MORAY RAPE CRISIS

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR TO 31 MARCH 2026

Charity Registration Number: SC050532

WHITELAW WELLS
Chartered Accountants
9 Ainslie Place
Edinburgh EH3 6AT

MORAY RAPE CRISIS

FINANCIAL STATEMENTS

for the year to 31 March 2026

CONTENTS **PAGE**

Trustees' Report	1
Independent Auditor's Report to the Members	14
Statement of Financial Activities	17
Balance Sheet	18
Cash Flow Statement	19
Notes forming part of the Financial Statements	20

MORAY RAPE CRISIS

TRUSTEES' REPORT

for the year to 31 March 2026

The Trustees of Moray Rape Crisis (MRC) are pleased to present their annual report, together with the financial statements of the charity, for the period 1 April 2025 to 31 March 2026, which are 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), MRC's Constitution, 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).

OBJECTIVES AND ACTIVITIES

Introduction

The newest of 17 Rape Crisis services across Scotland, MRC provides specialist, trauma-focussed therapeutic support, advocacy and information for anyone in Moray aged 11 and over, who has experienced any form of sexual violence at any time in their lives (both recently and in the past). MRC also works towards preventing sexual violence through the provision of awareness-raising workshops with young people aged 11 to 25, and through working strategically with multi-agency partners.

Charitable objectives

MRC's charitable objectives are:

- To provide a practical support and advocacy service for survivors of rape and other forms of sexual violence.
- To work towards the prevention and, ultimately, the elimination of sexual violence.

History and background

MRC was established in 2018 by Rape Crisis Scotland, which managed and governed MRC until 30 September 2021.

A shadow board of trustees was recruited by Rape Crisis Scotland in Autumn 2019 to help lead MRC towards self-governance, and on 20 October 2020, the organisation successfully registered as a Scottish Charitable Incorporated Organisation. In March 2021 a manager was employed to support the organisation to transition to self-governance. MRC became fully independent and self-governing on 1 October 2021.

At its fifth Annual General Meeting on 10 March 2026, the Board of Trustees appointed Whitelaw Wells to undertake an audit of MRC's accounts for the period 1 April 2025 to 31 March 2026.

MORAY RAPE CRISIS

TRUSTEES' REPORT

for the year to 31 March 2026

Service outcomes and aims

1. Adults and young people in Moray who have experienced sexual violence feel safer and have greater control of their lives and choices.

2. Adults and young people in Moray who have experienced sexual violence are more informed about the impacts of sexual violence and trauma, and more able to self-manage these impacts.

3. Adults and young people in Moray who have experienced sexual violence have improved well-being and resilience.

4. Young people in Moray have greater understanding of consent, sexual violation and how to prevent sexual violence.

Our service outcomes provide public benefit and contribute significantly to local outcomes for Moray, including local delivery outcomes for the implementation of Equally 2023: Scotland's strategy for preventing and eradicating violence against women and girls, and nationally to the following National Outcomes:

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

Monitoring and evaluation

- We measure service performance against our outcomes using a range of outcome evaluation tools which have been mapped against our service outcomes, including a bespoke self-assessment scale, questionnaires and case studies.

- We measure reach through tracking the outputs of our services.

- We measure quality through inviting service users to give us feedback on the service received.

Activities overview

MRC delivers the following key services:

- Support, groupwork and advocacy.
- Prevention and training**.**
- Community engagement and awareness-raising.

Support and advocacy

Over the past year MRC's support services have:

- Supported 265 adults and young people affected by sexual violence (2024-2025: 236 adults and young people).
- Provided 10,207 support appointments (in-person, online or by phone) and support contacts (by phone, email and text) (2024-2025: 9,961 support appointments and contacts)
- Received 333 referrals to one or more of MRC's frontline support services, with 198 survivors being referred or self-referring (2024-2025: 227 survivors were referred or self-referred).

Our service monitoring and evaluation shows that our support helps survivors to:

- Feel safer and more in control of their lives and choices.
- Feel more able to cope with the impacts of sexual violation and trauma.
- Develop improved well-being and resilience.

The types of support provided by MRC include:

- **Short-term blocks of individual support (up to 6 sessions):** which focus on ways of safely coping with and self-managing the impacts of trauma and sexual violence.

- **Long-term individual therapeutic support (up to 20 sessions):** provides a safe space in which survivors can begin to emotionally process the trauma they have experienced and build confidence, well-being and resilience.

- **Advocacy support:** for survivors who have reported to the police, or are considering doing so, or who are engaged in the justice process, including support to report and in-court support.

- **Support for young people aged 11 to 18 (the 'Rise Up' project):** tailored therapeutic support and advocacy for young survivors (up to 30 sessions).

- **Support for survivors with learning needs and disabilities (the 'Side-By-Side' project):** tailored therapeutic support and advocacy for survivors with learning needs and disabilities (up to 30 sessions).

- **Support for Polish speaking survivors (the 'Stop Przemocy Seksualnej' project):** dedicated first language support for Polish speaking survivors.

