new therapy space on site: a fully accessible and welcoming cabin reflecting our commitment to offer spaces that honour dignity, privacy and choice. The commitment to renew our LGBT Charter Mark further demonstrates our dedication to inclusion, ensuring that all survivors experience the Compass Centre as a safe, affirming and equitable organisation.

Demand for our services continues to rise, reflecting both the scale of sexual violence across the Isles and the trust placed in our organisation. At the same time, the funding landscape remains increasingly challenging. Sustainable financial support is essential to ensure that our specialist, trauma-informed services remain available now and in the future. The Board remains committed to strengthening our financial resilience and advocating for the resources needed to meet the needs of survivors.

Towards the end of the financial year, we were pleased to welcome Sanna Fraser to the Board, whose experience and perspective further strengthen our governance and ensure diverse feminist voices continue

Shetland Rape Crisis

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

to shape our direction. As we look ahead, we're committed to growing and strengthening our Board and **welcome interest from women who share our feminist values, recognise the structural nature of gender-based violence, and can bring diverse skills and perspectives to our governance.** Becoming a trustee is an opportunity to contribute meaningfully to a local organisation that works every day to challenge inequality, support survivors and build a Shetland free from sexual violence. Reach out to us on **contact@compasscentre.org** if you'd like an informal chat about the role and what this involves.

With solidarity,
Victoria Johnson & Lucy Livingstone
Co-Chairs of the Board of Trustees

Shetland Rape Crisis

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

The Trustees present their report and financial statements for the year ended 31 March 2026.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution as a SCIO, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) 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)" (as amended for accounting periods commencing from 1 January 2019).

Structure, Governance and Management

The charity is a Scottish Charitable Incorporated Organisation. It is incorporated by way of its constitution which serves as its governing document.

The Trustees who served during the year and since the year end were as follows:

Name	Appointed	Resigned	Office held	Previous office held
Leanne Goodlad	19 November 2024		Secretary from 25 April 2025	
Victoria Johnson	19 November 2024		Co-Chair from 25 April 2025	
Lucy Livingstone	19 November 2024		Co-Chair from 25 April 2025	
Sanna Fraser	25 May 2026			

None of the Trustees have any beneficial interest in the organisation.

The structure of the organisation consists of the board who hold regular meetings and generally control the activities of the organisation. The board also appoints charity trustees to fill vacancies, and the people serving on the board have power to make changes to the constitution itself. The maximum and minimum number of charity trustees is 12 and 3 respectively.

The board may at any time appoint any person to be a charity trustee by way of a resolution passed by majority vote at a board meeting.

At the conclusion of each Annual General Meeting (AGM):

- any charity trustees appointed during the period since the preceding AGM shall retire from office;
- out of the remaining charity trustees, one third shall retire from office.

A charity trustee who retires from office at the conclusion of an AGM shall be eligible for re-appointment at the next board meeting.

The Trustees' report was approved by the Trustees.

Shetland Rape Crisis

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

Objectives and activities

Founded in 2016, Shetland Rape Crisis is an independent specialist charity working towards a Shetland where everyone is equally safe and respected; where women and girls thrive as equal citizens; and where no-one lives with the threat of sexual violence or its impacts.

Our objectives are to relieve the distress and promote the welfare of anyone affected by any form of sexual violence or exploitation experienced at any time in their lives by providing a practical support service including free confidential trauma informed information, advocacy, emotional support and therapeutic support.

The organisation's purposes are:

1. To provide free, confidential and inclusive specialist services for non-abusive women and girls aged over 13 in Shetland affected by any form of sexual violence at any time in their lives, including trauma-informed information, support, and advocacy.
2. To provide free, confidential and inclusive specialist services for non-abusive people of all genders aged over 13 in Shetland affected by any form of sexual violence at any time in their lives, including trauma-informed information, support, and advocacy.
3. To promote our vision of Shetland as a society free from sexual violence by challenging all forms of inequity.
4. To advance human rights in Shetland by working towards the prevention and, ultimately the elimination, of sexual violence in all its forms through evidence-based approaches such as education, training, collaboration, consultation, capacity-building, and campaigning.

