

REGISTERED COMPANY NUMBER: SC341157 (Scotland)
REGISTERED CHARITY NUMBER: SCO36263

Report of the Trustees and
Financial Statements
for the Year Ended 31 March 2025
for
Break the Silence

Break the Silence

**Contents of the Financial Statements
for the Year Ended 31 March 2025**

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Break the Silence

Report of the Trustees (incorporating the Directors' Report) for the Year Ended 31 March 2025

The trustees present their report and financial statements of the charity for the year ending 31st March 2025. This is prepared to meet the requirements for a directors' report and accounts for Companies Act purposes. The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 (as amended), 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 (FRS102).

OBJECTIVES AND ACTIVITIES

About Break the Silence

Break the Silence make a profound and positive difference in the lives of those affected by childhood sexual trauma, their partners and family members. We support all genders, age 13+ across East and North Ayrshire. We:

- offer a professional counselling service which was accredited by the British Association for Counselling and Psychotherapy (BACP) in January 2024 with an annual renewal in January 2025. We work collaboratively at the client's pace, facilitating positive change through healing to challenge the effects of sexual trauma and to assist post-traumatic growth.
- listen and offer a range of different therapeutic modalities to ensure people have choice and control over their therapy, these include cognitive behavioural therapy, integrative, person-centred, compassion focussed, pluralistic, and eye movement de-sensitisation and re-processing (EMDR).
- provide psychoeducational support for partner/family member(s) so that they feel able to support their family member or partner who has experienced sexual abuse better equipped to recognise self-harming or self-destructive behaviour resulting from their family member/partner's experience of trauma; are able to identify the challenges faced in the interpersonal relationships by family member/partners in accessing services to meet their social and healthcare needs; and feel better equipped to support their family member/partner through their processing of their traumas and finding a way forward.
- explore opportunities to influence, promoting early intervention and prevention and representing the collective voice of those affected by sexual trauma to educate and inform, reducing inequalities by improving education and understanding of trauma in our communities.

Break The Silence are a trauma-informed, trauma-specialist, client-led organisation and support the principles of; safety, trust, choice, collaboration and empowerment. We are organisational members and an accredited service of the British Association for Counselling and Psychotherapy (BACP), adhering to the BACP Ethical Framework for the Counselling Professions. Clinical staff are professionally qualified psychotherapists and registered with national professional organisations such as the; British Association for Counselling & Psychotherapy (BACP), British Psychological Society (BPS), National Counselling and Psychotherapy Society (NPS) or British Association for Behavioural and Cognitive Psychotherapists (BABCP). Under the National Trauma Training Programme (NTTP), our clinical staff are classified as trauma-specialists.

We use proven, recognised and validated psychometric assessment measurement tools; have a formal safeguarding policy and safeguarding training programme; and a process for critical risk/incident reporting/monitoring/staff support. Clinical staff are trained in suicide awareness and the client liaison team are trained in mental health first aid. Staff are also trained in Vicarious Trauma, delivered by Fiona Dunkley of FD Consultants to understand what Vicarious Trauma is and to recognise signs in themselves and others and how to address this, should it arise.

In August 2023 we appointed Trustee Noelle Maye to the designated role of Safeguarding Lead on our Board of Trustees with Sharon Belshaw, CEO-Clinical retaining safeguarding responsibilities for the organisation. Our safeguarding protocols are reviewed annually with the latest review being completed in June 2024 with an annual review protocol. In addition, we have a formal agreement for ad-hoc support with Dr Phil Quinn, Chartered Consultant Counselling Psychologist, registered with HCPC. Our service is confidential. Personal information is held securely and in accordance with the Information Commissioner's Office (ICO) data protection regulations.

Break the Silence

Report of the Trustees (incorporating the Directors' Report) for the Year Ended 31 March 2025

Break the Silence treat people with kindness, dignity and compassion, respect the rule of law, act in an open and transparent way, while working within our organisational values. These values are:

Compassionate and Collaborative

- We are compassionate and act with dignity and respect
- We work together to promote healing and growth to improve lives
- We listen and are responsive

Effective and Knowledgeable

- We learn and share our knowledge, experience, study, research, evaluation and innovation
- We collaborate to promote early intervention and prevention
- We are flexible and adaptive, responsive to changing needs

Influence and Inform

- We are a centre of excellence with qualified practitioners, offering a choice of therapeutic modalities
- We explore opportunities for positive change, representing the collective voice of those affected by sexual trauma
- We aim to reduce the impact of sexual trauma in our communities

Public benefit:

The charity meets the definition of a public benefit entity under FRS 102.

Volunteers:

In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the financial statements as this cannot be reliably measured.

STRATEGIC REPORT

Achievement and performance

The ninth wave of the Scottish third sector tracker commissioned by the Scottish Council for Voluntary Organisations in October 2024 highlighted the resilience and adaptability of the sector as it navigates significant challenges, including rising costs; financial constraints; and volunteer shortages. Break the Silence is not immune from these pressures but continues to meet growing demand by adapting our services; collaborating with other organisations; and applying for additional funding and undertaking fundraising activities. With these challenges in mind, Break the Silence established a board finance and risk sub-committee where the budget is regularly scrutinised and the financial health of Break the Silence is stress-tested under different scenarios. This demonstrates not only good governance but an appropriate focus on the risks present in today's climate.

To demonstrate our resilience, we celebrated 20 years of operation in October 2024 where Trustees and staff, not only shared memories, but made a renewed commitment to future years of being a Centre of Excellence. This simple principle drives all aspects of our service delivery to clients, our commitment to the continuous professional development of all staff and most importantly their wellbeing as we navigate the challenges in the sector.

Break the Silence

Report of the Trustees (incorporating the Directors' Report) for the Year Ended 31 March 2025

Key organisational developments in the reporting period:

- Introduction of new monitoring/evaluation model, April 2024
- Mobilisation of new contract provision with East & North Ayrshire Council, April 2024
- Completed Cyber Essentials Assurance Certification Renewal, July 2024
- BACP service accreditation renewal, January 2025
- Disability Confident registration, February 2025
- Fair Work Ayrshire accreditation, March 2025

Published articles to raise awareness:

- Autism Parenting Magazine
- Responding to Disclosure of Sexual Abuse
- How to Prevent Burnout & Vicarious Trauma on your Employees
- Why Space and stillness is important in Leading a Third Sector Organisation
- How to Navigate through life with uncertainty
- How to Combat Imposter Syndrome for Therapists
- British Journal of Midwifery Working with Vulnerable women

Conferences/Events:

- BACP Research Conference, May 24
- Action Trauma Summit, Belfast, June 24
- ACOSVO – Pause for Thought, June 24
- The Survivors Trust, September 24
- Groomed screening, Scottish Parliament, October 24
- Autism Parenting Conference - Presenting, October 24
- Scottish Catholic Safeguarding Standards Agency - Presenting, November 24
- Forward Trust – International Day of Elimination of VAW/Girls, November 24
- 16 Days of Actions & Reclaim Night walks, November 24
- EMDR Grooming, sexual exploitation/sex trafficked people November 24
- Donaldson Trust online event – neurodiversity
- Pluralistic Practice Research Group (ongoing)
- Chair attended SOHTIS Conference, January 25
- Trauma Transformation – Roadmap for Change, January 25
- Participated in Child Protection Scotland Podcast on lasting effects of trauma in childhood, January 25
- BACP Conference, April 25

Key fora participation

- Cross-Party Group on Adult Survivors of Childhood Sexual Abuse
- The Survivors Trust CEO & Clinical Forums
- BACP Research Forum
- BACP Accredited Services Network
- NAH&SCP Providers Forum
- SOCAS Portfolio/Network
- National Prevention Group
- Nation Prevention Group short-life Sibling Sexual Abuse Sub-Group (now concluded)
- Violence Against Women Partnership East Ayrshire & Specialist Services Group
- Recently joined East Ayrshire Net Zero Ready network

continued/..

Break the Silence

Report of the Trustees (incorporating the Directors' Report) for the Year Ended 31 March 2025

Key fora participation (continued):

- Whole Family Wellbeing Framework Network, East Ayrshire
- Trauma Advisory Board, East Ayrshire
- North Ayrshire Chief Officers Group, TACT
- Suicide Prevention Network

Other main activities/presentations across the year to raise awareness or contribute to community benefit outcomes:

- Presentation to OBGYN Team, Crosshouse Hospital (NHS)
- Presentation to Perinatal Mental Health Team
- Presentation to NAH&SCP Senior Management Team, Children, Families, Justice
- Presentation to Chief Officers Group, East Ayrshire Council – Specialist Services VAW Partnership
- Involvement with Scottish Catholic Safeguarding Standards Agency working group (following presentation)
- Presentation to Ayrshire College Students
- Local press/bulletin features: Ayrshire Chamber magazine, Teabreak, NAH&SCP bulletin and TSI bulletins
- Youth Philanthropy Initiative involvement, Greenwood Academy, St Josephs Academy
- Dr Rebecca Hewer to discuss findings of research
- Quarterly contract monitoring meetings with contract partners – East & North Ayrshire

Training/Development/CPD:

- Sharon Belshaw – supported with Doctorate in Psychological Trauma, University Chester
- Jim Taylor; knows Autism session for staff
- SCVO Data Protection/GDPR
- Carolyn Spring, Trauma Recovery (PODS) training
- Mary Kilburn Lecture, Strathclyde University – Dr Jeffrey Cornelius-White
- Cyber resilience for charities & non-profits
- Compassion Focussed Therapy Diploma & Supervision qualifications achieved
- Measuring Social Impact & Social Impact Reporting – Just Enterprise
- ACOSVO Resilience & Wellbeing workshop
- Charity Digital's Boosting Fundraising Donations
- Sustainable Leadership with Lasting Difference through R S MacDonald
- Managing in Challenging Times/Confronting New Options – ACOSVO
- The Fore – Organisational Reserves
- The Charity Accountants' Online Conference 2024 – Directory of Social Change
- Trustee training – Governance refresher training
- EDI Strategy Development – Diversity Scotland
- Fiona Dunkley FD Consultants – Vicarious Trauma
- Tony Buckley – Affect Regulation – Action Trauma
- Wellbeing for Managers – Dr Brodie Paterson via SOCAS network
- Translating ambitions into a plan – Wellbeing - SOCAS

In addition, a range of podcasts, training opportunities and resources disseminated to Team weekly through our internal bulletin eg; suicide prevention and ASSIST, Safeguarding training, wellbeing, Modern Slavery Helpline, Unseen.

Break the Silence

Report of the Trustees (incorporating the Directors' Report) for the Year Ended 31 March 2025

During 2024/25, Break the Silence continued provision of a hybrid service offering support through; telephone counselling, asynchronous counselling, online counselling, and face to face in person counselling support through outreach locations in East and North Ayrshire.

In the reporting period, the charity offered support to 413 people across East and North Ayrshire, offering 3,667 sessions of professional support and 381 information sessions. Referrals received over the year totalled 334 comprising 209 new referrals and 125 re-referrals.

We delivered 183 sessions (groups); focus group (17), client led advisory (8), mindfulness (95) and compassion focussed groups (63). We'd like to express our thanks to Zana Frood for her continued support with the mindfulness groups. Feedback confirmed clients were able to overcome fears in a group setting and social anxiety. Delivered online, clients could attend from the safety of their homes and reported positive benefits from engaging with the training group.

In the reporting year, we carry out bi-annual client feedback surveys as part of our improved monitoring and evaluation programme with surveys carried out in September 2024 and March 2025. These results provide us with an insight into our service performance.

From Client-Feedback Survey, March 2025 (28 responses):

100% reported that on initial contact staff were helpful, professional and responsive.
96% reported that appointment scheduling was convenient.
96% reported that they could access service in a way that supported their needs.
100% reported that their Counsellor was professional and understanding.
100% reported that Break the Silence treated them with dignity and respect.
89% reported that Break the Silence helped them make useful choices and/or decisions about daily lifestyle.
100% reported that Break the Silence were committed to promoting and improving overall wellbeing.
93% of clients rated the usefulness of our service as 'Extremely useful'

Break the Silence Client Survey Feedback:

"It has provided me with regular sessions and a safe space to help me work through my traumatic experiences and help me understand these in a safe and contained way. The sessions are always guided at my rate and speed of being ready and able to explore my thoughts and feelings as well".

"It's supporting me to process challenging life experiences and their impact on my life. I am gradually forging new pathways forward for myself as a result".

"The therapy given is tailored, personal to you and the trauma that you've survived. It's not a checkbox exercise".

"The support I receive from Break The Silence is better support than anyone else has been able to provide".

"The support that I have received is truly beneficial. I find it extremely easy to talk to my counsellor, she really puts me at ease during our session".

"I've been able to gain an understanding of my trauma and abuse and how it affected me as an adult. I also learn good techniques that will help me recover without holding me back from my future".

"It has helped me to not only process, but change the way that I think about past trauma".

"Everyone I've spoken to at Break The Silence has been very welcoming, kind and so helpful. It has really helped me get my life back".

We acknowledge and thank the clients for their consent to share their words in this report.

