EDINBURGH RAPE CRISIS CENTRE

(A Company Limited by Guarantee)

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR TO 31 MARCH 2025

Charity Registration Number: SC006208

Company Registration Number: SC291742

WHITELAW WELLS
Statutory Auditor
9 Ainslie Place
Edinburgh
EH3 6AT

MONDAY

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A07 22/12/2025 #41
COMPANIES HOUSE

EDINBURGH RAPE CRISIS CENTRE
(A Company Limited by Guarantee)

FINANCIAL STATEMENTS

for the year ended 31 March 2025

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EDINBURGH RAPE CRISIS CENTRE
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DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The Directors are pleased to present their annual directors' report together with the financial statements of the company for the year ending 31 March 2025 which are also prepared to meet the requirements for a Trustees' report and accounts for Charity Law purposes.

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 Republic of Ireland (FRS 102) (effective 1 January 2019).

ACTING CHAIRS REPORT:

It is with great pride that we share that we have worked with 881 survivors of sexual violence and provided approximately 11,000 hours of life changing support. We strive toward excellence in our work and our practice and seek to see an end to sexual violence in all its forms.

In the last year we have been slowly and steadily re-building after the loss of the employment tribunal in May 2024 and the subsequent remedy hearing in October 2024. We have made excellent progress on the action plan, which was prepared because of the RCS review and Ling report. 89% of all actions have been completed including all priority 1 "must" actions.

We have worked with external agencies to ensure that there is no place for discrimination within ERCC. In light of the Supreme Court ruling in April 2025, we have also reviewed and clarified our "women-only" times to ensure that we are offering all the women we work with the choice to have their sessions in an environment where there are only women who are born female present, whilst still remaining open to all survivors aged 12 or over.

Demand for our services has consistently been greater than our capacity. In November 2024, we took the decision to temporarily close our waiting lists for long-term support. These re-opened in September 2025. Throughout the period we were closed we were still providing immediate support to anyone who had experienced rape or sexual abuse within the last 14 days.

March 2025 saw an end to the grant from the Scottish Government, which was designed to reduce the length of time people needed to wait for support. The loss of this funding resulted in 8 staff redundancies, which will reduce further the number of people we support.

The Board has remained small but mighty with a core team of three committed Board members who as volunteers have worked incredibly hard to re-build ERCC over the year. As part of our stabilisation plan, we have actively recruited some new Board members and look forward to welcoming them to the team.

EDINBURGH RAPE CRISIS CENTRE
(A Company Limited by Guarantee)

DIRECTORS' REPORT

for the year ended 31 March 2025

OBJECTIVES AND ACTIVITIES

Vision

'Until we have a world free of sexual violence, we act in solidarity with survivors'.

Purpose

Originally established in 1978, ERCC's charitable objectives are:

- To relieve the distress of women, men, boys, girls and non-binary people aged over 12 years who have been raped or who have experienced sexual violence and of their partners, friends and families through the provision of emotional and practical support, information, advice and advocacy; and,
- To advance education, through the provision of information, advice and advocacy, among professional bodies and the general public about the causes, nature, extent and effects of rape and sexual violence against women, men, boys and girls aged over 12 years, and ways of preventing or relieving the suffering it causes.

Service Outcomes and aims

1. Survivors develop positive strategies for coping, which better enable them to:
    a. maintain and improve relationships
    b. remain in employment or seek employment/training/volunteering opportunities
    c. overcome isolation
    d. reduce self-harming practices

2. Survivors are empowered and supported to engage with the criminal justice system; when they elect to do so.

3. Survivors are more informed about the potential ongoing impact of rape and sexual abuse and are therefore better able to understand and self-manage the effects of sexual violence.

Our service outcomes contribute significantly to local outcome improvement plans for City of Edinburgh, Mid and East Lothian Councils, and nationally to the following National Outcomes[1]

- We live in communities that are inclusive, empowered, resilient and safe;
- We respect, protect and fulfil human rights and live free from discrimination;
- We are healthy and active;
- We grow up loved, safe and respected so that we realise our full potential;
- We tackle poverty by sharing opportunities, wealth and power more equally.

[1] https://nationalperformance.gov.scot/national-outcomes

Our services are normally open to people of all genders unless explicitly mentioned. The types of support provided by ERCC include:

· Short and longer-term therapeutic support for survivors - to provide a safe space for survivors to build healthy coping, well-being, and resilience.

· Group support - to help reduce experience of isolation, stigma, and shame, and build resilience through positive and sustaining networks of support.

· Advocacy support - to support survivors who are considering or have already reported to the police and are engaged in the justice process.

Edinburgh Adult Service: offers support and information for those affected by sexual violence in Edinburgh.

East Lothian Sexual Abuse Service (ELSAS): outreach service offering support and information for those affected by sexual violence in East Lothian.

Midlothian Sexual Abuse Service (MSAS): outreach service offering support for those affected by sexual violence in Midlothian.

Prevention Project: ERCC's Sexual Violence Prevention Project provides free, high quality, sexual violence prevention education in schools and youth groups across Edinburgh City.

The SIA Project: a specialist counselling and support service for survivors from BME backgrounds aged 16 and above who have experienced any form of unwanted sexual experience. Support is offered in English and community languages including Polish, Hindi, Urdu, Arabic, Mandarin and Cantonese.

STAR Young Survivors' Service (Surviving Trauma, Abuse and Rape): specialist support and counselling, creative therapies, information, and advocacy for young people aged 12-18 who are affected by sexual violence.

Student Survivors Project: outreach service supporting student survivors of sexual violence.

Learning Disability and Learning Needs service: Specialist neurodiverse service which supports survivors who have a learning disability, needs and/or autism.

National Prevention Project: Delivers the national prevention curriculum in schools in East Lothian, Edinburgh, Midlothian and West Lothian. Supports the delivery of the equally safe at school program as well as Equally Safe at University and College.

Training: ERCC provides training on a wide-range of issues related to sexual violence and supporting survivors of sexual violence. This tailored training is available to organisations and individuals in the public, private, voluntary and further and higher education sectors.