The Trustees have paid due regard to guidance issued by OSCR in deciding what activities the charity should undertake.

Achievements and Performance

During the year, we received 55 requests for support services. In total, 78 cases involving 66 individuals were supported across our services, with some individuals receiving more than one type of support. This included 32 individuals receiving Emotional and Practical Support, 16 receiving Counselling, and 26 supported through Advocacy services. In addition, we provided short-term support to 4 individuals.

Emotional and Practical Support helps with the day to day feelings and impacts of trauma that survivors of sexual violence may struggle with. Counselling Support is provided by a BACP accredited counsellor and Advocacy supports people to navigate the criminal justice system.

During the year, 18 people completed their support with us. On average, individuals remained in support services for 6.6 months. Advocacy clients are supported for the duration of their case and for 3 months afterwards.

We invite all clients to provide feedback when they leave the service, which helps us monitor the quality of our support and identify any changes or improvements needed. Comments received this year included:

"The service made a world of difference to me. I always felt comfortable and supported in everything."

"I've been involved with a few support services over the years, and my support worker at the Compass Centre

Shetland Rape Crisis

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

was exceptional because of her calming and supportive approach, trauma-informed care, healthy boundaries throughout, and consistent professionalism.”

We supported 13 police statements in the centre during the year. This allows survivors to make their statement in a supportive environment with an advocacy worker present if they wish.

Prevention and Activism.

We deliver the National Sexual Violence Prevention Programme in all high schools in Shetland with a total of 803 young people participating in 2025/26. These age-appropriate workshops engage young people in important conversations around healthy relationships, respect, consent, and gender equality. Feedback from the sessions demonstrates how useful these sessions are for young people.

“It had a lot of information about power in relationships which was useful to know”

“It was well set out so was easy to understand”

“It was informative and helpful”

We continued our partnership with Shetland Women’s Aid on the survivor-led project *Meander*, which will be launched publicly in the next financial year. This collaborative initiative has created meaningful opportunities to amplify survivor voices.

We engaged with Shetland Islands Council to support the rollout of Equally Safe at School (ESAS), an initiative developed by Rape Crisis Scotland and the University of Glasgow to promote a whole-school approach to preventing gender-based violence. We are pleased that two schools have now signed up to the programme, demonstrating a growing commitment to creating safer and more inclusive learning environments.

We launched our Stand Up Spik Oot campaign, an initiative featuring local men speaking out against gender based violence. This has had engagement from 8 men who provided videos and messages of support and 2 men provided voiceovers for the film. The first phase of posting content has reached 6,818 men via social media platforms. This work was supported by an Innovation grant from Shetland Charitable Trust.

Community Engagement

We attended the local Pride event as well as the Country Shows in Voe, Cunningsburgh, and Yell, providing opportunities to engage with communities across Shetland and raise awareness of sexual violence and consent. Across these events, 49 people completed our awareness survey, which explored understanding of different forms of sexual violence. While more widely recognised forms of abuse scored highly, less commonly acknowledged behaviours, such as cat-calling and sexist jokes, were less frequently identified as harmful. These findings have provided valuable insight into community awareness and will help shape future campaigns and communications, enabling us to use our media channels more effectively to challenge harmful attitudes and increase understanding of the wider spectrum of gender-based violence.

Organisational Resilience

During the year, the organisation strengthened its team through the recruitment of a new Managing Director and Finance and Office Manager, ensuring a full staffing complement and providing a strong foundation for the

Shetland Rape Crisis

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

continued delivery and development of our services. These appointments have enhanced organisational capacity and supported the ongoing growth and sustainability of the service.