Break the Silence

Report of the Trustees (incorporating the Directors' Report) for the Year Ended 31 March 2025

Discharge evaluations are conducted at the end of therapy as part of our monitoring/evaluation programme. From those completing evaluation in the reporting period (53), 100% said they were satisfied with the service and 100% said they would recommend it to others.

96% reported increased confidence

96% reported increased wellbeing

98% reported increased ability to cope

98% reported reduction in self-harming behaviours

98% reported they were able to create goals and outcomes

100% reported they were supported to access other services that met social and healthcare needs

100% reported they were supported to move on to positive destinations

100% reported they were supported to access community resources and follow up new interests

Client feedback on discharge:

"I don't think I would be sitting here today if it wasn't for the support from Break the Silence, I have had lots of different types of counselling, I don't think a general counsellor can give the right support, bts has the specialist support and understanding, the specialist knowledge helps us to be understood and our needs but also helps us to understand what was happening to us better. I want to thank everyone at bts, the support has been invaluable it has also meant I could continue to work".

" You pulled me through a lot and saved me a lot more than you realise in the past. There was many times that I thought I wouldn't make it, but the thought of seeing you at my next appointment would keep me going. You saved my life. It's drastically different now. My relationships are better, my confidence has grown, flashbacks and anxiety don't happen any more and I wouldn't be ready to date people now, if it weren't for therapy with you. There's too much to say for this form, just thank you so much for everything. I'll never forget it"

"I am more confident and I'm able to deal with things better. I don't worry about things as much that I can't control, I'm more assertive now, I'm sleeping a lot better and use selfcare a lot more now I know what it is. I'm more motivated to look after my body to be healthier. I'm no longer people pleasing and have more trust in myself to make my own choices and have healthier relationships. I don't have as much shame or guilt in my relationships or from my past".

"Having the counselling sessions have made a world of difference to me. I don't trust people easily because of my past traumas and I have built up a trust with [Psychotherapist] more than any other person in my life. Since being in counselling I no longer self-harm, self-medicate or feel the need to end my life which has been a constant recurring thing for me over many years. Another big thing for me was [Psychotherapist] helped me see what happened to me in my childhood and adulthood was not my fault and also then helped me work on my boundaries so that I will never be taken advantage of or abused by anyone in my life again".

"I think the service offered is amazing from start to finish, from the receptionist, who are great and right through. Thank you, you have literally helped to save my life and that is not an exaggeration, my outlook on suicide and self harm has changed in the positive".

"I know that I am so much stronger now and have more resilience, I know what I deserve from life and can feel secure in setting boundaries and more confident, my self esteem has improved, my ability to cope and believe in myself is better and I am at peace with my trauma and it no longer defines me. It has been hard but good and I have felt safe so able to be vulnerable within the sessions. I have felt listened to in a way that separates listening to, to answer, and being listened to, to understand. So much has changed since starting therapy. I will miss the sessions but know I can do this, live my life".

We acknowledge and thank the clients for their consent to share their words in this report.

We give sincere and heart-felt thanks to our clients for coming to our service, placing their trust with us, allowing us to be with them while processing their trauma. We admire and are inspired by you each and every day - it is a privilege.

We carried out a soft-launch of a new psychoeducational self-help tool in December 2024, now live on our website this is helpful for those waiting to access our service and for those not ready to access support or for friends, partners or family members. Since launch to end March 2025, 117 people have used the tool.

Break the Silence

Report of the Trustees (incorporating the Directors' Report) for the Year Ended 31 March 2025

Our Client Led Advisory Group met with external agencies throughout the year to share their insight and views. They participated in development of Child Protection Scotland's 2024 "What if you're right" campaign with our Clinical Lead, Lesley Anne Pratchett also participated in Child Protection Scotland podcast on the lasting effects of childhood abuse.

In 2024/25, we had an initial conversation with Scottish Catholic Safeguarding Standards Agency (SCSSA). We continued to work with the SCSSA presenting at their annual conference in January 2025 highlighting opportunities for internal culture change. Our Client Led Advisory Group provided feedback and comments and has agreed to meet with a representative of the SCSSA later this year. Further opportunities to shape the conversation being taken to the International Conference were appreciated despite the questions themselves having little resonance with experiences here in the UK in 2025. Again, our client led advisory group shared thoughts on some of the questions. "Our experience of SCSSA has been wholly positive, conversations have been open and insightful. Engagement with this Agency leads us to believe that the experience and needs of our client group are increasingly understood and respected and that, over time, the Agency will be well placed to assist in the education and cultural change required for the Catholic Church in Scotland to become a safer place for all children and adults. I would hope that the SCSSA continues to work towards making our communities safer by promoting language, conversation and understanding which in turns will make our communities a really safe place for people who have been harmed". Lesley Anne Pratchett, Clinical Lead.

We are delighted to have had the continued support of Volunteer, Dr Geraldine Butcher over the last 12 months who has been a great support for the organisation and our Clinical Leads and who attended and supported our OBGYS and Midwife training session. Geraldine will continue to support our work into 2025/2026 on a new project and we look forward to sharing this in next year's report.

By being exposed to other peoples' trauma daily and having a large capacity for empathy, people working in the field of trauma are at greater risk of developing vicarious trauma, secondary stress, compassion fatigue, burnout and exhaustion. These risk factors combined with the challenges of the pandemic, cost of living crisis and remote working makes it essential that Break the Silence prioritise staff health and wellbeing for our team.

Break the Silence recognises that our staff are our most valuable assets and we have been delighted to offer learning and development opportunities to continue to improve skills and knowledge within our team. Our team undertakes continuous professional development to keep knowledge current through subscriptions, reviewing research papers, journals, and through training and attendance at events/conferences. However, following on from training with Resilience Learning Partnership last year, we felt it was important to bring in an external provider in the form of Fiona Dunkley to continue our journey on staff wellbeing and on vicarious trauma risks, impact and importance of self-care and personal planning.

We carried out an annual anonymous staff survey in 2024/25, the results of which are summarised below:

I am engaged with Break the Silence, it is as a great place to work: 83% report being engaged/strongly engaged

Break the Silence provides me with resources to support my health and wellbeing: 83% agree entirely

Break the Silence takes an active interest in my wellbeing: 83% agree entirely

People from all backgrounds are given an equal opportunity in this organisation: 92% strongly agree

My work contributes to the organisation's mission and goals: 75% strongly agree, 25% agree

I feel safe and supported in the workplace: 90% strongly agree

To support the health and wellbeing of our team, we continued to offer Employee Assistance through the Chamber of Commerce Westfield plan, annual progress reviews, clinical supervision sessions, peer support sessions, regular team meetings, one to one meetings along with a weekly e-bulletin and other activities.

