

REGISTERED COMPANY NUMBER: SC341157 (Scotland)
REGISTERED CHARITY NUMBER: SC036263

Report of the Trustees and
Financial Statements
for the Year Ended 31 March 2026
for
Break the Silence

Break the Silence

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for the Year Ended 31 March 2026

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Break the Silence

Report of the Trustees (incorporating the Directors' Report) for the Year Ended 31 March 2026

The trustees present their report and financial statements of the charity for the year ending 31st March 2026. 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

Since its inception in 2004, Break the Silence has supported 3,528 people to 31 March 2026 and provided 45,872 sessions of professional support.

Break the Silence makes a profound and positive difference in the lives of those affected by childhood sexual trauma, their partners and family members. We work with all genders, delivering services in both East and North Ayrshire. We:

- offer a professional counselling service, working 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.
- provide psychoeducational support for partner/family member(s).
- 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 is a trauma-informed, trauma-specialist, client-led organisation that supports the principles of safety, trust, choice, collaboration, empowerment and cultural consideration.

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. Under the National Trauma Training Programme (NTP), 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. The client liaison team are trained in mental health first aid. Staff are also trained and have awareness in vicarious trauma.

Trustee Noelle Maye holds 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. We have a formal agreement for ad-hoc support with Dr Phil Quinn, Chartered Consultant Counselling Psychologist, registered with the Health and Care Professional Council. Our service is confidential. Personal information is held securely and in accordance with the Information Commissioner's Office (ICO) data protection regulations.

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Report of the Trustees (incorporating the Directors' Report) **for the Year Ended 31 March 2026**

Break the Silence treats people with kindness, dignity and compassion, respects the rule of law, acts 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 Scottish Council for Voluntary Organisations (SCVO) Scottish Third Sector Tracker Wave 12 report, Spring 2026 confirms that the sector continues to operate under significant pressure: difficulties in fundraising, rising costs and inflation, volunteer shortages, financial or cash flow constraints and delays or reductions in funding. Break the Silence continues to meet growing demand by adapting its services, collaborating with other organisations where appropriate, applying for additional funding, and undertaking fundraising activities. In July 2024, Break the Silence established a board finance sub-committee where financials are regularly scrutinised and the financial health of Break the Silence stress-tested under different scenarios. The committee also reviews our risk register on a quarterly basis, highlighting any areas to be addressed to the main board for action. This demonstrates not only good governance but an appropriate focus on the risks present in the current climate.

In 2025, the charity conducted a consultation with staff, volunteers and stakeholders, updating and setting out our strategic priorities for the period ahead which informed our performance goals over the 2025-2026 period as outlined in this report.

During 2025/2026, Break the Silence continued to provide 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 398 people across East and North Ayrshire, offering 3,278 sessions of professional support and 263 information sessions. Referrals received over the year totalled 329, comprising 196 new referrals and 133 re-referrals.

We delivered 25 group sessions: client led advisory (5), mindfulness (11) and compassion focussed groups (9). Thank you to Zana Frood for her support delivering trauma-informed mindfulness group this year on a pro-bono basis. Delivered online, clients could attend from their homes and reported positive benefits from engaging with the training group.

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Report of the Trustees (incorporating the Directors' Report) for the Year Ended 31 March 2026

We carried out bi-annual client feedback surveys as part of our improved monitoring and evaluation programme with surveys carried out in September 2025 and March 2026. These results provide us with an insight into our service performance.

From Client-Feedback Survey, March 2026 (37 responses, 29% return rate):

95% reported that they could access the service in a way that supported their needs.

95% felt an increased sense of safety and trust in their counselling support.

97% reported that Break the Silence were committed to promoting and improving overall wellbeing.

100% reported that on initial contact staff were helpful, professional and responsive.

100% reported that appointment scheduling was convenient.

100% reported that Break the Silence treated them with dignity and respect.

Samples of feedback from the client survey:

"Without the support I can honestly say I wouldn't be here. I have been giving my voice back in a safe non-judgemental space."

"The support has given me a safe and non-judgemental space to talk through difficult experiences, including past trauma and a recent assault. It's helped me recognise how my early coping mechanisms still affect me today, and I've found the way things are gently reframed really helpful."

"I am beginning to understand that I am not to blame for events in my past. That I was only a child and didn't have the support I needed."

"Contacting Break the Silence was the best thing as the counsellor has made me realise that being abused as a young child was not my fault and they have given me great support and advice."

"The Counsellor is very patient and understanding. I am only at the start of my sessions but she makes me feel listened to and we are making progress. It is helping by addressing long buried emotions."

"I've really valued the support, and [my counsellor] in particular has a way of helping me see things more clearly. I feel listened to and understood."

"I appreciate Break the Silence as my local support pretty much gave up on me. Thank you for helping me."

"From the first phone call to refer myself on to the ongoing support from my counsellor has been nothing short of amazing. Always go above and beyond."

"I feel heard seen and listened to without judgement or discrimination. [My counsellor] has fully supported me continually through my appointments treating me with dignity respect and continual support."

"I am so grateful for all the support that has been offered by [my counsellor] and I cannot begin to quantify the significant difference that it has made in not only mine, but my family's life. I feel an added sense of resilience after each session."

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

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Report of the Trustees (incorporating the Directors' Report) for the Year Ended 31 March 2026

Discharge evaluations are conducted at the end of therapy as part of our monitoring/evaluation programme. From those completing evaluation in the reporting period (1st April 2025 to 31st March 2026), 100% said they were satisfied with the service and 100% said they would recommend it to others.