We were also grateful to receive funding support from Shetland Islands Council through the Community Led Local Development Fund, which enabled important improvements to our office environment. The replacement of heating and lighting systems has created more comfortable, welcoming, and energy-efficient spaces for both clients and staff, helping to improve the overall wellbeing and accessibility of our premises.

Investing in staff development was a key priority throughout the year. We were pleased to support continuous professional development opportunities across the team, ensuring staff are equipped with a broad range of therapeutic skills and approaches to meet the diverse needs of clients. This ongoing investment reflects our commitment to delivering high-quality, trauma-informed support and maintaining best practice across all areas of service delivery.

Plans for Future Periods

During the year, the organisation refreshed its strategic priorities, reaffirming our commitment to delivering high-quality, trauma-informed, and client-led support services.

We are grateful for core funding support from Scottish Government, Shetland Charitable Trust, National Lottery and Robertson Trust which enabled us to continue to deliver services and we have secured funding from the same to ensure continuation of service to March 2027. The future of funding for VAWG services remains challenging and a core activity this year will be to secure as far as possible full funding for the organisation from March 2027 onwards.

Improving accessibility across all areas of the organisation will continue to guide our development work. With support from Shetland Community Benefit Fund (SCBF), we secured planning permission to install a new cabin on our premises to create a fully accessible therapy space. This development will ensure that all clients are able to attend confidential support sessions in a safe, welcoming, and accessible environment. Over the coming year, our focus will turn to fundraising to help bring this important project to life and secure the resources needed for the build. Over the next year, we plan to review our paperwork, resources, and website to ensure that information about our services is clear, inclusive, and accessible to all who may need support. This work will help remove barriers to engagement and ensure that individuals can more easily access the information and services available to them.

Strengthening the resilience and long-term sustainability of the organisation will remain a key priority in the coming year, with trustee recruitment identified as an important area of focus. Expanding the diversity, skills, and experience of the Board will help ensure strong governance, effective leadership, and the continued ability of the organisation to respond to the needs of the communities we support.

Through our continued involvement with Rape Crisis Scotland and Violence Against Women and Girls partnerships, we will continue to advocate for and strengthen specialist support provision for women and girls affected by sexual violence. These partnerships play a vital role in influencing policy, sharing good practice, and ensuring that survivors can continue to access safe, specialist, female-led services that are grounded in trauma-informed approaches and survivor-centred care.

Shetland Rape Crisis

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

Financial Review

The basis of accounting is on an accruals basis. Income this year was £434,979 (2025: £396,786). Of this £423,208 97% of total income (2025: £384,529 - 97%) was by way of performance related grants from Scottish Government associated funds, Shetland Charitable Trust, and other funds. Expenditure was £436,283 (2025: £403,632), being mainly staff costs of £326,876 - 75% of total expenditure (2025: £304,706 75%). This left the charity with closing funds of £84,266 (2025: £85,570) of which £8,377 were restricted (2025: £18,782). At the year end the charity held cash assets of £77,829 (2025: £72,925).

A key goal for the charity is to build reserves through unrestricted fundraising and donations, with a target of holding unrestricted funds equivalent to three months expenditure.

The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities, while consideration is given to ways in which additional funds may be raised.

The Trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

Approved by the trustees and signed on their behalf

Victoria Johnson
Lucy Livingstone

Victoria Johnson – Co-Chair
Lucy Livingstone – Co-Chair

Trustees

Dated: 28/9/26

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SHETLAND RAPE CRISIS

I report on the financial statements of the charity for the year ended 31 March 2026, which are set out on pages 9 to 19.