Support, groupwork and advocacy (continued)

'Support gave me time and space to breathe, process situations and recover. MRC has helped me discover new coping methods, I feel less numb and empty, I'm able to start living again - not just survive, but live.' ***Adult Survivor***

'Since starting these sessions, I feel I have come a long way on my journey…Overall - this service has been a lifeline for me.' ***Adult Survivor***

'I feel respected and like the way the sessions go at my own pace, like being able to talk to someone about everything. The help and support for court is beneficial...having someone to explain what's happening with court and not being left alone with it.' ***Young Survivor, aged 17***

'I'm glad I've got someone else to speak to and that I can be myself with them.' ***Young Survivor, aged 13***

Prevention

MRC delivers the national Rape Crisis Sexual Violence Prevention programme for young people aged 11 to 25 in Moray. The programme, funded through the Scottish Government, is primarily aimed at reaching young people in secondary schools, though can also include work with young people in other youth settings. The programme comprises 4 workshops which are adapted to varying year groups to be age and stage appropriate. The aim of the programme is to reduce and prevent sexual abuse through facilitating increased understanding of key issues, such as consent. The workshops are participatory in format and comprise the following topics:

- **Power**: this workshop aims to help young people understand about relational and broader societal power inequalities, and how power inequalities can be exploited to sexually harm.

- **Sexual violence (including online):** this workshop aims to increase young people's awareness about varying forms of sexual abuse, including online sexual abuse.

- **Consent**: this workshop aims to increase young people's understanding of sexual consent.

- **Pornography**: this workshop particularly aims to challenge myths about sex communicated through online pornography, and the power dynamics often represented in this.

In April 2025 to March 2026, we delivered 167 workshops which reached 2,353 young people in Moray. 409 of these young people participated in more than one workshop in this period.

Communications and engagement

In this period, MRC continued to provide a range of information and awareness-raising resources, including on our website and social media, about sexual violence and its impacts for survivors, their supporters and agencies. We have also run a number of local campaigns and events, including:

- **Amy's Story:** a powerful and inspiring personal account written by a survivor in conjunction with her MRC support worker about her experience of healing and finding voice after sexual and gender-based violence.

- **We Are Here For You**: a joint campaign with Moray Women's Aid and Moray Violence Against Women Partnership to increase the reach of our services to the LGBTQ+ community in Moray.

- **Survivor Voices**: an ongoing awareness-raising campaign which aims to amplify survivor voices in Moray through publishing their poetry, artwork, writing or quotes from evaluation feedback, with their consent.

- **Co-organising Moray's second Reclaim the Night event** in November 2025 to mark the UN International Day for the Elimination of Violence Against Women.

Volunteers and students on placement

MRC relies on the enthusiasm and energy of our students on placement and volunteers to develop and deliver our service to survivors of sexual violence. We are very grateful to these students and volunteers for their commitment and support. We continually strive to make volunteering a positive experience for our students and volunteers.

Managing demand

The need for MRC's services in Moray has continued to far outweigh the level of recourse and capacity within the service to provide support at the time survivors have referred or been referred. Consequently, the service has continued to operate waiting lists for all of its frontline services. At 31 March 2026, 141 survivors and service users are waiting to access one or more of MRC's support services, with a waiting period of up to 12 months.

Over the past year, to help towards meeting the level of need for the service in Moray, the organisation has:

- Successfully secured funding from the 7 Stars Foundation, Armed Forces Covenant Fund, BBC Children in Need, Berry Burn Community Fund, Co-op Community Fund, EDF Power Solutions Dorenell Wind Farm Community Fund, Garfield Weston Foundation, Hill of Towie Wind Farm Community Fund, Moray Communities Mental Health and Wellbeing Fund, National Lottery Community Fund, NHS Grampian Charity, Scottish Government, The Robertson Trust, The RS Macdonald Charitable Trust and Spirit of our Community Fund to support the delivery and growth of the service.
- Worked with local counselling diploma courses providers to offer counselling placements to 8 students over the course of the year.
- Continued to review our service delivery model and processes to ensure effectiveness and efficiency.

RELATED PARTIES

In this period, MRC has worked collaboratively with a range of local and national stakeholders to improve services for survivors of sexual violence, including:

- Moray Violence Against Women Partnership
- Moray Women's Aid
- Police Scotland
- NHS Grampian
- Rape Crisis Scotland
- Moray Food Plus
- University Highlands and Islands (Moray College)
- Moray Council (including Education, Social Work, Housing).

MRC continued to receives referrals from a broad range of services across Moray, including: the Police; Moray Women's Aid; social work teams; GPs; mental health services; substance misuse services; housing; adult and child protection teams; children's services; schools; and services for disabled people.

In particular, we have continued to partner with Moray Food Plus to provide a food larder and free toiletries at our offices and groupwork programmes for survivors affected by the cost-of-living crisis.

ACHIEVEMENTS AND PERFORMANCE

Key successes in the period include:

- Delivery of specialist high quality support and advocacy for 265 adults and young people affected by sexual violence.

- Continued delivery and development of MRC's Sexual Violence Prevention Project, which in 2025-2026 reached 2,353 young people in secondary schools and youth services across Moray. 409 of these young people participated in more than one workshop in this period.