96% reported increased confidence
94% reported increased wellbeing
98% reported increased ability to cope
92% reported reduction in self-harming behaviours
95% reported they were able to achieve goals and outcomes
94% reported they were supported to access other services
100% reported they were supported to move on to positive destinations
95% reported they were supported to access community resources

A sample of our clients' feedback on discharge from the service:

"I now feel like I have a future. My mind feels clearer and I feel stronger and less fearful and tearful. I feel more brave in the world and able to cope with difficult situations. I have become more adventurous and active. I have started sleeping better and have a better relationship with food (less comfort eating). In relationships with family and friends I feel I have shifted position from being in the background to being more at the forefront. I feel more confident in groups and have even taken on a leadership role in a group. I feel like I have more freedom and increased energy. I feel like I have found my way back to who I really am."

"There's a reduction in my flashbacks and I have a better understanding of things. I feel less isolated. I feel less anxious. I do more cooking now so food is healthier. I am much less anxious in groups of people or being outside. It has helped me deepen relationships with friends and enable me to help them make sense of mental health issues as I have learnt more."

"I feel more clued up on tools that help me now. When I am panicking or have difficult thoughts, you have helped me understand the way my brain works. Previously I felt brushed off by other services. I was made to feel like I wasn't trying. I have all the things you have sent me and I refer back to them when I am struggling. My temper isn't as destructive anymore. I take myself away at work now when I feel overwhelmed. I don't play Russian roulette with my tablets anymore, and I no longer self harm. I have been abstinent for 3 years, except one blip. I no longer engage in unhealthy relationships and I have begun to allow people to get closer to me again. My mental health on the whole has improved. I am able to reflect on my wins more. I used to dismiss them before."

"Since I started therapy I feel my understanding of myself has changed. I now understand my behaviours more – some of my idiosyncrasies. I think I have become less focussed on having an almost forensic understanding of what has happened. I feel I am less intense about it, I feel more relaxed and can accept what happened - this makes me more calm and at ease around the whole subject. I feel I am on less high alert. My physical health has improved - I am no longer overeating. Mental health - more self-compassion - my mental health is more stable. My intensity has reduced - I am more relaxed."

"I would definitely recommend Break the Silence to others. It is a kind and caring charity that is very accommodating. I was very anxious when I first rang up to go on the waiting list. [A client liaison officer] spoke to me and she was so nice and really put me at ease - I really remember how kind she was. I have had a lot of different kinds of therapy in the past, including with CAMHS and have usually felt let down by my therapists and not always had the best experience. I was expecting this to be the same and was so happy to be wrong. I really clicked with [my counsellor] and this has been the best experience of counselling I've ever had. I felt safe, welcomed and I never once felt judged."

"I am able to manage new things 12 months ago I could never think about what life could be. Break the Silence has given me back control over my life I can look forward and I am trying new things, I still have stress and anxiety but don't feel like it is stopping me from living my life, I am in a relationship and have worked through trust, boundaries and intimacy and look forward planning ahead for the future, living in the present, life is still challenging and I still have tough days but I am stronger, I would recommend Break the Silence to others who are suffering and will miss my session."

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Report of the Trustees (incorporating the Directors' Report) for the Year Ended 31 March 2026

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 them each and every day - it is a privilege.

New resources developed by Break the Silence include a client self-help tool, family/partner tool, and the Birth, Pregnancy & Beyond tool and these have been well used by clients.

Client-led advisory group

Our Client Led Advisory Group met with us throughout the year and shared their insights and views on various matters. In summary, the group:

- Gave input to creating content for training for other healthcare services on childhood sexual abuse
- Discussed the possibility of self-defence classes for the service. They explored what this could look like with one member working for a martial arts club. She highlighted how this could be trauma informed with a video walk around, secure premises, and trauma informed staff.
- Reviewed our new online module for family members. All feedback was positive and they highlighted it was clear and concise with useful links.
- Shared feedback for training that was being delivered to the Ayrshire and Dumfries & Galloway Police.
- Joined a meeting discussing the charity's website refresh and shared insight and opinions on what this should look like, language to use in drafting new content, and what information is most important from a survivor's point of view.

Key Organisational Developments

- Key feature developments project for client management system (CMS)
- Website refresh project underway
- Recruitment of a Development Officer
- Application to The Survivors Trust National Standards (UKAS accredited)
- Developed and launched Pregnancy, Birth & Beyond training module
- Developed and updated midwifery training content in partnership with Dr Geraldine Butcher
- Training modules for counsellors developed with an autism focus
- Developed online module to support family members
- Participated in East Ayrshire's Violence Against Women Partnership strategic needs assessment project
- Developed an online training module – Maternity and Sexual Abuse for Professionals
- Developed Strategic Priorities for 2025-2027 identifying three main themes - (i) Strengthening our Services, (ii) Amplifying Survivor Voices, and (iii) Sustainability & Growth.