Respective responsibilities of Trustees and examiner

The charity's Trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investments (Scotland) Act 2005 (the 2005 Act) and the Charities Accounts (Scotland) Regulations 2006 (the 2006 Accounts Regulations). The charity's Trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the financial statements as required under section 44(1)(c) of the 2005 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 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, 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:

(a) which gives me reasonable cause to believe that in any material respect the requirements:

(i) to keep accounting records in accordance with section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and

(ii) to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations; have not been met or

(b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Irene Hambieton BAcc CA
For and on behalf of A.J.B Scholes Ltd
St Olaf's Hall
Church Road
Lerwick
Shetland Isles
ZE1 0FD

Dated: 30 September 2026

Shetland Rape Crisis

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2026

	Notes	2026 Unrestricted Funds £	2026 Restricted Funds £	2026 Total Funds £	2025 Unrestricted Funds £	2025 Restricted Funds £	2025 Total Funds £
Income from:							
Donations and legacies	3	9,611	-	9,611	3,336	-	3,336
Charitable activities	2	-	423,208	423,208	3,000	381,529	384,529
Other income	4	2,160	-	2,160	2,885	6,036	8,921
Total Income		11,771	423,208	434,979	9,221	387,565	396,786
Expenditure on:							
Charitable activities	5	2,670	433,613	436,283	5,626	398,006	403,632
Total Expenditure		2,670	433,613	436,283	5,626	398,006	403,632
Net income for the year		9,101	(10,405)	(1,304)	3,595	(10,441)	(6,846)
Transfers between funds		-	-	-	-	-	-
Reconciliation of funds:							
Total funds brought forward		66,788	18,782	85,570	63,193	29,223	92,416
Total funds carried forward		75,889	8,377	84,266	66,788	18,782	85,570

The Statement of financial activities includes all gains and losses recognised in the year
All income and expenditure derive from continuing activities.

Shetland Rape Crisis

BALANCE SHEET

AS AT 31 MARCH 2026

	Notes	2026 £	2025 £
Tangible fixed assets	9	9,214	18,429
Current assets			
Debtors	10	15,179	4,622
Cash at bank and in hand		77,829	72,925
Total current assets		93,008	77,547
Creditors: amounts falling due within one year	11	17,956	10,406
Net current assets		75,052	67,141
Total assets less current liabilities		84,266	85,570
Income funds			
Restricted funds	12	8,377	18,782
Unrestricted funds	13	75,889	66,788
		84,266	85,570

Approved by the Trustees and signed on their behalf

Victoria Johnson
Lucy Livingstone

Victoria Johnson
Lucy Livingstone
Trustees

Dated: 28/9/26

Shetland Rape Crisis

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026

1. Accounting policies

Charity information

Shetland Rape Crisis is a Scottish Charitable Incorporated Organisation, incorporated in Scotland. The registered office is 11 Hill Lane, Lerwick, Shetland, ZE1 0HA.

Shetland Rape Crisis was registered on 10 July 2018. These financial statements relate to the period 1 April 2025 – 31 March 2026.

Basis of accounting

The financial statements have been prepared in accordance with the charity's constitution, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Updated Bulletin 1 not to prepare a Statement of Cash Flows.

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

The basis of preparation of these accounts is on an accruals basis for the 2026 year.

Going concern

The charity is dependent on the continued support of funding agencies to fund its future activities.

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

Fund accounting

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that the income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount.

Expenditure

All expenditure is included on an accruals basis, and is recognised when there is legal or constructive obligation to pay for expenditure, and is inclusive of VAT.

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

Shetland Rape Crisis

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026

All costs are allocated between the expenditure categories of the income and expenditure account on a basis designed to reflect the use of the resource.

No single equipment purchase with a cost of below £1,000 is to be capitalised.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off the assets over their estimated useful life.

Tenant improvements – these have been depreciated over the number of years remaining on the lease of the property, which is 3 years.

Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, and amounts on prepaid debit cards.

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.

Leases

Rentals payable under operating leases are charged to income and expenditure when paid.

Government grants

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 income will be received and the amount can be reliably measured and is not deferred.