- Continued development and delivery of MRC's tailored support services to better meet the needs of survivors from equalities groups:
  - Support for young survivors aged 11 to 18- through the 'Rise Up' project.
  - Support for survivors with learning disabilities and needs- through the Side- By-Side project.
  - Support in Polish for Polish Speaking survivors- through the 'Stop Przemocy Seksualnej' project.

- Strategic and community engagement, via representation at local strategic partnerships and forums, social media, local community-led events, and the launch of a number of community awareness-raising campaigns.

- Amplifying survivor voices in Moray, through our ongoing publication of survivor writing, poetry, and artwork (with consent), and continued campaigning around 'Amy's Story' (a powerful and moving story of a survivor's courage, empowerment, healing and hope).

ACHIEVEMENTS AND PERFORMANCE (continued)

- Successful applications to the 7 Stars Foundation, Armed Forces Covenant Fund, Berry Burn Community Fund, EDF Power Solutions Dorenell Wind Farm Community Fund, Garfield Weston Foundation, Hill of Towie Wind Farm Community Fund, Moray Communities Mental Health and Wellbeing Fund, National Lottery Community Fund and Spirit of our Community Fund to help develop and grow MRC's services towards meeting increasing local need.

FINANCIAL REVIEW

The charity generated a surplus for the year ended 31 March 2026 of £57,957 (2025: £2,403). The total income amounted to £703,730 (2025: £605,899), of which £680,887 (2025: £559,484) was related to restricted projects and £22,843 (2025: £46,415) to unrestricted funds. At the balance sheet date, the unrestricted reserves were £118,044 (2025: £138,192), with £183,213 (2025: £105,108) in restricted funds giving total funds of £301,257 (2025: £243,300).

Investment policy

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

Reserves policy

Total unrestricted reserves, excluding designated reserves, held at 31st March 2026 amount to £84,476 (2025: £71,133).

In line with best practice, MRC has a set target level of unrestricted reserves equivalent to three months' core running costs for the organisation, which equates to £150,000

At the year end this policy was not met. MRC is a relatively new charity and the Board remains committed to improving the level of unrestricted funds held by MRC over the next year.

Principal funding sources

MRC's funding for the period was provided by:

- BBC Children in Need
- Berry Burn Community Fund
- Co-Op Community Fund
- Garfield Weston Foundation
- Moray Communities Mental Health and Wellbeing Fund
- National Lottery Community Fund
- NHS Grampian Charity
- Scottish Government, Delivering Equally Safe (DES)

Principal funding sources (continued)

- Scottish Government, Survivors of Childhood Abuse Support (SOCAS)
- Scottish Government, Victim Centred Approach Fund (VCAF)
- Spirit of the Community Fund
- The Henry Smith Foundation
- The Robertson Trust
- The RS Macdonald Charitable Trust

Additional funds were generated through donation income.

Risk management

Internal and external risks to the charity are considered regularly by the Board and annually through the strategic planning/review process. Risks are detailed in the Risk Register and Risk Management Action Plan for the organisation which also sets out the plan for risk minimisation.

Internal risks are minimised by development and implementation of procedures for authorisation of transactions and projects.

Principal external risks relate to:

- The continued funding of the charity due to the end of a number of funding streams at 31 March 2027.
- The current capacity and resources of the service being insufficient to meet the level of need for the service from the community at the time survivors reach out for this support, and consequent growth in waiting lists.

Risk management plan for continued funding of the charity

The principal risk facing MRC is the continued delivery of its frontline services at their current level beyond 31 March 2027 due to the end of a number of funding streams, specifically The Henry Smith Foundation, The Robertson Trust, Scottish Government Survivors of Childhood Abuse Support Fund, National Lottery Fairer Life Chances, Garfield Weston Foundation, Armed Forces Covenant funding, and a number of local windfarm community benefit funding streams.

The risks to MRC of loss of funding include:

- Impact on operational activities.
- Inability to meet service delivery commitments.
- Loss of staff expertise.
- Impact on MRC reserves.

MRC 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 engagement to increase donations and community-based fundraising in aid of MRC.
- Applications to trusts for unrestricted/core funding.

MRC's fundraising work is overseen by MRC's Finance Committee, which reports to the MRC Board of Trustees.

Risk management plan for managing increasing demand

As noted previously, demand is increasing across MRC's services and waiting lists have concurrently grown, with 141 survivors waiting up to 12 months at 31 March 2026 for support from one or more of MRC's support services.

The principal risk associated with increasing demand for MRC's services is that survivors of sexual violence in Moray are not able to receive support regarding the trauma they have experienced at the time they reach out to the service for this. The potential impacts for survivors of having to wait up to 12 months for support include: heightened psychological distress, worsening self-harm, increased substance misuse, re-victimisation, negative impacts on mental and physical health and wellbeing and disengagement from education/employment.

MRC has identified and undertaken the following actions to help towards managing this risk:

- We have reviewed our service delivery model and processes to ensure effectiveness and efficiency.

- We have redesigned aspects of our service delivery model to enable survivors to receive short-term blocks of support at an earlier point following their referral into the service, whilst also having follow-on options for longer-term support.