Our Services (cont)

Information: ERCC has a number or resources available for survivors that are available to download from our website www.ercc.scot or can be posted out on request.

Volunteers

ERCC relies on the enthusiasm and energy of our volunteers to develop and deliver our services to survivors of sexual violence. We are very grateful to these volunteers for their commitment and support. We continually strive to make volunteering a positive experience at Edinburgh Rape Crisis Centre. All ERCC volunteers undergo our bespoke training and are involved in the delivery of our therapeutic support services.

The board of directors would also like to take this opportunity to thank all our staff for their hard work and commitment to survivors and the work of the centre.

We would also like to warmly acknowledge the contributions of staff, volunteers and board members who have moved on to pastures new.

RELATED PARTIES

In 2024-25, ERCC has continued to work in partnership with a range of stakeholders to improve services for survivors of sexual violence, including:

- Equally Safe: Edinburgh's Violence against women partnership;
- East and Midlothian Violence Against Women Partnership;
- Police Scotland;
- NHS Lothian;
- Rape Crisis Scotland;
- Midlothian and East Lothian Drug and Alcohol Partnership
- Edinburgh Women's Aid, Shakti Women's Aid and Women's Aid East and Midlothian;
- Edinburgh's universities and Edinburgh College;
- Sycamore Centre

ACHIEVEMENTS AND PERFORMANCE

In 2024-25, ERCC delivered specialist high quality support, counselling, advocacy and information to 881 survivors of sexual violence. We provided approximately 11,000 hours of support and contact to survivors across our support services. We received a total of 567 referrals across our services.

Support was delivered at our Edinburgh Centre and at eight outreach locations in Edinburgh, East Lothian and Midlothian. We have access funds to cover travel, interpretation and childcare to ensure that, wherever possible, there are no barriers to using ERCC's services. We also offer on-line support.

ACHIEVEMENTS AND PERFORMANCE (cont)

Our Adult Services cover Edinburgh, East Lothian and Midlothian and include a specialist service for people with additional support needs including survivors with a learning disability, learning need and/or autism. Over the year, the Learning Needs specialist provided 99 sessions to 10 survivors. Our SIA project offers support to survivors from BME backgrounds. This service provided 100 sessions to 21 BME survivors with significant additional needs and/or barriers to accessing support.

We also offered a range of group programmes to survivors. During the year, we offered group work with trauma informed yoga, art therapy and creative writing in Leith, and survivors accessing support through our Midlothian outreach service could participate in an on-line psychodynamic group.

The Adult Support Service waiting lists were closed for new referrals in November 2024. This was due to on-going demand for our services; and to having eight fewer staff because of changes in Scottish Government funding. At the time of closure, adult survivors were waiting 12 months before we could provide them with ongoing support. During this period of closure, we focused on providing a service to those already waiting for support. However, even when our waiting list is closed for new referrals, we always take referrals of anyone who has experience sexual assault/rape in the last 14 days.

Our **STAR and Student Survivors services**, offer trauma informed support, therapeutic support and information to young people, aged 12 to 21, across Edinburgh, East Lothian and Midlothian. During the year, we provided 673 sessions to 110 young people.

The STAR service for Young People closed its waiting list in November 2024 and the Student Survivors service closed theirs in December 2024, both closures being due to capacity issues.

Our dedicated **Advocacy service** offers support to survivors who have decided to, or have already reported to, the police following an experience of sexual violence that has happened at any time in their lives. Our Advocacy team consistently receives outstanding feedback in national evaluations, affirming how invaluable advocacy support is to the survivors we work with.

The Advocacy service reopened for referrals in April 2024, before reaching capacity in September 2024, when the waiting list had to be closed again. This difficult decision was taken to allow the Advocacy team to continue providing a sustainable, high standard of support to the survivors who were using the service.

Our work within the **Sycamore Centre** continued in the year. Sycamore provides healthcare and support for adult survivors of sexual assault or rape, and a pioneering service for children and young people who have experienced harm and abuse. In November 2024, our STAR team established an outreach base at the multi-agency partnership **Bairns' Hoose** at Sycamore in Edinburgh, providing therapeutic support for young people, aged 12-18, and for their families. Our Advocacy team continues its outreach work at Sycamore, alongside the specialist NHS and Social Work practitioners.

ACHIEVEMENTS AND PERFORMANCE (cont)

Here are some examples of what survivors have said about support from ERCC in their feedback:

"I really, really felt supported, listened to and believed by my support worker. For the first time I felt like I had someone I could tell anything too and knew I wouldn't be judged. The work, support and tools from my support worker has made me a better person, I understand myself more and the reasons why I reacted or why my mind and body did certain things to keep me safe. I felt like I could come with any issue (e.g. guilt, self-blame, fear, sexual intimacy) and my support worker would help me work through it. Right from the start I knew I had come to the right place. I don't know where I would be without this service. My case is complex and ongoing and not once did I feel my support workers support and belief waiver. It was the safe place I needed when I had nowhere else to turn to."

"Was initially at the start of sessions in a really bad place and has been supported to get through really dark times by introducing coping strategies and exploring emotions and what impacts them. Life looks brighter." - Survivor, Midlothian Sexual Abuse Service

"My expectations were exceeded and this was supported by all the members in the group. This has been the most helpful form of therapy that I've had. Having the art was a good focus for me." - Survivor, Art Therapy Group

"Throughout my counselling sessions with ERCC, my support worker helped me shoulder the decade-old burden of shame and guilt and taught me the skills to put it behind me. The sessions helped me feel less isolated and reminded me that I was not alone in this healing journey." – Survivor, Student Support Project

"I felt more confident and informed having Edinburgh Rape Crisis Advocacy support me. Having them on my journey I was better able to deal with my trauma along with the legal side at the same time."

"Edinburgh Rape Crisis Advocacy were there for me all through the legal process. They made me feel calm and comforted and they always believed in me. I leaned heavily on them after the trial outcome and they saved me."