Published Articles & Activities to Raise Awareness

- Article: How to support someone who is traumatised by sexual abuse when they are using a health service – Brainz Magazine
- Article: How to navigate life through uncertainty – Brainz Magazine
- Article: Why space and stillness is important in leading a third sector organisation – Brainz Magazine
- VLOG on trauma-informed practice
- Participation in Kiltwalk – fundraising and awareness raising
- Participation in Youth Philanthropy Initiative (YPI) – awareness raising, early intervention
- Took part in Mental Health Practitioner Meeting at Kilwinning Fire Station
- Distribution of Break the Silence posters to high footfall locations including NHS and Ayrshire College
- Contributed to annual report of Scottish Catholic Safeguarding Standards Agency (SCSSA)

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Report of the Trustees (incorporating the Directors' Report) **for the Year Ended 31 March 2026**

Published Articles & Activities to Raise Awareness (continued)

- External coverage secured of Break the Silence news and updates on Unity Bank grant award, trustee recruitment, appointment of new Development Officer, Retirement of Elaine Crichton and appointment as Chair of Nicola Buchanan in local publications including East Ayrshire Health & Social Care Partnership (EAHSCP) newsletter, North Ayrshire Health and Social Care Partnership (NAHSCP) newsletter, CVO East Ayrshire, TACT North Ayrshire, and Ayrshire Chamber of Commerce.
- Regular blog articles published to Break the Silence website and social media channels attributed to expert voices from our staff and board of trustees
- Delivered training in trauma-informed practice to Beith Health Centre
- Presented on survivors' experiences of reporting to police to Ayrshire and Dumfries & Galloway Police
- Networking meeting with the Community Mental Health Team North Ayrshire
- Met with SCSSA to discuss setting up a survivor engagement service
- Participated in focus group with Women's Support Project exploring sexual health, consent and boundaries in the sex industry
- Presented to Auchenhavie High School for YPI; worked with several YPI groups that picked Break the Silence as their supported charity
- Awareness raising meeting with Inspiring Scotland and Brian Whittle MSP
- Presented to Community Mental Health Team for Ardrossan, Saltcoats and Stevenson
- Participation with Lucy Faithfull Foundation on research project
- Promotion of Volunteer Week
- Vicarious Trauma training delivered to the NAHSCP
- Joined Social Investment Scotland Ambitions Programme to raise our profile in front of social investment leaders
- Participation in Child Protection Scotland podcast
- Feature published in CVO East Ayrshire newsletter on Break the Silence service, partners/family members, and online self-help tool
- Presented to Ayrshire College students at Kilmarnock campus
- Networking with the STAR Centre
- Attended the Survivors Trust meeting about advocacy in Scotland
- Training delivered to Inspiring Scotland
- Met with Trust House Reading Board
- Participated in East Ayrshire Violence Against Women strategic needs assessment meeting
- Trustee Nicola Buchanan interviewed by That's TV News Ayrshire to cover the Unity Grant award
- Participated in consultation exercise with the Robertson Trust

Conferences & Events

- Presented at BACP Service Accreditation Network, Manchester
- Presented at The Survivors of Childhood Abuse Support (SOCAS) Learning & Development Day – Autism and CSA
- Attended BACP Ethics Forum
- Attended Equally Safe Conference
- Round table discussion with Brian Whittle, MSP and third sector partners
- Attended Redress event hosted by Irwin Mitchell
- Attended International Creative Research Methods Conference
- Attended Survivors Trust event on the Casey Review - findings on grooming and language
- Attended Social Investment Scotland Ambitions Live event and follow up sessions
- Knowledge Exchange Group – Tackling Child Sexual Abuse Scotland Conference
- Trauma Summit, University of Oxford
- Neurodivergence and Mental Health and Wellbeing Conference
- Delivered workshop and presentation for SCSSA Safeguarding Conference
- Attended Scottish Parliament reception with UKAS, BSI and SCOTSS
- Attended National Prevention of Childhood Sexual Abuse group

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Key Fora Participation

- Cross-Party Group - Adult Survivors of Childhood Sexual Abuse
- The Survivors Trust CEO & Clinical Forums
- BACP Research Forum
- BACP Accredited Services Network
- NAHSCP Providers Forum
- SOCAS Portfolio/Network
- National CSA Prevention Group
- Violence Against Women Partnership East Ayrshire & Specialist Services Group
- East Ayrshire Net Zero Ready network
- Trauma Advisory Board, East Ayrshire
- North Ayrshire Chief Officers Group, TACT
- Suicide Prevention Participation Network
- Pluralistic Practice Network

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.

Training, Development & CPD

- Team member supported with Doctorate in Psychological Trauma, University of Chester
- CFT Diploma, University of Derby
- NSPCC Child Protection: an introduction 3.0 (e-learning) - completed by several members of staff
- The Survivors Trust workshop – ACTONIICSA
- The Survivors Trust Workshop on Containment
- Carolyn Spring Dealing with Distress – Suicide and Self-harm
- Carolyn Spring - Attachment and Complex Trauma training
- Participation in Social Investment Scotland's Ambitions programme (Postcode Innovation Trust)
- EMDR training
- Consent & Boundaries training
- Webinar on Creative Research Ethics
- Childhood sexual abuse training – Hope for Healing
- BACP Working with Erotic Transference and Countertransference
- Dr Liliya Wheatcroft's Autistic Course
- SDS Seminars – Supervision training
- The Compassionate Mind Foundation – Integrating EMDR and CFT
- The Compassionate Mind Foundation – Developing as a Clinical Supervisor in CFT
- Bringing brand to life – lunch and learn webinar
- Harbour Arts Wordworkers Writers Group
- The Rise of AI in Charity Finance and Preparing for the New Charities SORP (Charity Digital)
- SCVO's Implications of the Scottish budget for the voluntary sector

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Training, Development & CPD (continued)

- Charities and the Changing Landscape at Holyrood (Inspiring Scotland and SVN)
- TURAS Trauma Training
- SVN Workshop on Corporate Fundraising
- Media Trust's How to Use Canva Like a Pro
- Fundraising Marketing Conference 2026
- The Fore Corporate Comms Clinic
- Charity Digital's Digital Fundraising Summit 2026
- Fundraising Everywhere training

In addition, a range of podcasts, training opportunities and resources were disseminated to the team weekly through our internal bulletin. Examples include suicide prevention and ASSIST, safeguarding training, wellbeing, modern slavery helpline, Unseen and more.