- We have successfully secured funding from the 7 Stars Foundation, Armed Forces Covenant Fund, BBC Children in Need, Berry Burn Community Fund, Co-op Community Fund, EDF Power Solutions Dorenell Wind Farm Community Fund, Garfield Weston Foundation, Hill of Towie Wind Farm Community Fund , Moray Communities Mental Health and Wellbeing Fund, National Lottery Community Fund, Scottish Government, The Robertson Trust, The RS Macdonald Charitable Trust and Spirit of our Community Fund to support the delivery and growth of the service.

- We are continuing to work with local counselling diploma course providers to offer counselling placements to diploma level students to help increase our capacity and reduce waiting lists.

- We are developing accessible and supportive resources for survivors to be available for download from MRC's website to offer some 'holding' whilst waiting to access support.

- We have a fundraising strategy in place which encompasses a range of income generation activities, with the aim of increasing the resource and capacity of the organisation to help towards meeting the level of need. In particular, over 2026-2027 MRC plans to run a community fundraising campaign called 'Together for Moray's Survivors' to increase our donor and supporter base and generate donations to help deliver our frontline services.

- We are working strategically to build MRC's infrastructure to effectively support current and future growth of the organisation.

- We continue to raise awareness locally and nationally about the impacts for survivors of having to wait months for support after experiencing sexual violence, and to work with multi-agency partners towards preventing sexual violence.

PLANS FOR FUTURE PERIOD

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

- Implementing the MRC strategic plan for the period 2025 to 2028.
- Running all aspects of MRC's services (support, prevention and training), and MRC's communications and engagement, efficiently and effectively, in adherence with the National Rape Crisis Service Standards, and maintaining MRC's reputation as a provider of specialist, high quality trauma-informed services and project development.
- Delivering on specific outcome and output requirements as set out in individual agreements with funders.
- Maintain good practice in outcome and output monitoring and the collection of quality data from service users.
- Implementing MRC's fundraising strategy to grow the service to meet increasing referrals and level of need.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

Moray Rape Crisis (MRC) is a Scottish Charitable Incorporated Organisation governed by its Constitution dated 20 October 2020 and is registered as a charity with HM Revenue & Customs and the Office of the Scottish Charity Regulator.

General structure

The structure of the organisation consists of the Charity Trustees who are also the organisation's only members and comprise the organisation's Board.

Board of Trustees

MRC is governed by a Board of Trustees. The Board of Trustees comprises a minimum of three trustees and a maximum of twelve trustees, and must include a Chair, Treasurer and Secretary.

Charity Trusteeship is open to women aged 18 or over, and who subscribe to the purposes and values of MRC. The board may at any time appoint any woman who meets the aforementioned criteria to be a charity trustee by way of a resolution passed by majority vote at a board meeting.

Election, retiral and re-election

At the conclusion of each Annual General Meeting one third of the charity trustees (to the nearest round number) retires from office. The charity trustees to retire are those who have been longest in office since they were last appointed or re-appointed. A charity trustee vacating office at the conclusion of an AGM will be deemed to have been re-elected at the board meeting which next follows unless they advise the board that they do not wish to be re-appointed; or a resolution for the re-appointment of that charity trustee was put to the board meeting and was not carried.

STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)

Induction and Training of New Trustees

After appointment, an induction programme and information pack is offered to all new trustees, including training in governance.

Organisational Structure

The Board of Trustees meet bi-monthly to oversee the operation of the charity and determine its strategic direction and policies. The Board have also set up Finance, Governance and HR Sub-Committees, which meet regularly to implement finance, governance and strategy, and HR objectives and priorities within MRC's Strategic Plan. Each sub-committee comprises a minimum of one Trustee and a senior management representative. The Board also convene short life sub-committees in response to specific and dynamic organisational needs.

The day-to-day management is the responsibility of the Management Team.

Remuneration Policy & Payments to Senior Management

The Trustees consider the Management Team (Manager and two Support and Development Leads) 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.

Personnel

Employees	
Administrator (28 hours)	Finance Worker (14 hours)
Administrator (28 hours)	Manager (35 hours)
Communications and Engagement Worker (28 hours)	Sexual Violence Prevention Worker (28 hours)
Support and Advocacy Worker (24.5 hours)	Support and Advocacy Worker (24.5 hours)
Support and Development Lead (28 hours)	Interim Support and Development Leads (21 hours and 28 hours)
Therapeutic Support Worker (28 hours)	Therapeutic Support Worker (28 hours)
Therapeutic Support Worker (Learning Needs and Disabilities) (28 hours)	Therapeutic Support Worker (Polish-Speaking) (28 hours)
Therapeutic Support Workers (Young People) (21 hours, 24.5 hours and 35 hours)	

Volunteers and Students on placement
Volunteer and students on Placement (8 students on placement and volunteers over the course of 2025-2026)