Our **Prevention** workers, who are part of the RCS (Rape Crisis Scotland) National Prevention Project, delivered in-person workshops in schools across Edinburgh, East Lothian and Midlothian. We delivered workshops as follows:

Areas	No of Schools	No of Pupils
Edinburgh	14	1,630
East & Midlothian	8	1,249
West Lothian	7	1,079

ACHIEVEMENTS AND PERFORMANCE (cont)

The **Volunteering Programme** is currently funded by the UKSP Fund. Our volunteers provide crucial support and resource to ERCC. Volunteer support workers commit to seeing three service users per week, whilst advocacy volunteers have been providing much valued first contact support. The volunteer service continues to attract and retain a diverse team, including six trainee or recently qualified counsellors and an advocacy volunteer.

Overall, this has been another challenging year, with changes in government funding leading to a recruitment freeze in September 2024 and staff voluntary redundancies in November 2024, which resulted in the loss of eight members of staff and a further reduction in the number of people we will be able to support going forwards.

ERCC collaborated fully with the Ling report, commissioned by Rape Crisis Scotland. We have taken on board the concerns and outcomes raised in the report and have completed all the priority 1 actions and 89% of all actions with an aim to have all these complete by the end of 2025.

FINANCIAL REVIEW

The charity generated a deficit in the year of £75,730 (2024: deficit of £68,438), including some advance funding planned to be spent in the year to 31 March 2026. Total income amounted to £1,563,651 (2024: £1,622,434), of which £1,492,360 (2024: £1,547,846) was related to restricted projects and £71,291 (2024: £74,588) to unrestricted funds. At the balance sheet date the unrestricted reserves were £340,748 (2024: £338,796), with £422,369 (2024: £500,051) in restricted funds giving total funds of £763,117 (2024: £838,847).

Investment policy

Under the Memorandum and Articles of Association, the charity has the power to invest any money that the company does not immediately require, in any investments, securities or properties. As there are few funds for long-term investment the Directors, having regard to the liquidity requirements of operating the charity and to the reserves policy, have operated a policy of keeping available funds in current accounts.

Reserves policy

Total unrestricted reserves, including any designated reserves, held at 31st March 2025 amount to £340,748 (2024: £338,796). The designated pension reserve is £60,245 (2024: £65,840) in deficit leaving £400,993 (2024: £404,636) in the general fund as a free reserve.

In line with best practice, ERCC has a set target level of free unrestricted reserves equivalent to three months' core running costs for the organisation, which equates to £409,845 (2024: £422,718).

At the year end this target was just missed as the free reserves were £400,993. The board remains committed to maintaining the level of unrestricted funds held by ERCC and we are considering how best to sustain our unrestricted income in the face of sector wide challenges.

Risk management
Risks are detailed in the Risk Register for the organisation, which also sets out the plan for risk minimisation. Internal risks are minimised by development and implementation of procedures related to those risks.

Key external risks relate to the:

a) Lack of Long Term funding
b) Demand on our Services
c) The cessation liability associated with Lothian Pension Fund.

a) Long Term Funding
ERCC continues to face risks to the continued delivery of services due to the end of short-term funding streams. A significant sum of our large grants come to an end in March 2025; but we have a plan to secure replacement/continuation funding for these. However, ERCC remains at risk to the challenges posed by short term grant funding.

The risks to ERCC of loss of funding include:
- Impact on operational activities
- Inability to meet service delivery commitments
- Cash flow difficulties arising from lack of liquidity
- Loss of staff expertise
- Impact on ERCC reserves

ERCC has a fundraising strategy in place which aims to mitigate these risks through a diverse range of income-generation activities, including:
- Applications to grant funders
- Community-based fundraising
- 'Become A Friend' regular- giving scheme
- Applications to trusts for unrestricted/core funding.

b) Demand on our Services
Demand for our services is increasing at an unprecedented level across all of ERCC's services and particularly in longer term support and advocacy. Demand that far exceeds our capacity has been a long-standing challenge for ERCC. Our funding has been maintained in 2024-25 but changes to government funding for 2025-26 resulted in the loss of eight members of staff. We are committed to managing waiting lists effectively as well as identifying additional resources to ensure the sustainability of our work.

c) Risk management plan regarding Lothian Pension Fund (LPF) liability
ERCC is a community admission body to the Local Government Pension Scheme administered by Lothian Pension Fund (LPF). In August 2016, ERCC's final active member of the scheme retired from the Scheme and ceased to make contributions, triggering cessation. The Exit Liability is £171,000 per the Actuarial Valuation, 15 November 2016.

Risk management (cont)

ERCC's Directors consulted specialist pensions and legal advisors and worked closely with Lothian Pension Fund to develop a realistic and affordable multi-year repayment plan, agreed on by both parties in October 2017. Details of this repayment plan are outlined in Notes 17 and 18. ERCC is confident the organisation will meet all annual payment requirements as set out in the repayment plan.

PLANS FOR FUTURE PERIOD

ERCC's Board and senior staff have endorsed the following activities for the next 3 years:

- Continue to meet and exceed all requirements of the National Service Standards for Rape Crisis Centres as developed by Rape Crisis Scotland.
- Recruit 4 more Board members to strengthen our governance.
- Review our Mission, Vision and Values and develop a new strategy and business plan for 2026-30
- Run all aspects of ERCC's services (support, prevention, information and training) services efficiently and effectively, in adherence with the National Rape Crisis Service Standards, and maintain ERCC's reputation as a provider of specialist, high quality trauma-informed support, prevention work, information and training, and project development;
- Delivering on specific outcome and output requirements as set out in individual agreements with funders;
- Continuing to develop and implement a funding and fundraising strategy focused on sustainability, taking into account the end of major funding streams;
- Maintain good practice in outcome and output monitoring and the collection of quality data from service users.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

Edinburgh Rape Crisis Centre (ERCC) is a company limited by guarantee governed by its Memorandum and Articles of Association dated 14 October 2005, and last updated 3 August 2022, and is registered as a charity with HM Revenue & Customs and the Office of the Scottish Charity Regulator.