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We are delighted once again to have benefited from the continued support of volunteer Dr Geraldine Butcher. Geraldine has taken on additional duties including representation on East Ayrshire Violence Against Women Partnership meetings. Additionally, she shared her expertise for a blog for the Break the Silence website and social media channels. Geraldine will continue to support our work in 2026/2027.

By being exposed to other peoples' trauma daily and having a large capacity for empathy, the 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 cost-of-living crisis and remote working make it essential that Break the Silence prioritises its staff health and wellbeing.

Staff Feedback

We carried out an annual anonymous staff survey in December 2025, the results of which are summarised below:

Statement	Level of agreement
I am engaged with Break the Silence; it is as a great place to work.	100% report being engaged/very engaged
Break the Silence provides me with resources to support my health and wellbeing.	78% agree entirely or somewhat
Break the Silence takes an active interest in my wellbeing.	89% agree entirely or somewhat
People from all backgrounds are always given an equal opportunity in this organisation.	78% agree
My work contributes to the organisation's mission and goals...	...a lot 89% ...somewhat 11%
I feel safe and supported in the workplace.	89% agree absolutely

To support the health and wellbeing of our team, we continue 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 wellbeing group sessions.

We have 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, and Social Investment Scotland Ambitions funded by Postcode Innovation Trust.

We supported many online campaigns including Sexual Abuse & Sexual Violence Awareness Week, 16 Days of Action, Neurodiversity Awareness Week, Child Exploitation Awareness Day, 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 agencies supporting people affected by childhood sexual trauma across Scotland. This has provided a wealth of opportunity for learning and sharing of knowledge and 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.

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Report of the Trustees (incorporating the Directors' Report) **for the Year Ended 31 March 2026**

Funding

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
East Ayrshire Business Support Grant
North Ayrshire Council
The NHS
National Lottery Strengthening Organisations
National Lottery Community Fund
The Robertson Trust
The Leathersellers' Foundation
The Volant Charitable Trust
The Stafford Trust
Foundation Scotland
The Scottish Government (SOCAS Fund managed by Inspiring Scotland)

Corporates/Awards/Other:

Unity Trust Bank
CMS Social Impact Fund
The Royal Arch 314 Masonic Club, West Kilbride
Bobby's Mini Market, Crookedholm and customers

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 undertaken by supporters of the organisation including Trustees, staff, friends and former clients. These activities included an annual new-year 'polar plunge' event, participation in the Glasgow, Edinburgh and Dundee Kiltwalks, the London Marathon, the Carlisle Half Marathon, and personal family event fundraising nominations.

Financial review

The financial statements show the overall position of the charity as at 31 March 2026, its incoming resources and the application of these resources for the year ended that date.

The current financial year was an exceptional year in terms of income recorded (£498,779), being the second highest it has been since the charity was incorporated. The result for the year is largely due to the timing of various one-off awards being received and recognised in the accounts ahead of related expenditure, most notably from the National Lottery Strengthening Organisations fund and the National Lottery Community Fund, the related expenditure for which will fall in the year 2026/27.

Having recorded deficits in the two preceding financial years, largely due to the timing of income, the charity recorded a surplus of £57,636 for the year ending 31st March 2026 (2025: £12,786 deficit) and had net assets at 31 March 2026 of £314,567 (2025 restated: £256,931), comprising £36,715 in restricted funds and the remaining £277,852 in unrestricted funds.

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Report of the Trustees (incorporating the Directors' Report) **for the Year Ended 31 March 2026**

Principal funding sources

The charity's principal sources of income were £200,000 from the Scottish Government's SOCAS Fund and £133,981 in contract income from North and East Ayrshire Councils. The charity was also able to secure grant income from the National Lottery Strengthening Organisations fund (£38,088), the National Lottery Community Fund (£30,000), the Robertson Trust (£25,000), the Volant Charitable Trust (£15,000) and the Unity Trust Bank impact fund (£5,000).

Reserves policy

It is the charity's policy to maintain free unrestricted reserves within the range of four to six months of operating costs, including all charitable expenditure together with fundraising, management and administration costs.

The board considers that the current policy is appropriate and adequate to ensure 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 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 and a half months of operating costs. Whilst this level of cover is slightly higher than our current policy, partly due to the timing of unrestricted funding, the trustees are of the opinion that this level of cover is not excessive in the context of the continuing economic uncertainty around the UK economy and the future funding landscape, but will continue to regularly monitor the overall position closely.

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 2027. 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.

Another significant source of income is the contracted amounts we receive from North and East Ayrshire Councils under a joint service level agreement. The contract has an initial three-year period ending at the end of March 2027, with the option to extend the agreement for a further two years to the end of March 2029. We are pleased to confirm that the Councils have exercised the first year option to extend the agreement to the end of March 2028, and we continue to work closely with the local authorities through quarterly contract monitoring meetings to seek confirmation of the final year option to extend to March 2029.