MORAY RAPE CRISIS

TRUSTEES' REPORT

FOR 1 APRIL 2025 TO 31 MARCH 2026

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity name	Moray Rape Crisis (known as "MRC")
Charity number	SC050532
Registered Office and Operational Address	28 Institution Road, Elgin, IV30 1QT
Trustees	Phoebe Reilly (Co-Chair) Clare Walker (Co-Chair) Kelly Braund (Treasurer) Hannah Beresford (Appointed 10 March 2026 and resigned 3 September 2026) Rowan Harris (Appointed 9 September 2025) Genia Kolb (Appointed 13 May 2025)
Key Management Personnel	Caroline Burrell (Manager) Two Support and Development Leads – One resigned 13 January 2026 Two Interim Support and Development Leads – both appointed 1 March 2026
Independent Auditor	Whitelaw Wells Statutory Auditor 9 Ainslie Place Edinburgh, EH3 6AT
Bankers	Unity Trust Bank Nine Brindley Place Birmingham, B1 2HB

MORAY RAPE CRISIS

TRUSTEES' REPORT

FOR 1 APRIL 2025 TO 31 MARCH 2026

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing a trustees' annual report and financial statements in accordance with the applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Association at the end of the year and of the profit or loss for the year then ended. In preparing those financial statements, the Trustees is required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Association will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Association and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the Associations constitution. They are also responsible for safeguarding the assets of the Association and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the Association and financial information included on the Association'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 charity'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 charity's auditors are aware of that information.

Approved by and authorised for issue by the Board of Trustees on 8 September 2026 and signed on their behalf by:-

Clare Walker

Clare Walker (Co-Chair)
Trustee

INDEPENDENT AUDITOR'S REPORT

MORAY RAPE CRISIS

YEAR ENDED 31 MARCH 2026

Opinion on financial statements

We have audited the financial statements of Moray Rape Crisis for the year ended 31 March 2026, 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 Generally Accepted Accounting Practice)'.

In our opinion the financial statements:-

- give a true and fair view of the state of the charity's affairs as at 31 March 2026 and of its incoming resources and application of the resources 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 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 Trust 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' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The 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. Our opinion on the financial statements does not cover the other information and 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 or a material misstatement of the other information. 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the 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:

- the information given in the financial statements is inconsistent in any material respect with the Report of the Trustees;
- Proper accounting records have not been kept; or
- The financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit

Responsibilities of the Trustees

As explained more fully in the statement of trustees' responsibilities set out on page 15, the trustees are responsible for the preparation of the financial statements which 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.

Our 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 report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue 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 performed income and expenditure testing which was designed to identify any irregularities as a result of 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.

Use of our report

This report is made solely to the charity's 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 charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Whitelaw Wells
Chartered Accountants
Statutory Auditor
9 Ainslie Place
Edinburgh
EH3 6AT

8 September 2026

Whitelaw Wells is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

MORAY RAPE CRISIS

STATEMENT OF FINANCIAL ACTIVITIES
(including Income & Expenditure Account)

for the year to 31 March 2026

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2026 £	Total 2025 £
Income and endowments from:					
Donations					
Donations	2	2,843	-	2,843	6,415
Charitable activities					
Grants & SLAs	3	20,000	680,887	700,887	599,484
Total		22,843	680,887	703,730	605,899
Expenditure on:					
Charitable activities		42,991	602,782	645,773	603,496
Total	4	42,991	602,782	645,773	603,496
Net (expenditure)/income		(20,148)	78,105	57,957	2,403
Gross transfers between funds	11	-	-	-	-
Net movement in funds		(20,148)	78,105	57,957	2,403
Reconciliation of funds:					
Total funds at 31 March 2025		138,192	105,108	243,300	240,897
Total funds at 31 March 2026	12	118,044	183,213	301,257	243,300

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

MORAY RAPE CRISIS

BALANCE SHEET

As at 31 March 2026

	Notes	£	2026 £	£	2025 £
Current assets					
Debtors	9	65,766		42,221	
Cash at bank		303,779		257,620	
		369,545		299,841	
Current liabilities					
Creditors falling due within one year	10	(68,288)		(56,541)	
Net current assets			301,257		243,300
Net assets			301,257		243,300
Funds					
Unrestricted funds	11		118,044		138,192
Restricted funds	11		183,213		105,108
			301,257		243,300

These accounts were approved by the trustees on 8 September 2026 and are signed on their behalf by:

Clare Walker

. . . . . .

Clare Walker (Co-Chair)
Trustee

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

MORAY RAPE CRISIS

CASH FLOW STATEMENT

FOR THE YEAR TO 31 MARCH 2026

	2026 £	2025 £
Cash flows from operating activities:		
Net cash provided by operating activities (below)	46,159	36,165
Change in cash and cash equivalents in the reporting period	46,159	36,165
Cash and cash equivalents brought forward	257,620	221,455
Cash and cash equivalents carried forward	303,779	257,620
Reconciliation of net income to net cash flow from operating activities		
Net income for the year (as per Statement of Financial Activities)	57,957	2,403
Adjusted for:		
(Increase)/decrease in debtors	(23,545)	25,209
Increase in creditors	11,747	8,553
Net cash provided by operating activities	46,159	36,165

The notes on pages 20 to 33 form part of these accounts.

1. ACCOUNTING POLICIES

The principal accounting policies are summarised below.