Membership

ERCC approved a new simplified membership structure for the board and amended its articles of association accordingly. According to the new articles of association adopted through a vote of members at an Extraordinary general meeting on 3rd August 22. As per the new articles of association the directors shall be the only members of Edinburgh Rape Crisis Centre. A director shall become a member on becoming a director. Membership is not transferable. A member shall cease to be a member if they cease to be a director or die.

EDINBURGH RAPE CRISIS CENTRE
(A Company Limited by Guarantee)

DIRECTORS' REPORT

for the year ended 31 March 2025

Directors and Organisational Structure

The business of ERCC shall be managed and administered by a Board of Directors whose members shall be regarded as the directors of ERCC for the purposes of the Act and who shall be registered as directors with the Registrar of Companies. There shall be a maximum of 12 (twelve) and a minimum of 3 (three) Directors. Any individual woman aged 16 (sixteen) years or over who supports the Objects of ERCC, and who is permitted by law to do so (and who is not disqualified from serving as a Director under Article 25.1) may be appointed to be a Director by resolution of the Directors.

The Directors meet regularly to oversee the operation of the company and determine its strategic direction and policies. They have reviewed the operation of the Board and have set up the following sub-committees: People, and HR, Finance and Governance. Each sub-committee comprises a minimum of one Director and a senior management representative. The day-to-day management is the responsibility of the Senior Management Team. Non-management staff members are also members of the sub committees and are involved in most business of the sub-committee.

Induction and Training of New Directors

After election an induction programme and information pack is offered to all new directors.

Remuneration Policy & Payments to Senior Management

The Directors consider the Senior Management Team to be the key management personnel of the charity. The pay of the senior staff is reviewed annually and normally increased in accordance with average earnings.

EDINBURGH RAPE CRISIS CENTRE
(A Company Limited by Guarantee)

DIRECTORS' REPORT

for the year ended 31 March 2025

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity name	Edinburgh Rape Crisis Centre (known as "ERCC")	
Charity number	SC 006208	
Company number	SC 291742	
Registered Office and Operational Address	17 Claremont Crescent Edinburgh, EH7 4HX	
Patrons	Dr Nina Burrowes Naomi Breeze	
Directors	Molly Little	(Resigned 21 May 2025)
	Gracie Lee	
	Carolyn Fox-McKay	
	Mairi Rosko	
	Miren Ochoa Sagues	(Resigned 31 January 2024)
	Katie Horsburgh	(Resigned 8 May 2024)
	Niamh McCrossan	(Resigned 24 February 2025)
Key Management Personnel	Mridul Wadhwa	Chief Executive Officer (Resigned 13 September 2024)
	Emma Galloway	Interim Chief Executive Officer (from 1 July 2024)
	Amrita Dash	Chief Operating Officer (Resigned 9 May 2025)
	Catriona McTernan	Head of Services (Resigned 31 March 2025)
Senior Statutory Auditor **Statutory Auditor**	Kevin Cattanach Whitelaw Wells 9 Ainslie Place Edinburgh, EH3 6AT	
Bankers	Unity Trust Bank Nine Brindley Place Birmingham, B1 2HB	

EDINBURGH RAPE CRISIS CENTRE
(A Company Limited by Guarantee)

DIRECTORS' REPORT

for the year ended 31 March 2025

STATEMENT OF DIRECTORS' RESPONSIBILITIES

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

Company law requires the Directors to prepare financial statements for each financial year that give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the Directors are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles of the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed; subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charitable company will continue on that basis.

The Directors are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities & Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The Directors are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Statement as to disclosure of information to auditors

So far as the Trustees are aware, there is no relevant audit information (as defined by Section 418 of the Companies Act 2006) of which the charitable company's auditors are unaware, and each Trustee has taken all the steps she ought to have taken as a Trustee in order to make herself aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

This report has been prepared in accordance with SORP and in accordance with the special provisions of Part 15 of the Companies Act 2006 applicable to small companies. Approved by and authorised for issue by the board of directors on 17 December 2025 and signed on their behalf by:-

Mairi Rosko

Mairi Rosko
Director

EDINBURGH RAPE CRISIS CENTRE
(A Company Limited by Guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS AND DIRECTORS

for the year ended 31 March 2025

We have audited the financial statements of Edinburgh Rape Crisis Centre (the 'charitable company') for the year ended 31 March 2025, which comprise the Statement of Financial Activities (incorporating the Income and Expenditure Account), the Balance Sheet, 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, including FRS102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Accounting 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 2025 and of 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 (as amended).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs UK) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the 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 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' (who are also the directors of the company for company law purposes) use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the 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 other information comprises the information in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is 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 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 directors' report, prepared for the purposes of company law and included 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 directors' report, included with the report of the trustees, has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not idented material misstatements in the directors' report, included in the report of the trustees.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006, Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept; or
- The financial statements are not in agreement with the accounting records; 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; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report, included within report of the trustees, and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 12, 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 preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS AND DIRECTORS

for the year ended 31 March 2025

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

Irregularities that result from fraud are inherently more difficult to detect than irregularities that result from error.

From enquiries of those charged with governance, it was determined that the risk of material misstatement from fraud was low with little scope for fraud to occur. Our audit testing is designed to detect material misstatements from fraud where there is not high level collusion.

Our audit testing was designed to detect material misstatements from other irregularities that result from error where there is not high level concealment of the error. In this regard the following audit work was undertaken: applicable laws and regulations were considered, reviewed and discussed with management; senior management meeting minutes were reviewed; internal controls were reviewed; and journals were reviewed. From this audit testing it was determined that the risk of material misstatement in this regard was low.

We carried out income and expenditure testing which was designed to identify any irregularities as a result of simple mistakes or human error. From this audit testing it was determined that the risk of material misstatement in this regard was low.

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

This description forms part of our auditor's report.

EDINBURGH RAPE CRISIS CENTRE
(A Company Limited by Guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS AND DIRECTORS

for the year ended 31 March 2025

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 the trustees, as a body, in accordance with section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005, regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the 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.