Whilst there is still uncertainty around the extension of these main income streams from the Scottish Government and local authorities beyond March 2027, the charity has not been given any indication that current funding levels will not be extended, and we continue to seek assurances in this regard. Notwithstanding this uncertainty, 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.

In this regard, we are pleased to confirm that we have been successful in securing ongoing support from the Leathersellers Foundation, who have kindly awarded the organisation a multi-year grant of £25,000 per year to fund Break the Silence's activities over the next four years, starting from 2026/27.

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Report of the Trustees (incorporating the Directors' Report) **for the Year Ended 31 March 2026**

The Year Ahead

Message from our Chair, Nicola Buchanan:

“As I begin my tenure as Chair of Break the Silence, I am proud to join an organisation that continues to provide life-changing support to survivors of childhood sexual trauma and their families. Over the past year, the charity has strengthened its services, supported growing numbers of clients, and continued to build a strong foundation for the future.

I would like to extend my sincere thanks to Elaine Crichton for her outstanding leadership and commitment as Chair. Through her dedication and stewardship, Break the Silence has continued to develop as a respected and trusted specialist service, and we are grateful for the significant contribution she has made to the organisation.

Looking ahead, our focus remains firmly on delivering high-quality, trauma-informed support, amplifying survivor voices, and ensuring the long-term sustainability of the charity with some of the details noted below. We will continue to invest in our people, enhance our services, strengthen partnerships, and make the best use of technology and data to support informed decision-making and continuous improvement.

On behalf of the Board of Trustees, I would like to thank our staff, volunteers, funders, partners and supporters for their continued dedication and belief in our work. Together, we will continue to make a positive difference in the lives of those affected by childhood sexual trauma.

While challenges undoubtedly lie ahead, we face the future with confidence, determination and a shared commitment to ensuring that no survivor has to face their recovery journey alone.”

In the year ahead, the team will:

- Launch a refreshed website with improved navigation, informed by survivors and focusing on accessibility and clear information.
- Better utilise our data to underpin strategic decisions, supported by new client management system features.
- Work towards The Survivors Trust UKAS National Standard as our commitment to continuous improvement.
- Continue to invest in staff wellbeing, CPD, learning and development.
- Continue to support staff wellbeing through a variety of approaches; peer support, employee assistance, team activities.
- Collaborate with our Client Led Advisory Group to facilitate and support positive change.
- Develop operational plans for communications, fundraising and digital developments.
- Ensure continued good governance and compliance with legislative requirements and relevant OSCR, Companies House and Volunteer Scotland guidance.
- Monitor changes in respect of political, economic, social, technological, legal and environmental landscapes and the potential impact these may have on the charity.
- Support the board finance sub-committee who will provide additional focus on risk and financial management.
- Work with the joint CEOs to ensure the charity's organisational and operational resilience and sustainability.

continued/..

Break the Silence

Report of the Trustees (incorporating the Directors' Report) for the Year Ended 31 March 2026

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 complement 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). From 1st April 2025, Level 2 disclosures were introduced for all trustees in line with new guidance from Volunteer Scotland in respect of regulated roles.

The trustees met quarterly in 2025/2026 and continue to follow a quarterly calendar, however ad-hoc meetings can be called for the purposes of special business or for training.

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 formally appointed as permanent Chair (March 2024). It was planned that Nicola Buchanan would take over the role of Chair in July 2026, however due to other commitments, Elaine has stepped down earlier than planned, resigning in February 2026.

In May 2025, two Trustees Vikki Binnie and Michael Malone resigned from their posts as they had both completed their maximum term of service. In the reporting period there were three other resignations due to other work commitments or for personal reasons; Shaun Alexander, Emma Donnelly and Ruth Maguire. There were also two new trustees recruited in September 2025; Joyce Murray and Soph McCormack-Gow.

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; CEO-Operations, CEO-Clinical, Finance Officer, and 2 Clinical Leads.

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.

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 service is accredited by BACP and we are currently working towards The Survivor Trust National Standards and hope to secure this in 2026/2027.

The charity holds Cyber Essentials Assurance certification (renewed in April 2026) and in February 2025 completed Disability Confident registration and Fair Work Ayrshire accreditation in addition to joining East Ayrshire's climate net zero network.

continued/..

Break the Silence

Report of the Trustees (incorporating the Directors' Report) **for the Year Ended 31 March 2026**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC341157 (Scotland)

Registered Charity number

SC036263

Registered office

26 Portland Road, Kilmarnock KA1 2EB

Trustees:

Elaine Crichton (former Chair)

Resigned 9 February 2026

Shaun Alexander

Resigned 12 May 2025

Joanna Bain

Vikki Binnie

Resigned 22 May 2025

Nicola Buchanan (Chair)

Gillian Dearie

Emma Donnelly

Resigned 18 November 2025

Ruth Maguire, MSP

Resigned 9 June 2026

Noelle Maye (Safeguarding Lead)

Michael Malone

Resigned 22 May 2025

Scott McCurdy

Katie Ralston

Soph McCormack-Gow

Appointed 2 September 2025

Joyce Murray

Appointed 4 September 2025

Key Management Personnel

Sharon Belshaw (Chief Executive Officer - Clinical)

Lesley Craig (Chief Executive Officer - Operations)

Independent Examiner of Accounts

Henry Brown & Co

26 Portland Road

Kilmarnock

KA1 2EB

Bankers

Unity Trust Bank plc

PO Box 7193

Planetary Road

Willenhall

WV1 9DG

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Break the Silence

Report of the Trustees (incorporating the Directors' Report) **for the Year Ended 31 March 2026**

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.