(a) **Basis of Preparation**

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The SCIO constitutes a public benefit entity as defined by FRS102.

The functional and presentational currency of the financial statements is the Pound Sterling (£) and amounts are rounded to the nearest £.

(b) **Preparation of the accounts on a going concern basis**

The charity reported a net surplus of £57,957 in the year but a decrease in unrestricted funds from £138,192 to £118,044, including designated funds of £33,568 (2025: £67,059). The Trustees have prepared projections for the 2 years to 31 March 2028 which indicate that the charity should be in a position to meet liabilities as they fall due, assuming that grant income is received in a timely manner.

The Trustees are continuing to work hard to secure a stable funding position for the Charity and progress towards the stated aim of holding three months' net operating unrestricted expenditure in reserves, namely around £150,000.

The charity has secured multi year funding from:

- The 7Stars Foundation (£20,000 per year, from June 26 to July 2028).
- Scottish Government (Delivering Equally Safe) (£283,890 per year, from April 2026 to March 2028)
- The RS Macdonald Charitable Trust (£37,234 over two years, from April 2026 to March 2028)
- BBC Children in Need (£26,550 over two years, from July 2026 to June 2028)
- National Lottery Fairer Life Chances Fund (£99,680 over two years, from April 2026 to March 2028)

Additionally, funding has been secured from The Armed Forces Covenant Fund Trust of £20,709, Scottish Government of £165,490 and Berry Burn Community Fund £10,358 for the next year. Scottish Government funding for the year ahead is traditionally only confirmed towards the end of the financial year and there is no indication that this pattern will not continue for 2027/28 funding and beyond. Further funding applications are being prepared, which trustees hope to be successful.

The Trustees have reasonable expectations that new funding will be obtained therefore continued to prepare the financial statements on a going concern basis.

1. ACCOUNTING POLICIES (cont)

(c) **Funding Accounting**

- Unrestricted funds are available for use at the discretion of the trustees furtherance of the general objectives of the charity.
- Designated funds are unrestricted funds earmarked by the charity for particular purposes.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

(d) **Income recognition**

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

- Grants receivable and donations are credited to the Statement of Financial Activities in the year for which they are received.
- Investment income is included when receivable.

(e) **Expenses recognition**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure is recognised on an accruals basis. All expenses including support costs and governance cost are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note 4 below. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of expenditure to which it relates:

- Raising funds comprise the costs associated with attracting donations.
- Charitable expenditure comprise 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.

(f) **Allocation of Support costs**

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 SCIO's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 4.

(g) **Contributions to pension funds**

The charity operates a Defined Contributions Pension Scheme. Contributions are linked to salary and are charged to the income and expenditure account in the year in which they are paid in accordance with the rules of the Scheme.

1. ACCOUNTING POLICIES (cont)

(h) **Operating lease agreements**

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to the SOFA on a straight-line basis over the period of the lease.

(i) **Financial instruments**

Financial instruments comprise financial assets and financial liabilities which are recognised when the charity becomes a party to the contractual provisions of the instrument. They are classified as "basic" in accordance with FRS102 and are accounted for at the settlement amount due, which equates to the cost. Financial assets comprise investments and cash. Financial liabilities comprise accruals.

(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** **£**	**2026** **£**	**2025** **£**
Donations	2,843	-	2,843	6,415
	2,843	-	2,843	6,415

Income from donations was £2,843 (2025: £6,415) of which £2,843 (2025: £6,415) was unrestricted and £Nil (2025: £Nil) was restricted.

3. **Income from Charitable Activities**

		2026	2025
Grants & SLAs		£	**£**
Fund	**Funder**		
Restricted			
Delivering Equally Safe	Scottish Government	270,371	239,912
Prevention	Scottish Government / RCS	30,253	26,314
National Advocacy Programme	Scottish Government / RCS	45,000	45,000
Waiting List Reduction	Scottish Government / RCS	-	41,700
Rise Up Young People's Service	RS McDonald Charitable Trust	17,745	27,840
Support Service	The National Lottery Community Fund	117,656	66,121
Support Service	The Henry Smith Foundation	62,820	60,000
Support Service	NHS Grampian Charity	9,770	2,000
Support Service	Moray Communities Mental Health	9,978	9,954
Support Service	Berry Burn Community Fund	9,449	1,411
SOCAS Support Service	Scottish Government/RCS	78,384	39,192
Rise Up Young People's Service	BBC CiN	12,329	-
Support Service	Dorenell Wind Farm	10,325	-
Support Service	Spirit of Our Community	5,000	-
Various	Various small grants	1,807	-
Unrestricted			
Core Support Costs Funding	Robertson Trust	-	40,000
Core Support Costs Funding	Garfield Weston Foundation	20,000	-
		700,887	599,484

Income from charitable activities was £700,887 (2025: £599,484) of which £20,000 (2025: £40,000) was unrestricted and £680,887 (2025: £559,484) was restricted.