We have also been fortunate to engage in training opportunities through funder-plus programmes and acknowledge the support of; Inspiring Scotland's Specialist Volunteer Network; SOCAS network and learning session opportunities; R S MacDonald funder-plus support which provided a wide variety of training opportunities, mentoring support, membership of The Association of Chief Officers of Scottish Voluntary Organisations (ACOSVO).

Break the Silence

Report of the Trustees (incorporating the Directors' Report) for the Year Ended 31 March 2025

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Break the Silence

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Given our many years of experience working in our specialist field with awareness of vicarious trauma, we recognised that other organisations may also have need of vicarious trauma support for their staff. We have used our skills and experience to develop and pilot a formal training and support service in relation to vicarious trauma to provide a much-needed service, whilst assisting us with income generation to support the charitable activities of Break The Silence. In 2024/25, we delivered vicarious trauma services to teams at risk of vicarious trauma through two local authorities, supporting their staff teams and delivering a group training session.

We continued to focus on early intervention and prevention by supporting local schools participating in the Wood Foundation's Youth Philanthropy Initiative (YPI), the biggest independent programme being delivered through Scottish Education, empowering tens of thousands of young people each year to make a difference in their communities. Through engaging with pupils in schools on YPI we raise awareness of sexual trauma and of the support available locally to promote early intervention. In the last 12m we engaged with Greenwood Academy, and St Josephs. We express our deepest gratitude to all the YPI participants, to the schools and to the Wood Foundation.

We took the decision to withdraw from X (formerly Twitter) and Instagram, focussing on Facebook, LinkedIn and our Website for online presence. We supported many online campaigns including, eg Sexual Abuse & Sexual Violence Awareness Week, 16 Days of Action, Neurodiversity Week, What If You're Right Child Protection, Mental Health Awareness, Men's Health Awareness Week, Volunteers Week, Small Charity Week and Trustees' Week to name a few.

Through the Scottish Government/Inspiring Scotland SOCAS network, we have had additional opportunities to meet regularly with other specialist support agencies supporting people affected by childhood sexual trauma across Scotland. This has provided a wealth of opportunity in learning and sharing of knowledge/experience, especially in discussing trends and challenges within our specialist field of work. The network has also created additional learning opportunities including an annual learning and development in person event.

Through SOCAS and other networks, Break the Silence has accessed a range of support to help us develop our organisational capacity, including Inspiring Scotland's Specialist Volunteer Network, enabling us to access specialist skills and pro-bono support to assist us. Special thanks to Gary Muir through the Specialist Volunteer Network who supported us in facilitating our Strategy Development session, Karon Phillips who gave us some guidance on fundraising approaches and Sam Marriot-Dowding who has recently met with us to provide some guidance on communications strategy.

Funding continues to present significant challenges and like many third sector agencies we are working to ensure sustainability and continuity of services. We would like to offer our sincere thanks to all of the following who supported us financially throughout the year and for providing access to funder-plus training where applicable:

Trusts/Foundations/Contracts

- Charities Aid Foundation – Keystone Fund
- East Ayrshire Council
- North Ayrshire Council
- The NHS
- The R S Macdonald Charitable Trust
- The Scottish Government (SOCAS Fund managed by Inspiring Scotland)

Corporates/Awards:

Arnold Clark Community Fund
CMS
GSK Local Award
Hillhouse
Miller Homes
Urquharts
Vanny Campers

In addition to all those listed above, thank you also to all of the individual donors who supported us throughout the year through one off or regular donations, or through fundraising activities.

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Report of the Trustees (incorporating the Directors' Report)
for the Year Ended 31 March 2025

Financial review

The financial statements show the overall position of the charity as at 31 March 2025, its incoming resources and the application of these resources for the year ended that date.

The charity recorded a net deficit of £12,786 (2024: £13,168 deficit) and had net assets at 31 March 2025 of £251,959 (2024: £264,745), comprising £9,114 in restricted funds and the remaining £242,845 in unrestricted funds.

Principal funding sources

The charity's principal sources of income were £204,562 from the Scottish Government's SOCAS Fund, and £130,335 in contract income from North and East Ayrshire Councils. The charity was also able to secure £7,500 in grants from R S MacDonald Charitable Trust, £25,000 from the Robertson Trust, £30,000 from the National Lottery Community Fund and £5,000 from the GSK Irvine Community Awards fund.

Reserves policy

The organisation undertook its annual review of the Reserves Policy and decided to adjust the policy going forward to maintain free unrestricted reserves within the range of four to six months of operating costs. The previous policy was to maintain reserves of at least three months of operating costs.

Due to the continuing uncertainties around the UK economy and funding landscape, the board considered it prudent to increase the level of cover so that in the event of any future crisis or potential winding-up situation, sufficient funds would be maintained to ensure a continuance of services to clients for a transitional period to allow them to either complete their course of therapy or to be referred to other appropriate organisations or public services for those clients who may require ongoing support beyond the transitional period.

The revised policy also ensures that the organisation would continue to be able to meet any statutory obligations and termination costs (e.g. staff redundancy), and to inform all stakeholders and funders of the circumstances and planning around the specific crisis or winding-down event.

As at the balance sheet date, after adjusting for exceptional costs and fixed assets held within unrestricted funds, the charity's unrestricted reserves represented six months of operating costs. The trustees are of the opinion that this level of cover is sufficient to allow existing activities to continue for the current year.

Principal risks and uncertainties

Funding uncertainty continues to be the main area of risk requiring ongoing monitoring.

The organisation's main source of funding continues to be from the Scottish Government's SOCAS Fund (the "SOCAS Fund"), which remains in place to the end of March 2026. At the balance sheet date, no further commitment has been made beyond this current funding period as to the extent of future arrangements and funding levels. Once further details have been announced regarding the extent of future SOCAS funding, the organisation would plan to apply for an appropriate award level.

Meantime, the charity continues to take action to increase self-generated trading income, principally in the form of Vicarious Trauma support services and fundraising, and to target specific bids towards various Trust and Foundations grants, the aim being to supplement and fill any expected shortfall in Government funding.