N Buchanan – Chair

10 August 2026

**Independent Accountants' Report on the Accounts of Break the Silence
for the Year Ended 31 March 2026**

I report on the accounts for the year ended 31 March 2026 set out on pages 17 to 34.

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 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 was 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 seeking explanations from you as 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 examiners' Statement

In Connection with 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 to comply with regulations 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.



Gregor D.B. Orr CA
Henry Brown & Co
Chartered Accountants
26 Portland Road
Kilmarnock
Ayrshire
KA1 2EB

10 August 2026

Break the Silence

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 March 2026

	Notes	Unrestricted fund £	Restricted funds £	2026 Total funds £	2025 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	39,042	292,664	331,706	284,091
Charitable activities	5				
Main charitable activities		133,981	-	133,981	130,335
Investment income	4	9,303	-	9,303	8,582
Other income		<u>23,789</u>	<u>-</u>	<u>23,789</u>	<u>12,729</u>
Total		206,115	292,664	498,779	435,737
EXPENDITURE ON					
Charitable activities	6				
Main charitable activities		176,080	265,063	441,143	448,523
NET INCOME/(EXPENDITURE)		30,035	27,601	57,636	(12,786)
Transfers between funds	18	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds		30,035	27,601	57,636	(12,786)
RECONCILIATION OF FUNDS					
Total funds brought forward (as previously reported)		242,845	9,114	251,959	264,745
Prior period adjustment	2	4,972	-	4,972	4,972
Total funds brought forward (restated)		247,817	9,114	256,931	269,717
Net movement in funds for year		30,035	27,601	57,636	(12,786)
TOTAL FUNDS CARRIED FORWARD		<u>277,852</u>	<u>36,715</u>	<u>314,567</u>	<u>256,931</u>

The notes form part of these financial statements

Break the Silence

Balance Sheet 31 March 2026

	Notes	Unrestricted fund £	Restricted funds £	2026 Total funds £	2025 Restated Total funds £
FIXED ASSETS					
Intangible assets	13	4,500	-	4,500	6,000
Tangible assets	14	-	-	-	202
		4,500	-	4,500	6,202
CURRENT ASSETS					
Debtors	15	14,581	-	14,581	14,378
Cash at bank and in hand		307,311	36,715	344,026	265,546
		321,892	36,715	358,607	279,924
CREDITORS					
Amounts falling due within one year	16	(48,540)	-	(48,540)	(29,195)
NET CURRENT ASSETS		<u>273,352</u>	<u>36,715</u>	<u>310,067</u>	<u>250,729</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>277,852</u>	<u>36,715</u>	<u>314,567</u>	<u>256,931</u>
NET ASSETS		<u>277,852</u>	<u>36,715</u>	<u>314,567</u>	<u>256,931</u>
FUNDS	18				
Unrestricted funds				277,852	247,817
Restricted funds				36,715	9,114
TOTAL FUNDS				<u>314,567</u>	<u>256,931</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 10 August 2026 and were signed on its behalf by:



N Buchanan – Chair

The notes form part of these financial statements

Break the Silence

Cash Flow Statement
for the Year Ended 31 March 2026

	Notes	2026 £	2025 £
Cash flows from operating activities			
Cash generated from operations	1	<u>68,251</u>	<u>341</u>
Net cash provided by operating activities		<u>68,251</u>	<u>341</u>
 Cash flows from investing activities			
Purchase of tangible fixed assets		-	-
Interest received		<u>10,229</u>	<u>7,260</u>
Net cash used in investing activities		<u>10,229</u>	<u>7,260</u>
Change in cash and cash equivalents in the reporting period		78,480	7,601
Cash and cash equivalents at the beginning of the reporting period		<u>265,546</u>	<u>257,945</u>
 Cash and cash equivalents at the end of the reporting period		<u>344,026</u>	<u>265,546</u>

The notes form part of these financial statements

Break the Silence

Notes to the Cash Flow Statement
for the Year Ended 31 March 2026

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

	2026 £	2025 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	57,636	(12,786)
Adjustments for:		
Depreciation charges	1,702	4,741
Interest received	(10,229)	(7,260)
(Increase)/decrease in debtors	(203)	17,861
Increase /(decrease) in creditors	<u>19,345</u>	<u>(2,215)</u>
Net cash provided by operations	<u><u>68,251</u></u>	<u><u>341</u></u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.25 £	Cash flow £	At 31.3.26 £
Net cash			
Cash at bank and in hand	<u>80,546</u>	<u>163,480</u>	<u>244,026</u>
	<u>80,546</u>	<u>163,480</u>	<u>244,026</u>
Liquid resources			
Deposits included in cash	185,000	(85,000)	100,000
Current asset investments	<u>-</u>	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u><u>265,546</u></u>	78,480	<u><u>344,026</u></u>

The notes form part of these financial statements

Break the Silence

Notes to the Financial Statements **for the Year Ended 31 March 2026**

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 2026**

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 2026**

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.

Prior period adjustments

The charity corrects material prior period errors retrospectively by restating the comparative amounts for the prior period presented and, where the error occurred before the earliest period presented, by restating the opening balances of assets, liabilities and funds.