4. Expenditure

	Core Cost	Support Counselling	Information Services	Rise Up YPS	Prevention	Advocacy	Total 2026	Total 2025
	£	£	£	£	£	£	£	£
Direct costs								
Staff costs (Note 6)	(10,500)	242,883	164,791	71,702	23,549	52,254	544,679	495,271
Staff supervision, travel & training	-	14,460	2,169	2,330	1,171	803	20,933	28,169
Recruitment costs	-	-	-	-	-	-	-	1,200
Volunteer Expenses	-	-	129	-	-	-	129	977
Client support resources	-	9,148	-	314	-	-	9,462	5,437
Support costs								
Premises & occupancy	35,329	-	-	-	-	-	35,329	35,984
Awareness training	4,677	-	-	-	-	-	4,677	1,623
Telephone & internet	2,776	-	-	-	-	-	2,776	2,136
Software & IT expenses	4,759	-	-	-	-	-	4,759	8,627
Postage & office supplies	5,348	-	-	-	-	-	5,348	7,795
Accountancy & payroll fees	2,524	-	-	-	-	-	2,524	1,748
Legal & professional fees	4,482	-	-	-	-	-	4,482	3,046
Bank charges	565	-	-	-	-	-	565	442
Evaluation and Sustainability	-	-	-	-	-	-	-	1,621
Other expenses	810	-	-	-	-	-	810	-
Governance cost								
Audit fees	9,300	-	-	-	-	-	9,300	9,420
	60,070	266,491	167,089	74,346	24,720	53,057	645,773	603,496

Expenditure was £645,773 (2025: £603,496) of which £42,991 (2025: £18,015) was unrestricted and £602,782 (2025: £585,481) was restricted.

5. 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 £	Information Services £	Rise Up YPS £	Prevention £	Advocacy £	Total 2026 £	Total 2025 £
Costs	(60,070)	(266,491)	(167,089)	(74,346)	(24,720)	(53,057)	(645,773)	(603,496)
Donations	2,843	-	-	-	-	-	2,843	6,415
Grants and service level agreements	20,000	270,371	305,189	30,074	30,253	45,000	700,887	599,484
	(37,227)	3,880	138,100	(44,272)	5,533	(8,057)	57,957	2,403

Core costs are reallocated to the various restricted funds in accordance with the funding agreements.

6. **Staff costs and numbers**

	2026 £	2025 £
Salaries and wages	470,075	433,494
Social Security costs	37,362	27,976
Pension costs	37,242	33,801
	544,679	495,271

The charity considers its key management personnel comprise the Manager and the two Support and Development Leads. The total employment benefits including employer pension contributions of the key management personnel was £96,728 (2025: £93,850). No employee had emoluments of more than £60,000 during the current or previous year.

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

	Head Count 2026 No	Full Time Equivalent 2026 No	Head Count 2025 No	Full Time Equivalent 2025 No
Charitable projects	16	12	16	12
Administration and support	3	2	3	2
	19	14	19	14

7. **Trustees' Remuneration**

No members of the board of Trustees received any remuneration, nor were reimbursed any expenses, during current or the previous periods.

8. **Movement in Total Funds for the period**

	2026	2025
This is stated after charging:	£	£
Auditors remuneration – audit fee	6,780	7,140
Auditors remuneration – non -audit	2,520	2,280
Operating lease rentals	16,200	16,416

9. **Debtors**

	2026	2025
	£	£
Grants receivable	61,090	41,411
Prepayments	4,676	810
	65,766	42,221

10. **Creditors Falling due Within One Year**

	2026	2025
	£	£
Tax and Social Security	10,086	9,149
Pension creditor	3,645	3,495
Accruals	54,557	43,897
	68,288	56,541

11. **Movement in Funds**

	At 31 March 2025 £	Income £	Expenditure £	Transfers £	At 31 March 2026 £
Unrestricted Funds					
General	71,133	2,843	10,500	-	84,476
Designated funds:					
Robertson Trust	67,059	-	(53,491)	-	13,568
Garfield Weston Foundation	-	20,000	-	-	20,000
Total unrestricted funds	138,192	22,843	(42,991)	-	118,044
Restricted Funds					
Equally Safe	8,140	270,371	(278,511)	-	-
Scottish Government – Prevention	-	30,253	(30,253)	-	-
Scottish Government – National Advocacy Programme	-	45,000	(45,000)	-	-
RS McDonald Charitable Trust Rise Up	-	17,745	(17,745)	-	-
National Lottery Community Fund – Improving lives	10,989	67,816	(67,724)	-	11,081
National Lottery Community Fund – Fairer Life Chances	-	49,840	-	-	49,840
Henry Smith Foundation	65,563	62,820	(57,917)	-	70,466
NHS Grampian Charity Community Fund	-	9,770	(9,770)	-	-
Moray Communities Mental Health and Wellbeing	9,954	9,978	(9,954)	-	9,978
Berryburn Community Fund	-	9,449	(1,680)	-	7,769
Scottish Government – SOCAS	10,462	78,384	(78,384)	-	10,462
BBC CiN	-	12,329	(5,844)	-	6,485
Dorenell Wind Farm	-	10,325	-	-	10,325
Spirit of the Community	-	5,000	-	-	5,000
Other small grants	-	1,807	-	-	1,807
Total Restricted Funds	105,108	680,887	(602,782)	-	183,213
Total	243,300	703,730	(645,773)	-	301,257

11. **Movement in Funds (contd)**

Purpose of *designated funds*
Robertson Trust – Funding to be used towards the day to day operational costs of the organisation.