Kevin Cattanach
Senior Statutory Auditor
For and on behalf of Whitelaw Wells, Statutory Auditor
Whitelaw Wells is eligible to act as an auditors in terms of Section 1212 of the Companies Act 2006
9 Ainslie Place
Edinburgh EH3 6AT

Date: 17 December 2025

EDINBURGH RAPE CRISIS CENTRE
(A Company Limited by Guarantee)

STATEMENT OF FINANCIAL ACTIVITIES
(including Income & Expenditure Account)

for the year ended 31 March 2025

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Income and endowments from:					
Donations					
Donations	2	70,939	-	70,939	69,966
Charitable activities					
Grants & SLAs	3	-	1,492,360	1,492,360	1,547,846
Other Income	4	350	-	350	4,620
Investment Income		2	-	2	2
Total		71,291	1,492,360	1,563,651	1,622,434
Expenditure on:					
Charitable activities		69,339	1,570,042	1,639,381	1,690,872
Total	5	69,339	1,570,042	1,639,381	1,690,872
Net Income		1,952	(77,682)	(75,730)	(68,438)
Gross transfers between funds	14	-	-	-	-
Net movement in funds		1,952	(77,682)	(75,730)	(68,438)
Reconciliation of funds:					
Total funds at 1 April 2024		338,796	500,051	838,847	907,285
Total funds at 31 March 2025	15	340,748	422,369	763,117	838,847

All income and expenditure derive from continuing operations.
There are no gains or losses other than those shown above.
The notes on pages 20 to 33 form part of these financial statements

EDINBURGH RAPE CRISIS CENTRE
(A Company Limited by Guarantee)

BALANCE SHEET
As at 31 March 2025

	Notes	£	2025 £	£	2024 £
Current assets					
Debtors	11	42,165		89,246	
Cash at bank		910,374		974,545	
		952,539		1,063,791	
Current liabilities					
Creditors falling due within one year	12	(137,229)		(167,436)	
Net current assets		815,310			896,355
Creditors: amounts falling due after more than one year	13		(52,193)		(57,508)
			763,117		838,847
Funds					
Unrestricted funds	14		340,748		338,796
Restricted funds	14		422,369		500,051
			763,117		838,847

These financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006 and with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The financial statements were approved by the Board of Directors on 17 December 2025 and were signed on its behalf by:-

Mairi Rosko

.....

Mairi Rosko

Company Registration No: SC291742

The notes on pages 20 to 33 form part of these financial statements

EDINBURGH RAPE CRISIS CENTRE
(A Company Limited by Guarantee)

CASH FLOW STATEMENT

for the year ended 31 March 2025

	2025 £	2024 £
Cash flows from operating activities:		
Net cash provided by operating activities (below)	(64,171)	(89,999)
Change in cash and cash equivalents in the reporting period	(64,171)	(89,999)
Cash and cash equivalents brought forward	974,545	1,064,544
Cash and cash equivalents carried forward	910,374	974,545
Cash and cash equivalents		
Instant access bank deposits	910,244	974,415
Cash in hand	130	130
	910,374	974,545
Reconciliation of net income to net cash flow from operating activities		
Net income for the year (as per Statement of Financial Activities)	(75,730)	(68,438)
Adjusted for:		
Decrease/(Increase) in debtors	47,081	16,234
(Decrease) in creditors	(35,522)	(37,795)
Net cash provided by operating activities	(64,171)	(89,999)

1. **Accounting Policies**

The principal accounting policies adopted in the preparation of the financial statements are set out below:-

a. **Basis of preparation**

The financial statements have been prepared in accordance with 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 (FRS102) (effective 1 January 2019) – Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Edinburgh Rape Crisis Centre meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recorded at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

b. **Going Concern**

At the year end the charity had unrestricted reserves of £400,993 excluding designated funds. A multi-year payment plan has been agreed in relation to the pension crystallisation debt which at present value amounts to £60,245.

The charity has £1,211,416 approved funding for the year ended 31 March 2026, with the following funding confirmed to 2026-27:-

- National Lottery £95,400
- Robertson Trust £40,000
- Midlothian Council £23,450
- City of Edinburgh Council (Children and Families) £97,500

The directors are also anticipating that the following annual grants will be renewed at the same level as previously.

- Scottish Government Delivering Equally Safe £405,900
- Scottish Government Advocacy £182,250
- East Lothian Council £16,000
- East Lothian MENDAP £15,000
- Scottish Government Prevention Central £26,456
- Scottish Government Prevention Lothian £70,078
- City of Edinburgh Council TSRF £68,808
- City of Edinburgh Council Sycamore YPS £53,430

The above, combined with funds brought forward from 2025, gives the charity around £1.4m. The Board are currently in the process of a continuing organisational review to ensure a sustainable fit with this budget.

Having prepared forecasts and considering funder discussions, the directors have a reasonable expectation that liabilities can be met as they fall due in future, and a period of at least 12 months from the date of approval of these accounts. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

1. **Accounting Policies (cont)**

c. **Fund accounting**

- *Unrestricted funds* are funds that can be used in accordance with the objectives of the charity at the discretion of the Directors.
- *Designated funds* are unrestricted funds set aside by the Directors for specific future purposes or projects.
- *Restricted funds* are funds that can only be used for particular restricted purposes within the objectives of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

d. **Income**

All income is included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants where the entitlement is not conditional on the delivery of a specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant.
- Donations and legacies are included in full when receivable. The value of services provided by volunteers has not been included.
- Investment income is included when receivable.
- Income from grants related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.
- Deferred income represents amounts received in the current financial year where the funder specifies that it is for a future period, where entitlement conditions have not been met as at the year-end, or where related performance and specific deliverables have not yet been provided. This is then released to income in the period for which it has been received.

e. **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. The charity is not registered for VAT and, accordingly, expenditure is shown gross of irrecoverable VAT.

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services to its beneficiaries. It includes both the direct costs and indirect costs necessary to support these activities.
- Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include governance costs which support the charity's programmes and activities. These costs include the expenses of the statutory audit. These costs have been allocated between the cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 5.