Break the Silence

Notes to the Financial Statements - continued for the Year Ended 31 March 2026

2. PRIOR PERIOD ADJUSTMENT

During the year, the trustees identified that a grant of £4,972 received in the financial year ending March 2020 had been incorrectly included within deferred income in previous years, the original performance related conditions for which had been determined as having been satisfied upon the submission of the end-of-grant report to the funder in August 2020. The error has been corrected by reducing deferred income and increasing unrestricted funds by £4,972 and restating comparative balances. As the income should have been recognised in a period prior to the comparative year, there is no impact on the Statement of Financial Activities for the year ended 31 March 2025, other than to increase brought forward reserves.

3. DONATIONS AND LEGACIES

	2026	2025
	£	£
Donations	9,792	5,129
Grants	<u>321,914</u>	<u>278,962</u>
	<u>331,706</u>	<u>284,091</u>

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

	2026	2025
	£	£
Scottish Government	200,000	204,562
National Lottery Strengthening Organisations Fund	38,088	-
National Lottery Community Fund	30,000	30,000
The Robertson Trust	25,000	25,000
The Volant Charitable Trust	15,000	-
Unity Trust Bank Impact Grant programme	5,000	-
East Ayrshire Council Business Support	4,000	-
The Stafford Trust	3,250	-
East Ayrshire Council be ready	576	-
CMS Social Impact Fund	500	750
Foundation Scotland	500	-
R S MacDonald Trust	-	7,500
GSK Irvine Community Awards	-	5,000
Miller Homes	-	1,500
Arnold Clark Community Fund	-	1,000
M. V. Millhouse Trust	-	1,000
Urquhart Opticians	-	700
Small grants	<u>-</u>	<u>1,950</u>
	<u>321,914</u>	<u>278,962</u>

4. INVESTMENT INCOME

	2026	2025
	£	£
Deposit account interest	<u>9,303</u>	<u>8,582</u>

Break the Silence

Notes to the Financial Statements - continued
for the Year Ended 31 March 2026

5. INCOME FROM CHARITABLE ACTIVITIES

		2026	2025
	Activity	£	£
Contract income	Main charitable activities	<u>133,981</u>	<u>130,335</u>

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

	2026	2025
	£	£
East & North Ayrshire joint SLA	125,173	121,527
NHS Scotland	<u>8,808</u>	<u>8,808</u>
	<u>133,981</u>	<u>130,335</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7)	Support costs (see note 8)	Totals
	£	£	£
Main charitable activities	<u>359,959</u>	<u>81,184</u>	<u>441,143</u>

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2026	2025
	£	£
Staff costs (note 11)	326,884	327,497
Sessional staff	33,014	45,460
Therapy expenses	<u>61</u>	<u>85</u>
	<u>359,959</u>	<u>373,042</u>

Break the Silence

Notes to the Financial Statements - continued
for the Year Ended 31 March 2026

8. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Main charitable activities	<u>74,096</u>	<u>7,088</u>	<u>81,184</u>

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

	2026 Main charitable activities £	2025 Main charitable activities £
Other operating leases	1,677	1,294
Insurance	5,416	5,319
Postage and stationery	413	234
Advertising	141	106
Sundries	1,690	1,794
Subscriptions	1,780	1,806
Travel	1,134	1,461
Training	2,269	3,602
Computer expenses	56,968	51,769
Payroll fees	906	905
Amortisation of intangible fixed assets (note 13)	1,500	1,500
Depreciation of tangible and heritage assets (note 14)	202	3,241
Gain on sale of tangible fixed asset	-	(1,000)
Independent Examination fees	4,100	1,660
Professional fees	<u>2,988</u>	<u>1,790</u>
	<u>81,184</u>	<u>75,481</u>

9. NET INCOME/(EXPENDITURE)

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

	2026 £	2025 £
Independent Examiner's remuneration	4,100	-
Depreciation - owned assets (note 14)	202	3,241
Other operating leases	1,677	1,294
Gain on disposal of fixed assets	-	(1,000)
Computer software amortisation (note 13)	<u>1,500</u>	<u>1,500</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2026 nor for the year ended 31 March 2025.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2026 nor for the year ended 31 March 2025.

Break the Silence

Notes to the Financial Statements - continued
for the Year Ended 31 March 2026

11. STAFF COSTS

	2026	2025
	£	£
Wages and salaries	294,166	297,945
Social security costs	24,639	21,230
Other pension costs (note 19)	<u>8,079</u>	<u>8,322</u>
	<u>326,884</u>	<u>327,497</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 £108,780 in the year under review (2025: £104,543).

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

	2026	2025
Management	2	2
Administration	<u>10</u>	<u>10</u>
	<u>12</u>	<u>12</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 2026

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	42,029	242,062	284,091
Charitable activities			
Main charitable activities	130,335	-	130,335
Investment income	8,582	-	8,582
Other income	<u>12,729</u>	<u>-</u>	<u>12,729</u>
Total	193,675	242,062	435,737
EXPENDITURE ON			
Charitable activities			
Main charitable activities	190,432	258,091	448,523
NET INCOME/(EXPENDITURE)	3,243	(16,029)	(12,786)
Transfers between funds	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds	3,243	(16,029)	(12,786)
RECONCILIATION OF FUNDS			
Total funds brought forward (as previously reported)	239,602	25,143	264,745
Prior period adjustment (note 2)	4,972	-	4,972
Total funds brought forward (restated)	244,574	25,143	269,717
Net movement in funds for year	3,243	(16,029)	(12,786)
TOTAL FUNDS CARRIED FORWARD	<u>247,817</u>	<u>9,114</u>	<u>256,931</u>