Garfield Weston Foundation - Funding to be used towards the day to day operational costs of the organisation.

Purpose of *restricted funds*
Scottish Government – Delivering Equally Safe: To deliver trauma-informed support and information for survivors of sexual violence in Moray, aged 11 and over.

Scottish Government – Prevention: To deliver educational workshops for young people in secondary schools and youth settings across Moray to increase awareness of sexual violence, consent and healthy relationships.

Scottish Government – National Advocacy Programme: To deliver advocacy support throughout the justice process for survivors of sexual violence who are considering making a report to the police, or have reported to the police.

RS McDonald Charitable Trust: Rise up Young People Service – Funding to be used towards support workers salary.

National Lottery Community Fund: Improving Lives – Funding to be used towards the salary of a support and development lead, a therapeutic support worker and other related admin costs.

National Lottery Community Fund: Fairer Life Changes– Funding to be used towards the salary of a support worker to continue delivery of specialist support and recovery service for young survivors of sexual violence aged 11 – 18 in Moray.

Henry Smith Foundation: Improving Lives – Funding to deliver therapeutic support for young people and adults.

NHS Grampian Charity Community Fund - Funding to deliver support to survivors of sexual assault.

Moray Communities Mental Health and Wellbeing - Funding to deliver support to survivors of sexual assault.

Berry Burn Community Fund - To fund outreach support in the Forres area for survivors of sexual violence.

11. **Movement in Funds (contd)**

Scottish Government SOCAS support Services – Funding to provide support services to survivors of childhood abuse.

BBC CiN – Funding to provide individually – tailored and trauma-informed emotional support to help young survivors of sexual violence.

Dorenell Wind Farm – Funding to support to improve safety, coping, and well-being for survivors of sexual violence in Dufftown and surrounding communities.

Spirit of Our Community – Funding to provide therapeutic support for people who have been sexually abused.

Other small grants – Funding to carried out the related restricted projects.

Scottish Government – Waiting List Reduction: This is to deliver additional support to help reduce the lengthy waiting list which accumulated as a result of COVID and due to demand for services.

Bank of Scotland Foundation – Funding to be used towards an administrator salary and associated staff costs.

National Lottery Community Fund: Awards 4 All – Funding to support Sexual assault prevention programme.

11. **Movement in Funds (contd)**

	At 31 March 2024 £	Income £	Expenditure £	Transfers £	At 31 March 2025 £
Unrestricted Funds					
General	59,718	6,415	5,000	-	71,133
Designated funds:					
Robertson Trust	50,074	40,000	(23,015)	-	67,059
Total unrestricted funds	109,792	46,415	(18,015)	-	138,192
Restricted Funds					
Equally Safe	-	239,912	(231,772)	-	8,140
Scottish Government – Prevention	-	26,314	(26,314)	-	-
Scottish Government – Waiting List Reduction	-	41,700	(41,700)	-	-
Scottish Government – National Advocacy Programme	-	45,000	(45,000)	-	-
RS McDonald Charitable Trust Rise Up	-	27,840	(27,840)	-	-
Bank of Scotland Foundation	24,998	-	(24,998)	-	-
National Lottery Community Fund – Improving lives	2,200	66,161	(57,372)	-	10,989
Henry Smith Foundation	54,307	60,000	(48,744)	-	65,563
NHS Grampian Charity Community Fund	8,000	2,000	(10,000)	-	-
Moray Communities Mental Health and Wellbeing	12,350	9,954	(12,350)	-	9,954
National Lottery Community Fund - Awards 4 All	19,976	-	(19,976)	-	-
Berryburn Community Fund	9,274	1,411	(10,685)	-	-
Scottish Government – SOCAS	-	39,192	(28,730)	-	10,462
Total Restricted Funds	131,105	559,484	(585,481)	-	105,108
Total	240,897	605,899	(603,496)	-	243,300

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

	Unrestricted Funds 2026 £	Restricted Funds 2026 £	Total Funds 2026 £
Current assets	118,044	251,501	369,545
Current liabilities	-	(68,288)	(68,288)
Net assets	118,044	183,213	301,257

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £
Current assets	138,192	161,649	299,841
Current liabilities	-	(56,541)	(56,541)
Net assets	138,192	105,108	243,300

13. **Operating Lease**

At 31 March 2026 the charity had total commitments under operating leases, payable as set out below.

	2026 Land & Buildings £	2026 Other £	2025 Land & Buildings £	2025 Other £
Expiring:				
Within one year	8,100	-	16,200	572
Within one to five years	-	-	8,433	-
Greater than five years	-	-	-	-

14. **Related Parties transactions**

During the year, trustee expenses of £129 (2025: £Nil) was paid on behalf of one trustee with £Nil (2025: £Nil) outstanding at the year end. These expenses related to trustee training and development.

Additionally, the trustees made donations totalling £Nil (2025: £41) during the year to the charity.

No one individual had control of the charity in either the current or previous year.