Shetland Rape Crisis

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026

2. Income from donations and legacies

	2026	2025
	£	£
Unrestricted:		
Shetland Community Benefit Fund	691	-
Pride	39	40
Just Giving	886	579
Co-op	2,415	500
Easy Fundraising	15	-
Ness Boating Club	4,200	-
Bake Sale	326	-
T L Dallas	500	-
SIC	-	725
Gaada	-	100
Paypal	182	769
Country Shows	44	355
Interest	313	268
	<u>9,611</u>	<u>3,336</u>

3. Income from charitable activities

	2026	2025
	£	£
Restricted:		
Early Intervention (inc Equally Safe At Schools)	15,095	14,955
Justice (Advocacy) Fund	45,000	45,000
Survivors of Childhood Sexual Abuse	55,738	48,865
Shetland Charitable Trust	41,000	48,000
National Lottery	27,350	26,611
Delivering Equally Safe Core Funding	195,075	173,098
Robertson Trust	35,000	25,000
Shetland Community Benefit Fund	3,300	-
Shetland Islands Council - CLLD	8,100	-
Shetland Charitable Trust – Innovation Grant	1,550	-
ROSA Voices from the Frontline	(4,000)	
Unrestricted:		
Wood Group - YPI	-	3,000
	<u>423,208</u>	<u>384,529</u>

Analysis by fund:

Unrestricted funds		3,000
Restricted funds	423,208	381,529
	<u>423,208</u>	<u>384,529</u>

Shetland Rape Crisis

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026

4. Other income

	2026	2025
	£	£
Unrestricted:		
Costs reimbursed	373	-
Travel/accommodation costs refunded	310	335
Other refunds	497	2,550
Insurance claim	-	6,036
Heriot Watt – ER Training	492	
Edinburgh University – Equally Safe Online	488	
	<u>2,160</u>	<u>8,921</u>

Other income was £2,160 (2025: £8,921)

5. Expenditure on charitable activities

	2026	2025
	£	£
Service staff costs	250,994	262,356
Counselling service	375	6,118
Rent, insurance and electricity	23,336	16,905
Books, stationery, advertising and subscriptions	4,323	9,375
Office expenses	33,276	14,757
Office equipment	4,133	14,669
Depreciation (see note 9)	9,216	9,216
Training, travel and meetings	16,486	6,654
Supervision	6,168	5,793
Memberships and subscriptions	559	528
Volunteer expenses	0	99
Sundry expenses	1,771	2,831
	<u>350,637</u>	<u>349,301</u>
Share of support costs (see note 6)	82,946	48,557
Share of governance costs (see note 6)	2,700	5,774
	<u>436,283</u>	<u>403,632</u>
Analysis by fund:		
Unrestricted funds	2,670	5,626
Restricted funds	433,613	398,006
	<u>436,283</u>	<u>403,632</u>

Shetland Rape Crisis

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026

6. Support costs

	Support costs £	Governance costs £	2025 £
Support staff costs	73,823	-	42,349
Professional fees (HR and H&S)	9,123	-	4,813
Book keeping services	-	-	1,395
Independent examination/ statutory accounts preparation	-	2,700	5,774
	<u>82,946</u>	<u>2,700</u>	<u>54,331</u>
Analysed between:			
Charitable activities	<u>82,946</u>	<u>2,700</u>	<u>54,331</u>

The statutory accounts preparation fees were payable to the independent examiner.

7. Trustees

The trustees received no remuneration in the year. Trustees were reimbursed for expenses during the year totalling £Nil (2025: £99). Volunteers were reimbursed for expenses during the year totalling £Nil (2025: £Nil).

8. Employees

Number of employees	<u>2026</u>	<u>2025</u>
The average monthly number of employees during the period was:	<u>9</u>	<u>9</u>
Employment costs:		
Wages and salaries	278,073	262,370
Social security costs	24,581	20,285
Other pension costs	24,222	22,051
	<u>326,876</u>	<u>304,705</u>

There are no employees who received employee benefits of more than £60,000.