Break the Silence

Report of the Trustees (incorporating the Directors' Report) for the Year Ended 31 March 2025

The Year Ahead

Our resilience continues to be tested in the current landscape and whilst we cannot change the landscape, we can control how we respond to it. In the year ahead, the team will;

- review our strategic priorities for 2025-2027 to provide clear focus and direction
- continuously improve our service; accreditations, self-assessment, research, client feedback, infrastructure etc
- deploy new functionality to our client management system to improve reporting and data analysis
- undertake renewal of Cyber Essentials Accreditation Certification and BACP service accreditation renewal
- invest in staff wellbeing, CPD, learning and development to build our skills/capacity and support staff wellbeing
- collaborate with our Client Led Advisory Group to facilitate and support positive change
- develop strategic plans for communications, fundraising and digital developments

We will recruit additional trustees with new skills to our Board and jointly the trustees will ensure;

- good governance and compliance with legislative, OSCR, Companies House and Volunteer Scotland requirements
- monitor changes in respect of; political, economic, social, technological, legal and environmental landscapes
- support the finance and risk sub-group who will provide additional focus on risk and financial aspects of the charity
- work with the joint CEOs to ensure the charity's organisational and operational resilience and sustainability

“The landscape and the specialist nature of our work combined can make Break The Silence a challenging place to work - risk of vicarious trauma, funding uncertainty in terms of job security and more. We are ever-grateful and incredibly humble to be working with such an amazing and unique team who recognise and understand the challenges faced by charities in the current climate, who continue to work to the highest standards, are consummate professionals, flexible in their approach and who go the extra mile to support colleagues, clients and our organisation. It is such a privilege to work alongside you all and we look forward to the next 12months and beyond”. Lesley Craig, CEO-Operations & Sharon Belshaw, CEO-Clinical.

Break the Silence

Report of the Trustees (incorporating the Directors' Report) for the Year Ended 31 March 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governance

The charity is a company limited by guarantee and, as such, it is governed by its memorandum and articles of association.

Break the Silence is governed by a Board of Trustees with a compliment of business, clinical and creative expertise. Trustees act in the interests of the charity, operating in a manner consistent with the charity's purposes and carry out their duties in accordance with the charity's governing document. They act with due care and diligence, ensuring that Break the Silence complies with the provisions of the Charities and Trustee Investment (Scotland) Act 2005 and other relevant legislation, including the Charities (Regulation and Administration) (Scotland) Act 2023.

The trustees are aware of their responsibility in complying with the guidelines set by the Office of the Scottish Charity Regulator (OSCR). Currently trustees complete disclosure verification but from 1st April 2025, PVGs will be introduced for all trustees in line with new guidance from Volunteer Scotland in respect of regulated roles.

The trustees met quarterly in 2024/25 and continue to follow a quarterly calendar, however ad-hoc meetings can be called for the purposes of special business or for training. In the reporting period, governance training was delivered as part of new trustee inductions and refreshers for existing trustees. Wellbeing sessions were also offered through mindfulness online.

Break the Silence recruit trustees using a skills matrix approach to ensure a diverse representation, and all new trustees are provided with induction training and are encouraged to attend all meetings, conferences and development workshops. From February 2025, recruitment is carried out in accordance with Disability Confident and Fair Work Ayrshire guidelines.

Noelle Maye was designated as Safeguarding Lead on the board (August 2023) and Elaine Crichton, previously Acting/Interim Chair was formerly appointed as permanent Chair (March 2024). For succession planning purposes, it has been confirmed that Nicola Buchanan will shadow the current Chair with a view to taking over at the end of a 12month period, July 2026.

In April 2024, two trustees Lynn Burns and Marilyn Cairns completed their maximum term of service and therefore trustee recruitment was undertaken and 4 new trustees recruited; Joanna Bain, Gillian Dearie, Ruth Maguire and Scott McCurdy. Prior to recruitment, a trustee skills audit review was undertaken.

None of the trustees receive any monetary benefit from their work with Break the Silence and there are no connections between a trustee or senior manager with service providers other than those disclosed to the Board.

Organisational structure

The charity is managed by the CEO (Operations) and CEO (Clinical). The management team comprises; a Finance Officer, Operations Manager and 2 Clinical Leads. Note: from 3rd April 2025, the Operations Manager will leave post and due to the current funding climate we have taken the decision not to replace this role.

Break the Silence is a registered Living Wage employer and recognise that staff are its greatest asset. Staff are supported and encouraged to continue their professional development with all training information maintained on a training matrix.

Break the Silence is committed to continuous improvement and achieved European Foundation for Quality Management's Committed to Excellence Accreditation in 2018 and again in March 2022. The charity utilises the EFQM model, a globally recognised practical framework for organisational change and performance improvement. Awarded Winner of Ayrshire Chamber's Business Excellence Award in February 2024, the team continue to focus on continuous improvement using the EFQM model.

As organisational members of the British Association for Counselling and Psychotherapy (BACP), Break the Silence adheres to the BACP Ethical Framework for the Counselling Professions, and also adheres to other guidelines where they are clinically appropriate. Break The Silence secured BACP service accreditation in January 2024 and completed annual renewal in January 2025.

The charity holds Cyber Essentials Assurance certification (last renewed July 2024) and in February 2025 completed Disability Confident registration and Fair Work Ayrshire accreditation in addition to joining East Ayrshire's climate net zero network.

Break the Silence

**Report of the Trustees (incorporating the Directors' Report)
for the Year Ended 31 March 2025**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
SC341157 (Scotland)

Registered Charity number
SCO36263

Registered office
11 Portland Road, Kilmarnock KA1 2BT

Trustees:

Elaine Crichton (Chair)	
Lynn Burns	Resigned 13 April 2024
Shaun Alexander	Resigned 12 May 2025
Joanna Bain	Appointed 18 March 2025
Vikki Binnie	Resigned 22 May 2025
Nicola Buchanan (Finance)	
Marilyn Cairns	Resigned 13 April 2024
Gillian Dearie	Appointed 30 October 2024
Keara Donnachie	Resigned 11 November 2024
Emma Donnelly	
Ruth Maguire, MSP	Appointed 7 November 2024
Noelle Maye (Safeguarding Lead)	
Michael Malone	Resigned 22 May 2025
Scott McCurdy	Appointed 10 September 2024
Katie Ralston	

Key Management Personnel

Sharon Belshaw (Chief Executive Officer - Clinical)
Lesley Craig (Chief Executive Officer - Operations)

Independent Examiner of Accounts

JRD LLP
11 Portland Road
Kilmarnock
KA1 2BT

Bankers

Unity Trust Bank plc
PO Box 7193
Planetary Road
Willenhall
WV1 9DG

Break the Silence

**Report of the Trustees (incorporating the Directors' Report)
for the Year Ended 31 March 2025**

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Break the Silence for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity 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 charitable company 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 charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They 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.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website.