1. **Accounting Policies (cont)**

f. **Tangible fixed assets**
Fixed assets are stated at cost less accumulated depreciation. The cost of minor additions or those costing below £1,000 are not capitalised. Depreciation is provided at annual rates calculated to write off the cost of each asset over its expected useful life:-

Computer equipment	33.3%	straight line
Other equipment	25%	straight line

g. **Financial Instruments**
Financial instruments comprise financial assets and financial liabilities which are recognised when the company becomes a party to the contractual provisions of the instrument. Financial instruments are classified as "basic" in accordance with FRS102 and are accounted for at amortised cost using the effective interest method. The effective interest rate is the rate that exactly discounts estimated future cash flows over the life of the financial assets or liability to the net carrying amount on initial recognition. Discounting is not applied to short-term receivables and payables, where the effect is immaterial. Financial assets comprise cash, grants receivable and other debtors. Financial liabilities comprise other creditors and accruals.

h. **Pensions**
The charity operates a Defined Contributions Pension Scheme. Contributions are charged in the accounts as they become payable in accordance with the rules of the Scheme.

i. **Operating lease**
Rentals applicable to operating leases, where substantially all of the benefits and risk of ownership remain with the lessor, are charged to the Statement of Financial Activities on a straight line basis over the life of the lease.

j. **Judgements and key sources of estimation uncertainty**
In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

k. **Provisions**
Provisions are recognised when the charity has a present obligation as a result of a past event, it is probable that a transfer of economic benefit will be required to settle the obligations and a reliable estimate can be made of the amount of the obligation

2. **Income from Donations**

	Unrestricted	Restricted	2025	2024
	£	£	£	£
Donations	50,939	-	50,939	69,966
Legacies	20,000	-	20,000	-
	70,939	-	70,939	69,966

Income from donations was £70,939 (2024: £69,966) of which £70,939 (2024: £69,966) was unrestricted and £Nil (2024: £nil) was restricted.

3. **Income from Charitable Activities**

Grants & SLAs		2025	2024
		£	£
Fund	**Funder**		
Core costs	City of Edinburgh Council	68,808	76,452
Regional services	East Lothian Partnership	31,000	50,000
Regional services	Midlothian Council	23,450	33,450
Support & Counselling Service	NHS Lothian	21,600	24,000
Support & Counselling Service	Big Lottery Improving Lives	37,917	-
Support & Counselling Service	Universities of Edinburgh	-	6,000
Support & Counselling Service	Tampon Tax Fund	-	122,344
Support & Counselling Service	Robertson Trust	40,000	-
Support & Counselling Service	Scottish Government	384,200	381,814
Support & Counselling Service	Scottish Government	405,899	405,899
Support & Counselling Service	EVOC	41,812	19,997
Support & Counselling Service	Henry Smith Trust	-	70,000
Prevention	Scottish Government	26,456	26,456
Criminal Justice Fund/Advocacy	Scottish Government	182,250	185,587
Prevention Lothians	Scottish Government - VAWG	69,792	70,078
STAR	BBC Children in Need	-	9,602
STAR	CEC Children & Families	97,500	50,000
Volunteering	UK government	39,586	16,167
STAR	City of Edinburgh Council Sycamore	22,090	-
		1,492,360	1,547,846

Income from charitable activities was £1,492,360 (2024: £1,547,846) of which £nil (2024: £nil) was unrestricted and £1,492,360 (2024: £1,547,846) was restricted.

4. **Other Income**

	2025	2024
	£	£
Other income	350	4,620

Other income was £350 (2024: £4,620) of which £350 (2024: £4,620) was unrestricted and £nil (2024: £nil) was restricted.

5. Expenditure	Core Costs	Support Counselling	Exceptional Costs	STAR	Regional Services	Prevention	Advocacy	Total 2025	Total 2024
Direct costs									
Staff costs (Note 7)	334,299	459,862	75,732	149,748	101,836	68,959	142,608	1,333,044	1,369,631
Staff supervision, travel & training	8,698	44,622	-	9,105	6,020	5,771	5,016	79,232	87,010
Recruitment costs	129	-	-	-	-	-	1,240	1,369	134
Publicity & events	3,981	-	-	-	-	-	-	3,981	4,515
Volunteer Expenses	109	1,651	-	-	-	-	-	1,760	-
Support costs									
Premises	68,469	4,533	-	-	11,522	-	-	84,524	114,316
Telephone & internet	14,220	-	-	-	-	-	-	14,220	13,254
Office supplies & resources	15,498	312	-	375	-	-	-	16,185	16,433
IT & computers	31,762	-	-	-	-	-	-	31,762	29,998
Accountancy & payroll fees	2,207	-	-	-	-	-	-	2,207	2,885
Legal & professional fees	38,628	2,113	5,607	-	-	-	-	46,348	27,997
Bank charges	1,357	-	-	-	-	-	-	1,357	734
Client & other expenses	1,232	5,121	-	-	-	-	-	6,353	14,776
Other interest paid	3,019	-	-	-	-	-	-	3,019	3,189
Governance costs									
Audit	14,020	-	-	-	-	-	-	14,020	6,000
	537,628	518,214	81,339	159,228	119,378	74,730	148,864	1,639,381	1,690,872

5. Expenditure (continued)

Overheads and support costs are allocated on the basis of staff time

Expenditure was 1,639,381 (2024: £1,690,872) of which £69,339 (2024: £nil) was unrestricted and £1,570,042 (2024: £1,690,872) was restricted.

6. Summary analysis of expenditure and related income for activities

This table shows the cost of the main activities and the sources of income that support those activities.