Shetland Rape Crisis

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026

9. Tangible Fixed Assets

	Tenant Improvements £
Cost	
At 1 April 2025	39,996
Additions	-
At 31 March 2026	39,996
Depreciation	
At 1 April 2025	21,567
Charge for the year	9,216
At 31 March 2026	30,782
Net book value	
At 31 March 2026	9,214
At 31 March 2025	18,429

Tangible fixed assets are depreciated over the number of years remaining on the lease of the property, which is 2 years.

10. Debtors

	2026 £	2025 £
Amounts falling due within one year:		
Prepayments and accrued income	15,179	4,622

11. Creditors

	2026 £	2025 £
Amounts falling due within one year:		
Accrued expenses	3,121	6,777
Other creditors	14,835	3,629
	17,956	10,406

Shetland Rape Crisis

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026

12. Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement of Funds			
	As at 31-Mar-25	Incoming Resources	Expended Resources	As at 31-Mar-26
	£	£	£	£
Early Intervention (inc Equally Safe at Schools)	97	15,095	(14,593)	598
Advocacy Fund	104	45,000	(44,840)	264
Survivors of Childhood Abuse Fund	-	55,738	(55,738)	-
Shetland Charitable Trust	1,033	41,000	(41,053)	980
Delivering Equally Safe Core Funding	(2,336)	195,075	(194,538)	(1,799)
Rosa Fund (Voices from the Frontline)	4,000	(4,000)		-
National Lottery (Part)	599	27,350	(27,949)	-
Robertson Trust	1,960	35,000	(35,838)	1,122
Shetland Charitable Trust Innovation Fund	-	1,550	(1,381)	169
Shetland Community Benefit Fund - Cabin		3,300	(2,804)	496
Shetland Islands Council - CLLD		8,100	(8,100)	-
Capital Reserve Funds:				
National Lottery (Part)	5,000		(2,500)	2,500
Tampon Tax	2,201		(1,100)	1,101
Shetland Community Benefit Fund	1,360		(680)	680
Bank of Scotland Reach Fund	1,948		(974)	974
Rural Communities Fund	2,376		(1,188)	1,189
Inspiring Scotland Digital Fund	206		(103)	103
Insurance Reserve	234		(234)	-
	18,782	423,208	(433,613)	8,377

	Movement in Funds			
	As at 31-Mar-24	Incoming Resources	Expended Resources	As at 31-Mar-25
	£	£	£	£
Early Intervention (inc Equally Safe at Schools)	791	14,955	(15,649)	97
Advocacy Fund	257	45,000	(45,153)	104
Survivors of Childhood Abuse Fund	317	48,865	(49,182)	-
Shetland Charitable Trust	1,124	48,000	(48,091)	1,033
Delivering Equally Safe Core Funding	2,469	173,098	(177,903)	(2,336)
Rosa Fund (Voices from the Frontline)	4,000	-	-	4,000
National Lottery (Part)	630	26,611	(26,642)	599
Robertson Trust	-	25,000	(23,040)	1,960
Insurance Reserve	-	6,036	(5,801)	235
Capital Reserve Funds:				
National Lottery (Part)	7,500	-	(2,500)	5,000
Tampon Tax	3,302	-	(1,101)	2,201

Shetland Rape Crisis

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026

Shetland Community Benefit Fund	2,040	-	(680)	1,360
Bank of Scotland Reach Fund	2,922	-	(974)	1,948
Rural Communities Fund	3,562	-	(1,187)	2,375
Inspiring Scotland Digital Fund	309	-	(103)	206
	29,223	387,565	(398,006)	18,782

All of the following funds receive performance related grants from the Scottish Government and associated funds, Shetland Charitable Trust, and the National Lottery, for the named purposes:

The Early Intervention Fund is awarded to Rape Crisis Scotland and distributed to centres Scotland-wide to deliver the National Sexual Violence Prevention and Equally Safe at School Programmes. This funds part of the Prevention & Activism Worker's post and associated costs.