.....
E Crichton – Chair

11th August 2025

Independent Examiner's Report to the Trustees and Members of
Break the Silence

I report on the accounts of the charity for the year ended 31 March 2025, which are set out on pages 16 to 32.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

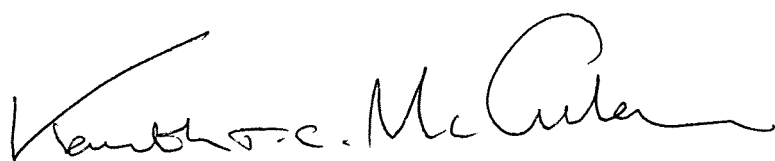
Basis of independent examiner's statement

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

Independent examiner's statement

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

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



Ken McCracken B.Acc, C.A

Chartered Accountant (ICAS)

**JRD LLP
Chartered Accountants
11 Portland Road
Kilmarnock
KA1 2BT**

12th August 2025

Break the Silence

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 March 2025

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	42,029	242,062	284,091	274,954
Charitable activities	4				
Main charitable activities		130,335	-	130,335	166,328
Investment income	3	8,582	-	8,582	5,448
Other income		<u>12,729</u>	<u>-</u>	<u>12,729</u>	<u>5,783</u>
Total		193,675	242,062	435,737	452,513
EXPENDITURE ON					
Charitable activities	5				
Main charitable activities		190,432	258,091	448,523	465,681
NET INCOME/(EXPENDITURE)		3,243	(16,029)	(12,786)	(13,168)
Transfers between funds	17	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds		3,243	(16,029)	(12,786)	(13,168)
RECONCILIATION OF FUNDS					
Total funds brought forward		239,602	25,143	264,745	277,913
TOTAL FUNDS CARRIED FORWARD		<u>242,845</u>	<u>9,114</u>	<u>251,959</u>	<u>264,745</u>

The notes form part of these financial statements

Break the Silence

Balance Sheet
31 March 2025

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Intangible assets	12	6,000	-	6,000	7,500
Tangible assets	13	<u>202</u>	<u>-</u>	<u>202</u>	<u>3,443</u>
		6,202	-	6,202	10,943
CURRENT ASSETS					
Debtors	14	14,378	-	14,378	32,239
Cash at bank and in hand		<u>256,432</u>	<u>9,114</u>	<u>265,546</u>	<u>257,945</u>
		270,810	9,114	279,924	290,184
CREDITORS					
Amounts falling due within one year	15	(34,167)	-	(34,167)	(36,382)
		<u>236,643</u>	<u>9,114</u>	<u>245,757</u>	<u>253,802</u>
NET CURRENT ASSETS					
		<u>242,845</u>	<u>9,114</u>	<u>251,959</u>	<u>264,745</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>242,845</u>	<u>9,114</u>	<u>251,959</u>	<u>264,745</u>
NET ASSETS		<u>242,845</u>	<u>9,114</u>	<u>251,959</u>	<u>264,745</u>
FUNDS	17				
Unrestricted funds				242,845	239,602
Restricted funds				<u>9,114</u>	<u>25,143</u>
TOTAL FUNDS				<u>251,959</u>	<u>264,745</u>

For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 11 August 2025 and were signed on its behalf by:



.....
E Crichton – Chair

The notes form part of these financial statements

Break the Silence

Cash Flow Statement
for the Year Ended 31 March 2025

	Notes	2025 £	2024 £
Cash flows from operating activities			
Cash generated from operations	1	<u>341</u>	<u>(4,422)</u>
Net cash provided by operating activities		<u>341</u>	<u>(4,422)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		-	-
Interest received		<u>7,260</u>	<u>5,448</u>
Net cash used in investing activities		<u>7,260</u>	<u>5,448</u>
Change in cash and cash equivalents in the reporting period			
		7,601	1,026
Cash and cash equivalents at the beginning of the reporting period		<u>257,945</u>	<u>256,919</u>
Cash and cash equivalents at the end of the reporting period		<u>265,546</u>	<u>257,945</u>

The notes form part of these financial statements

Break the Silence

Notes to the Cash Flow Statement
for the Year Ended 31 March 2025

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025 £	2024 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	(12,786)	(13,168)
Adjustments for:		
Depreciation charges	4,741	8,298
Interest received	(7,260)	(5,448)
(Increase)/decrease in debtors	17,861	(6,386)
Increase /(decrease) in creditors	<u>(2,215)</u>	<u>12,282</u>
Net cash provided by operations	<u>341</u>	<u>(4,422)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.24 £	Cash flow £	At 31.3.25 £
Net cash			
Cash at bank and in hand	<u>257,945</u>	<u>(177,399)</u>	<u>80,546</u>
	<u>257,945</u>	<u>(177,399)</u>	<u>80,546</u>
Liquid resources			
Deposits included in cash	-	185,000	185,000
Current asset investments	<u>-</u>	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>257,945</u>	7,601	265,546

The notes form part of these financial statements

Break the Silence

Notes to the Financial Statements for the Year Ended 31 March 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

The financial statements relate to the charity as an individual entity, with the presentational currency stated as the Pound Sterling (£) and rounded to the nearest pound.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. The charity has a strong balance sheet with sufficient bank balances to meet its liabilities as and when they fall due. After reviewing the charity's forecasts and projections, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future.

Critical accounting judgements and key sources of estimation uncertainty

In preparing the financial statements, management is required to make judgements, estimates and assumptions, based on historical experience and other relevant factors. Actual results may differ from these best estimates, which are reviewed on an ongoing basis.

The estimated 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.

The significant items in the financial statements where these judgements are required (and the factors in play) include: debtors (likelihood of recovery), provisions and liabilities (likelihood of expenditure being required) and the going concern basis of accounting.

Income

All income is recognised when the charity is entitled to the income, it is probable that the income will be received and the amount can be measured reliably. The following specific policies are applied to particular categories of income:

Donations and legacies consists of donations, grants and legacies. Donations (including donated goods) are recognised when the charity is entitled to the income, receipt of the income is probable and the amount can be measured reliably. Income from grants, not subject to performance related conditions, is recognised when the charity has entitlement to the funds, it is probable that the income will be received, the amount can be measured reliably and it is not deferred. Income from government grants is recognised when received as the accrual model is not permitted by the Statement of Recommended Practice. Legacy income is recognised when it is probable that it will be received.

Charitable activities income is received from performance related grants and is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably.

Investment income consists of bank interest received. Investment income is included when receipt is probable and the amount can be measured reliably.

Other income consists of income received which is outwith donations, legacies, charitable activities, and investment income.

Break the Silence

Notes to the Financial Statements - continued **for the Year Ended 31 March 2025**

1. ACCOUNTING POLICIES - continued

Expenditure

Expenditure has been classified under the headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of the resources.