	Core Costs £	Support Counselling £	Exceptional Costs £	STAR £	Regional Services £	Prevention £	Advocacy £	Total 2025 £	Total 2024 £
Costs	(537,628)	(518,214)	(81,339)	(159,228)	(119,378)	(74,730)	(148,864)	(1,639,381)	(1,690,872)
Donation	70,939	-	-	-	-	-	-	70,939	69,966
Grants and service level agreements	68,808	972,014	-	119,590	54,450	95,248	182,250	1,492,360	1,547,846
Other income	352	-	-	-	-	-	-	352	4,622
	(397,529)	453,800	(81,339)	(39,638)	(64,928)	20,518	33,386	(75,730)	(68,438)

7. Staff costs and numbers

	2025	2024
	£	£
Salaries and wages	1,157,925	1,180,695
Redundancy cost	11,675	-
Social Security costs	80,769	98,524
Pension costs	82,675	90,412
	1,333,044	1,369,631

The company considers its key management personnel comprise the Chief Executive Officer, Chief Operating Manager and Head of Services. The total employment benefits including employer pension contributions of the key management personnel was £172,940 (2024: £168,858). No employee had emoluments of more than £60,000 during either the current or previous year.

Included in salaries and wages are a total of nine settlement sums paid on departure of former staff amounting to a total cost of £42,103 which have all been paid subject to legally binding settlement agreements. The charity has obtained legal advice advising against disclosing further information to avoid breaching confidentiality clauses within the agreements.

Included in the salary costs above are redundancy payments amounting paid to six employees. The policy for redundancies follows statutory redundancy provisions.

The number of persons employed by the company during the year was as follows:

	Head count		Full time equivalent	
	2025	2024	2025	2024
	No.	No.	No.	No.
Charitable projects	32	40	26	34
Administration and support	5	5	3	3
	37	45	29	37

8. Directors' Remuneration

No members of the board of Directors received any remuneration during the year (2024: £nil). Travel, accommodation and training costs amounting to £109 (2024: £1,015) were paid in respect of two members (2024: two) of the board of Directors.

9. Movement in Total Funds for the Year

	2025	2024
This is stated after charging:	£	£
Auditors' remuneration – audit work	14,020	6,000
Operating lease	28,835	31,298

10. Taxation

As a charity, the company is exempt from tax on income and gains falling within s505 of the Taxes Act 1988 or s256 of the Taxation and Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the company.

11. Debtors

	2025	2024
	£	£
Other debtors and prepayments	42,165	89,246
	42,165	89,246

12. Creditors Falling due Within One Year

	2025	2024
	£	£
Tax and Social Security	20,044	22,704
Accruals	106,684	135,870
Other creditors	2,449	810
Pension crystallisation creditor	8,052	8,052
	137,229	167,436

13. Creditor falling due after One Year

	2025	2024
	£	£
Pension crystallisation creditor	52,193	57,508

14. **Movement in Funds**

	At 1 April 2024 £	Income £	Expenditure £	Transfers £	At 31 March 2025 £
Unrestricted Funds					
General	404,636	71,291	(69,339)	(5,595)	400,993
Designated Fund					
Pension crystallisation fund	(65,840)	-	-	5,595	(60,245)
Total unrestricted funds	338,796	71,291	(69,339)	-	340,748
Restricted Funds					
BBC Children in Need	12,283	-	(12,283)	-	-
Big Lottery Fund Improving Lives	-	37,917	(37,917)	-	-
City of Edinburgh Council	127,381	68,808	(67,378)	-	128,811
City of Edinburgh Council (STAR)	-	97,500	(50,837)	-	46,663
NHS Lothian – Support & Counselling	25,263	21,600	(10,997)	-	35,866
Scottish Government Criminal Justice Funding	-	182,250	(178,198)	-	4,052
Scottish Government Prevention Centre	-	26,456	(26,456)	-	-
Third Sector Early Intervention Fund	-	69,792	(66,939)	-	2,853
Delivering ES – Scottish Government	48,147	405,899	(405,899)	-	48,147
Edinburgh University	57,413	-	-	-	57,413
Tampon tax UK	121,857	-	(121,857)	-	-
The Robertson Trust	-	40,000	(34,057)	-	5,943
Scottish Government – WLR	14,068	384,200	(384,354)	-	13,914
Midlothian Council	10,000	23,450	(32,550)	-	900
East Lothian Council	15,000	31,000	(31,000)	-	15,000
Henry Smith Trust	61,507	-	(32,005)	-	29,502
EVOC - Support	-	41,812	(20,597)	-	21,215
UK Shared Prosperity Fund	6,769	39,586	(34,265)	-	12,090
Committed Core Costs	363	-	(363)	-	-
City of Edinburgh Council Sycamore	-	22,090	(22,090)	-	-
Total Restricted Funds	500,051	1,492,360	1,570,042	-	422,369
Total	838,847	1,563,651	1,639,381	-	763,117

14. Movement in Funds (cont)

Purpose of *Designated funds*

- Pension crystallisation fund – this relates to the discounted creditor that is due in relation to the defined benefit pension scheme following agreement with the pension provider (see notes 17 and 18)

Purpose of *restricted funds*

- BBC Children in Need – for a young person's worker plus project costs including: travel; stationery etc; books; publications and art materials; venue hire.
- Big Lottery Improving Lives – to provide specialist trauma support service for women and members of the transgender community who have experienced sexual violence and abuse.
- City of Edinburgh Council – City of Edinburgh Council Health and Social Care – to fund the Chief Executive Officer, to support the costs of managing and training volunteers, including volunteer expenses, and to contribute towards premises costs.
- City of Edinburgh Council – Children & Families – for a delivery of emotional support, counselling, specialist trauma and advocacy interventions.
- NHS Lothian – towards the provision of a trauma- informed Support and Counselling service.
- Scottish Government Criminal Justice Funding - distributed through Rape Crisis Scotland to each rape crisis centre in Scotland to fund advocacy workers and project delivery costs of an advocacy service to support survivors of sexual violence who are engaging with the justice process
- Scottish Government Prevention centre – relates to national prevention work in schools.
- Third Sector Early Intervention (VAF) Fund – to Edinburgh Prevention Officer post.
- Scottish Government Delivering ES – Delivery of frontline support services for women and children, aged 12 and over, in Edinburgh, East Lothian and Midlothian who are affected by sexual violence.
- Edinburgh University Funding provided by 4 Edinburgh universities towards the cost of funding a full time counselling support worker.
- Tampon Tax Fund – Increasing accessibility and inclusivity for women survivors of sexual violence with learning disabilities and women survivors from BME communities
- Robertson Trust: Towards the cost of funding a support worker to deliver specialist support services
- Scottish Government WLR – Delivery of frontline support services for women and children, aged 12 and over, in Edinburgh, East Lothian and Midlothian who are affected by sexual violence.
- Midlothian Council Standard Grant Fund – to support a provision of the specialist support and counselling for women in Midlothian.
- East Lothian Partnership Grant Fund – the East Lothian sexual abuse service and the wages of staff.
- Henry Smith Trust – Contribution towards costs of project providing advice and guidance for victims of sexual violence in universities in Edinburgh
- EVOC Support Grant – Contribution towards salary costs for providing support and counselling services
- UK Shared Prosperity Fund – This is to contribute towards volunteering projects
- Committed Core Costs – This is for project costs
- City of Edinburgh Council Sycamore – Providing support to young people within the Sycamore Centre, Bairn's Hoose project.