The Advocacy Fund is used to support anyone considering reporting sexual violence to the police, to ensure that they have as much information available to them as possible to help them come to the decision that is right for them. This part funds the two Advocacy Workers and associated costs.

Survivors of Childhood Abuse Fund is awarded directly to Shetland Rape Crisis, and is used to part fund the salaries of two Support Workers, along with some core costs.

The National Lottery Improving Lives Fund is to develop a specialist service pathway and resources for young people of all genders (aged 13-25) in Shetland, who have been affected by sexual harm. This is a three year award, which funds one part-time member of staff

The Delivering Equally Safe Fund (DES) replaced the Scottish Government Core Fund. Initially, this fund was to run until September 2023, however, this has been extended to March 2028. The purpose of this fund is to reduce the harmful effects of sexual violence by survivors being able to access appropriate high quality services, as well as to improve these services through the participation of survivors. The negative balance on the fund is due to accrued expenditure which will be reversed in 2026/27.

Robertson Trust this funding provides core support to our service delivery. It covers a contribution to all overheads and salary costs.

Shetland Charitable Trust Fund part funds four members of staff, along with some core costs. Any unused monies can be retained up to a value of 3 months of the total grant. Formal approval for underspends above this amount to be retained, must be sought from Shetland Charitable Trust.

ROSA Voices from the Frontline Fund, to deliver a survivors' voices project in partnership with Shetland Women's Aid. This is not been spent during the year and it is evident that we cannot deliver the project as originally intended. The grant is due to be repaid to ROSA and has been reflected as a deduction from income.

Shetland Rape Crisis

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026

13. Unrestricted funds

The income funds of the charity include unrestricted funds comprising the following unexpended balances of donations and grants:

	As at 31-Mar-25	Incoming Resources	Expended Resources	As at 31-Mar-26
	£	£	£	£
Scottish Government Core Funding	12,716	-	-	12,716
Capital - Wood Foundation	2,900	-	(1,350)	1,550
Fixed Assets Internally Funded	2,641	-	(1,320)	1,321
General Reserve	48,531	11,771	-	60,302
	66,788	11,771	(2,670)	75,889

	Movement in Funds			
	As at 31-Mar-24	Incoming Resources	Expended Resources	As at 31-Mar-25
	£	£	£	£
Scottish Government Core Funding	12,716	-	-	12,716
Capital - Wood Foundation	4,050	3,000	(4,150)	2,900
Fixed Assets Internally Funded	3,961	-	(1,320)	2,641
General Reserve	42,466	6,221	(156)	48,531
	63,193	9,221	(5,626)	66,788

Income into the General Reserve, comprise donations, a number of reimbursements and refunds. Expended resources is depreciation.

14. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	2026 Total	2025 Total
	£	£	£	£
Fund balances at 31 March 2026 are represented by:				
Tangible fixed assets	2,670	6,544	9,214	18,429
Current assets/(liabilities)	73,219	1,833	75,052	67,141
	75,889	8,377	84,266	85,570

	Unrestricted Funds	Restricted Funds	2025 Total	2024 Total
	£	£	£	£
Fund balances at 31 March 2025 are represented by:				
Tangible fixed assets	5,339	13,090	18,429	27,645
Current assets/(liabilities)	61,449	5,692	67,141	64,771
	66,788	18,782	85,570	92,416

Shetland Rape Crisis

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026

15. Financial commitments, guarantees and contingent liabilities

There are contingent liabilities to pay back any grants received if conditions are breached. The grantors may also ask for money back if a surplus is made in that fund.

16. Related party transactions

There were no disclosable related party transactions for the year ended 31 March 2026.

17. Operating lease commitments

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

	2026	2025
	£	£
Within one year	6,650	6,650
Between one and five years	8,313	14,963
	14,963	21,613