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Charitable activities comprise all resources expended undertaking work to meet the charity's charitable objectives. Such costs include the direct costs of charitable activities approved by the charity and all support costs relating to these activities. Governance costs include direct resources expended in the general running of the charity and are primarily associated with constitutional and statutory requirements. These costs are allocated entirely to charitable activities.

Allocation and apportionment of costs

Support costs are allocated wholly to charitable activities. Whilst the Trustees recognise that a small part of some items of expenditure included in support costs do relate to indirect governance costs, they are of the opinion that the time and costs involved in performing such an analysis outweigh the potential benefits arising from any such work.

Intangible fixed assets

Intangible fixed assets relate to development expenditure on the charity's client management system software. This has been initially recognised at cost in a previous financial year and is amortised on a straight-line basis over their useful economic life of 10 years.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 25% on reducing balance
Computer equipment	- 25% on cost

If any impairment exists, the carrying amount of the asset shall be reduced to its estimated recoverable amount.

All tangible fixed assets having a value to the charity greater than one year, other than those acquired for specific purposes, are capitalised. It is the charity's policy to consider the nature of expenditure on a case-by-case basis and to capitalise relevant expenditure where appropriate.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Funds are classified as either unrestricted funds or restricted funds, defined as follows:

Unrestricted funds are expendable at the discretion of the Trustees in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the Trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the Trustees' discretion to apply the funds.

Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal process, but still within the wider objects of the charity. Details of the specific restricted funds are disclosed elsewhere in the notes to the financial statements.

Break the Silence

Notes to the Financial Statements - continued **for the Year Ended 31 March 2025**

1. ACCOUNTING POLICIES - continued

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight-line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Donated goods

Goods donated for ongoing use by the charity in carrying out its activities are recognised as tangible fixed assets and measured at fair value, with the corresponding gain recognised as income from donations within the Statement of Financial Activities.

Such donated goods (& the corresponding gain) are recognised when:

- control over the expected economic benefits that flow from the donation has passed to the charity and any performance-related conditions attached to the donation have been met;
- it is more likely than not that the economic benefits associated with the donated item will flow to the charity;
- the fair value to the charity of the donated item can be measured reliably.

Financial instruments

The charity has no complex financial instruments but does hold basic financial instruments of: cash at bank, debtors and creditors.

Cash and cash equivalents comprise cash at bank and on hand, foreign currency on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. A bank overdraft would be shown within current liabilities.

Debtors are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method, less losses for bad debts except where the effect of discounting would be immaterial. In such cases, debtors are stated at cost less losses for bad debts.

Creditors are initially recognised at fair value and subsequently measured at amortised cost using the effective interest rate unless the effect of discounting would be immaterial. In such cases, creditors are stated at cost.

Employee benefits

The total cost of employee benefits to which employees have become entitled as a result of service rendered to the entity during the reporting period are recognised and charged to the profit and loss account in the period to which they relate.

Provision for liabilities

A provision is initially recognised when there is an obligation at the balance sheet date as the result of a past event, it is probable that there will be a transfer of funds in settlement and the amount of the obligation can be estimated reliably. The provision is subsequently measured by placing a charge against the provision only for expenditure for which the provision was originally recognised.

Break the Silence

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations	5,129	4,133
Grants	<u>278,962</u>	<u>270,821</u>
	<u>284,091</u>	<u>274,954</u>

Grants received, included in the above, are as follows:

	2025	2024
	£	£
R S MacDonald Trust	7,500	7,500
Charities Aid Foundation	-	48,608
The Wood Foundation (YPI)	-	3,000
Scottish Government	204,562	209,125
The Robertson Trust	25,000	-
National Lottery Community Fund	30,000	-
GSK Irvine Community Awards	5,000	-
Miller Homes	1,500	-
Arnold Clark Community Fund	1,000	-
M. V. Millhouse Trust	1,000	-
CMS Cameron McKenna Foundation	750	-
Urquhart Opticians	700	-
Small grants	<u>1,950</u>	<u>2,588</u>
	<u>278,962</u>	<u>270,821</u>

3. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	<u>8,582</u>	<u>5,448</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2025	2024
		£	£
Contract income	Main charitable activities	<u>130,335</u>	<u>166,328</u>

Contract income, included in the above, is detailed as follows:

	2025	2024
	£	£
East & North Ayrshire joint SLA	121,527	117,520
NHS Scotland	8,808	8,808
North Ayrshire Council - additional funding	-	<u>40,000</u>
	<u>130,335</u>	<u>166,328</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6)	Support costs (see note 7)	Totals
	£	£	£
Main charitable activities	<u>373,042</u>	<u>75,481</u>	<u>448,523</u>

Break the Silence

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2025	2024
	£	£
Staff costs (note 10)	327,497	337,234
Sessional staff	45,460	40,077
Therapy expenses	<u>85</u>	<u>-</u>
	<u><u>373,042</u></u>	<u><u>377,311</u></u>

7. SUPPORT COSTS

	Management	Governance	Totals
	£	costs £	£
Main charitable activities	<u><u>72,031</u></u>	<u><u>3,450</u></u>	<u><u>75,481</u></u>

Support costs, included in the above, are as follows:

	2025	2024
	Main charitable activities £	Main charitable activities £
Other operating leases	1,294	1,773
Insurance	5,319	5,277
Postage and stationery	234	440
Advertising	106	-
Sundries	1,794	1,935
Subscriptions	1,806	1,157
Travel	1,461	1,442
Training	3,602	5,597
Computer expenses	51,769	54,500
Payroll fees	905	904
Amortisation of intangible fixed assets (note 12)	1,500	1,500
Depreciation of tangible and heritage assets (note 13)	3,241	6,798
Gain on sale of tangible fixed asset	(1,000)	-
Examination fee	1,660	1,560
Professional fees	<u>1,790</u>	<u>5,487</u>
	<u><u>75,481</u></u>	<u><u>88,370</u></u>

Break the Silence

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

8. NET INCOME/(EXPENDITURE)

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

	2025	2024
	£	£
Depreciation - owned assets (note 13)	3,241	6,798
Other operating leases	1,294	1,773
Gain on disposal of fixed assets	(1,000)	-
Computer software amortisation (note 12)	<u>1,500</u>	<u>1,500</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

10. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	297,945	307,933
Social security costs	21,230	20,889
Other pension costs (note 18)	<u>8,322</u>	<u>8,412</u>
	<u>327,497</u>	<u>337,234</u>

Remuneration paid to employees whom the trustees consider as falling within the definition of "key management personnel" [per the Charities SORP (FRS 102)] amounted to £104,543 in the year under review (2024: £106,395).

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

	2025	2024
Management	2	2
Administration	<u>10</u>	<u>11</u>
	<u>12</u>	<u>13</u>

No employees received emoluments in excess of £60,000.