14. **Movement in Funds (cont)**

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 2024 £
Unrestricted Funds					
General	336,107	74,588	-	(6,059)	404,636
Designated Fund					
Pension crystallisation fund	(70,703)	-	-	4,863	(65,840)
Total unrestricted funds	265,404	74,588	-	(1,196)	338,796
Restricted Funds					
BBC Children in Need	16,244	9,602	(13,563)	-	12,283
Big Lottery Fund Improving Lives	160,967	-	(160,967)	-	-
City of Edinburgh Council	111,980	76,452	(61,051)	-	127,381
City of Edinburgh Council (STAR)	69,233	50,000	(120,429)	1,196	-
NHS Lothian – Support & Counselling	20,665	24,000	(19,402)	-	25,263
Scottish Government Criminal Justice Funding	-	185,587	(185,587)	-	-
Scottish Government Prevention Centre	-	26,456	(26,456)	-	-
Third Sector Early Intervention Fund	2,481	70,078	(72,559)	-	-
Delivering ES – Scottish Government	48,147	405,899	(405,899)	-	48,147
Edinburgh University	51,413	6,000	-	-	57,413
Tampon tax UK	-	122,344	(487)	-	121,857
The Robertson Trust	15,424	-	(15,424)	-	-
Scottish Government – WLR	145,327	381,814	(513,073)	-	14,068
Midlothian Council	-	33,450	(23,450)	-	10,000
East Lothian Council	-	50,000	(35,000)	-	15,000
Henry Smith Trust	-	70,000	(8,493)	-	61,507
EVOC - Support	-	19,997	(19,997)	-	-
UK Shared Prosperity Fund	-	16,167	(9,398)	-	6,769
Committed Core Costs	-	-	363	-	363
Total Restricted Funds	641,881	1,547,846	(1,690,872)	1,196	500,051
Total	907,285	1,622,434	(1,690,872)	-	838,847

15. **Analysis of Net Assets Between Funds**

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £
Current assets	530,170	422,369	952,539
Current liabilities	(137,229)	-	(137,229)
Pension liability due after one year	(52,193)	-	(52,193)
Net assets	340,748	422,369	763,117

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
Current assets	563,740	500,051	1,063,791
Current liabilities	(167,436)	-	(167,436)
Pension liability due after one year	(57,508)	-	(57,508)
Net assets	338,796	500,051	838,847

16. **Pension and Other Post-Retirement Benefit Commitments**

Defined contribution pension scheme

Edinburgh Rape Crisis Centre operates a group personal pension scheme with the Pension Trust on a defined contribution basis. The contribution rate depends on the employment date. For employees who started before the 1 January 2017 the Employer contributions are paid at a rate of 10% of pensionable salaries while employee contributions are paid at a rate of 6% of pensionable salaries. Where employment started after the 1 January 2017 the Employer contributions are paid at a rate of 8% of pensionable salaries while employee contributions are paid at a rate of Nil% of pensionable salaries. Employer pension contributions in the year were £82,675 (2024: £98,524).

16. **Pension and Other Post-Retirement Benefit Commitments (cont)**

Final Salary Pension Scheme

Until November 2016 the company participated in the Lothian Pension Fund ("The Scheme") that provides benefits based on final pensionable pay (i.e. defined benefit scheme). As disclosed in note 18 the company has crystallised the pension liability after the final staff member in the scheme left employment therefore the resulting creditor recognised in these accounts 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.

Discounted contribution schedule – net present value

Year ending	*31 March 2025 (£'s)*	*31 March 2024 (£'s)*
30 September 2024	-	8,051
30 September 2025	8,051	7,779
30 September 2026	7,779	7,516
30 September 2027	7,516	7,262
30 September 2028	7,262	7,016
30 September 2039	7,016	6,779
30 September 2030	5,776	5,581
30 September 2031	5,581	5,392
30 September 2032	5,392	5,209
30 September 2033	5,209	5,033
30 September 2034	-	-

17. **Contingent liability**

Under the terms of the multi-year repayment plan that has been agree with Lothian Pension Fund the full liability on crystallisation will not necessarily be repaid in full. A total of £21,300 will only be due if the charity has a significant improvement in its financial position. No adjustment for this potential liability has been included in these accounts. The Lothian Pension Fund retains the right to alter the repayment plan agreement should the financial position of the charity materially improve.

18. **Operating Lease**

At 31 March 2025 the company had total commitments under operating leases, payable as set out below.

	2025 Land & buildings £	2025 Other £	2024 Land & buildings £	2024 Other £
Expiring:				
Within one year	28,000	-	28,000	625
Within one to five years	25,667	-	53,667	-

19. **Related Parties transactions**

No one individual had control of the company during the year.

Trustee Katie Horsburgh is employed by the Edinburgh University Student Association which made donations totalling £3,059 (2024: £5,401) during the year to the charity.

20. **Legal Status**

The organisation is a charitable company limited by guarantee, registered in Scotland and has no share capital. In the event of the company being wound up members are required to contribute an amount not exceeding £1.