Break the Silence

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	7,977	266,977	274,954
Charitable activities			
Main charitable activities	166,328	-	166,328
Investment income	5,448	-	5,448
Other income	<u>5,783</u>	<u>-</u>	<u>5,783</u>
Total	185,536	266,977	452,513
EXPENDITURE ON			
Charitable activities			
Main charitable activities	222,405	243,276	465,681
NET INCOME/(EXPENDITURE)	(36,869)	23,701	(13,168)
Transfers between funds	<u>(3)</u>	<u>3</u>	<u>-</u>
Net movement in funds	(36,872)	23,704	(13,168)
RECONCILIATION OF FUNDS			
Total funds brought forward	276,474	1,439	277,913
TOTAL FUNDS CARRIED FORWARD	<u>239,602</u>	<u>25,143</u>	<u>264,745</u>

12. INTANGIBLE FIXED ASSETS

	Computer software £
COST	
At 1 April 2024 and 31 March 2025	<u>15,000</u>
AMORTISATION	
At 1 April 2024	7,500
Charge for year	<u>1,500</u>
At 31 March 2025	<u>9,000</u>
NET BOOK VALUE	
At 31 March 2025	<u>6,000</u>
At 31 March 2024	<u>7,500</u>

Break the Silence

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

13. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2024	3,012	41,508	44,520
Additions	-	-	-
Disposals	-	(14,735)	(14,735)
	<u>3,012</u>	<u>26,773</u>	<u>29,785</u>
At 31 March 2025	3,012	26,773	29,785
DEPRECIATION			
At 1 April 2024	3,012	38,065	41,077
Charge for year	-	3,241	3,241
Disposals	-	(14,735)	(14,735)
	<u>3,012</u>	<u>26,571</u>	<u>29,583</u>
At 31 March 2025	3,012	26,571	29,583
NET BOOK VALUE			
At 31 March 2025	<u>-</u>	<u>202</u>	<u>202</u>
At 31 March 2024	<u>-</u>	<u>3,443</u>	<u>3,443</u>

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade debtors	11,589	30,448
Prepayments and accrued income	<u>2,789</u>	<u>1,791</u>
	<u>14,378</u>	<u>32,239</u>

Break the Silence

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	4,659	8,794
Social security and other taxes	6,038	6,968
Other creditors	1,494	1,619
Accruals and deferred income	<u>21,976</u>	<u>19,001</u>
	<u>34,167</u>	<u>36,382</u>

Included within "Accruals & deferred income" are the following balances, relating to monies received to date to deliver specific groups and activities which have yet to be delivered. Accordingly, this "deferred income" is carried forward into future financial years.

The specific activities are as follows:

	2025	2024
	£	£
The Volant Charitable Trust	7,500	-
Co-op (Harp Group)	<u>4,972</u>	<u>4,972</u>
	<u>12,472</u>	<u>4,972</u>

16. OPERATING LEASE COMMITMENTS

There were no operating lease commitments at the year-end date (2024: £nil).

Break the Silence

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

17. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
General fund	239,602	3,243	-	242,845
Restricted funds				
CAF Keystone	25,143	(23,498)	-	1,645
National Lottery Community Fund	<u>-</u>	<u>7,469</u>	<u>-</u>	<u>7,469</u>
	<u>25,143</u>	<u>(16,029)</u>	<u>-</u>	<u>9,114</u>
TOTAL FUNDS	<u>264,745</u>	<u>(12,786)</u>	<u>-</u>	<u>251,959</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	193,675	(190,432)	3,243
Restricted funds			
R. S. MacDonald	7,500	(7,500)	-
Scottish Government - Survivor Abuse Fund	204,562	(204,562)	-
CAF Keystone	-	(23,498)	(23,498)
National Lottery Community Fund	<u>30,000</u>	<u>(22,531)</u>	<u>7,469</u>
	<u>242,062</u>	<u>(258,091)</u>	<u>(16,029)</u>
TOTAL FUNDS	<u>435,737</u>	<u>(448,523)</u>	<u>(12,786)</u>

Break the Silence

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

17. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	276,474	(36,869)	(3)	239,602
Restricted funds				
Survivors' Scotland Innovation Fund	1,253	(1,253)	-	-
R. S. MacDonald	-	(3)	3	-
North Ayrshire Council Primary & Social Care Grants Scheme	186	(186)	-	-
CAF Keystone	<u>-</u>	<u>25,143</u>	<u>-</u>	<u>25,143</u>
	<u>1,439</u>	<u>23,701</u>	<u>3</u>	<u>25,143</u>
TOTAL FUNDS	<u>277,913</u>	<u>(13,168)</u>	<u>-</u>	<u>264,745</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	185,536	(222,405)	(36,869)
Restricted funds			
R. S. MacDonald	7,500	(7,503)	(3)
Scottish Government - Survivor Abuse Fund	209,125	(209,125)	-
Survivors' Scotland Innovation Fund	-	(1,253)	(1,253)
University of Glasgow - Find a Solution	1,744	(1,744)	-
North Ayrshire Council Primary & Social Care Grants Scheme	-	(186)	(186)
CAF Keystone	<u>48,608</u>	<u>(23,465)</u>	<u>25,143</u>
	<u>266,977</u>	<u>(243,276)</u>	<u>23,701</u>
TOTAL FUNDS	<u>452,513</u>	<u>(465,681)</u>	<u>(13,168)</u>

Break the Silence

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

17. MOVEMENT IN FUNDS - continued

Unrestricted Fund

General Fund represents the income and expenditure incurred in the routine operations of the charity.

Restricted Funds

R S MacDonald Fund

This funding was awarded as a contribution to our core costs.

Scottish Government - Survivors of Childhood Abuse Fund

This grant was to fund our staff and overhead costs.

CAF Keystone

Funding towards staff costs and other overheads to enhance digital development capability.

National Lottery Community Fund

This grant was awarded to fund the cost of counsellor salaries.

Restricted Funds

The following funds were utilised in full and closed in the year to 31 March 2025:

R S MacDonald Fund

This funding was awarded as a contribution to our core costs.

Transfers between funds

There were no transfers between funds in the year to 31 March 2025.

Break the Silence

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

18. EMPLOYEE BENEFIT OBLIGATIONS

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The pension cost charge represents contributions payable by the charity to the fund and amounted to £8,322 (2024: £8,412). As at 31 March 2025 there were outstanding pension contributions amounting to £1,494 (2024: £1,619) included in accrued charges.

19. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

20. ULTIMATE CONTROLLING PARTY

Break the Silence is a company limited by guarantee and accordingly does not have a share capital. Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.