Break the Silence

Notes to the Financial Statements - continued
for the Year Ended 31 March 2026

13. INTANGIBLE FIXED ASSETS

	Computer software £
COST	
At 1 April 2025 and 31 March 2026	<u>15,000</u>
AMORTISATION	
At 1 April 2025	9,000
Charge for year	<u>1,500</u>
At 31 March 2026	<u>10,500</u>
NET BOOK VALUE	
At 31 March 2026	<u>4,500</u>
At 31 March 2025	<u>6,000</u>

14. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2025	3,012	26,773	29,785
Additions	-	-	-
Disposals	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2026	3,012	26,773	29,785
DEPRECIATION			
At 1 April 2025	3,012	26,571	29,583
Charge for year	-	202	202
Disposals	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2026	3,012	26,773	29,785
NET BOOK VALUE			
At 31 March 2026	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2025	<u>-</u>	<u>202</u>	<u>202</u>

Break the Silence

Notes to the Financial Statements - continued
for the Year Ended 31 March 2026

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026	2025
	£	£
Trade debtors	13,084	11,589
Prepayments and accrued income	<u>1,497</u>	<u>2,789</u>
	<u>14,581</u>	<u>14,378</u>

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026	2025
	£	Restated £
Trade creditors	845	4,659
Social security and other taxes	7,639	6,038
Other creditors	1,596	1,494
Accruals and deferred income	<u>38,460</u>	<u>17,004</u>
	<u>48,540</u>	<u>29,195</u>

The 2025 "Accruals and deferred income" balance has been restated as disclosed in note 2.

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:

	2026	2025 Restated
	£	£
The Leathersellers' Foundation	25,000	-
The Volant Charitable Trust	<u>-</u>	<u>7,500</u>
	<u>25,000</u>	<u>7,500</u>

17. OPERATING LEASE COMMITMENTS

There were no operating lease commitments at the year-end date (2025: £nil).

Break the Silence

Notes to the Financial Statements - continued
for the Year Ended 31 March 2026

18. MOVEMENT IN FUNDS

	At 1.4.25 (Restated) £	Net movement in funds £	Transfers between funds £	At 31.3.26 £
Unrestricted funds				
General fund	247,817	30,035	-	277,852
Restricted funds				
CAF Keystone	1,645	(1,645)	-	-
National Lottery Community Fund	7,469	(350)	-	7,119
National Lottery Strengthening Organisations	-	29,596	-	29,596
	<u>9,114</u>	<u>27,601</u>	<u>-</u>	<u>36,715</u>
TOTAL FUNDS	<u>256,931</u>	<u>57,636</u>	<u>-</u>	<u>314,567</u>

The opening general funds balance at 1.4.25 has been restated as disclosed in note 2.

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	206,115	(176,080)	30,035
Restricted funds			
Scottish Government - Survivor Abuse Fund	200,000	(200,000)	-
National Lottery Strengthening Organisations	38,088	(8,492)	29,596
National Lottery Community Fund	30,000	(30,350)	(350)
The Volant Charitable Trust	15,000	(15,000)	-
Unity Trust Bank Impact Grant programme	5,000	(5,000)	-
East Ayrshire Council Business Support	4,000	(4,000)	-
East Ayrshire Council beReady	576	(576)	-
CAF Keystone	-	(1,645)	(1,645)
	<u>292,664</u>	<u>(265,063)</u>	<u>27,601</u>
TOTAL FUNDS	<u>498,779</u>	<u>(441,143)</u>	<u>57,636</u>

Break the Silence

Notes to the Financial Statements - continued
for the Year Ended 31 March 2026

18. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.24 (Restated) £	Net movement in funds £	Transfers between funds £	At 31.3.25 (Restated) £
Unrestricted funds				
General fund	244,574	3,243	-	247,817
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>269,717</u>	<u>(12,786)</u>	<u>-</u>	<u>256,931</u>

The opening and closing general funds balances at 1st April 2024 and 31st March 2025 have been restated as disclosed in note 1.

Comparative 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 2026**

18. MOVEMENT IN FUNDS - continued

Unrestricted Fund

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

Restricted Funds

Scottish Government - Survivors of Childhood Abuse Fund

This grant was to fund our staff and overhead costs.

National Lottery Strengthening Organisations

To fund a Development Officer post, accreditation project overheads and other related initiatives.

National Lottery Community Fund

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

The Volant Charitable Trust

To fund direct clinical costs.

Unity Trust Bank Impact Grant programme

Contribution to direct clinical costs.

East Ayrshire Council Business Support

Funding of overheads relating to client management system modifications.

East Ayrshire Council beReady

To fund an organisational financial review consultancy.

Restricted Funds

The following funds were utilised in full and closed in the year to 31 March 2026:

CAF Keystone

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

Unity Trust Bank Impact Grant programme

Contribution to direct clinical costs.

East Ayrshire Council Business Support

Funding of overheads relating to client management system modifications.

East Ayrshire Council beReady

To fund an organisational financial review consultancy.

Transfers between funds

There were no transfers between funds in the year to 31 March 2026.

Break the Silence

Notes to the Financial Statements - continued
for the Year Ended 31 March 2026

19. 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 £8,079 (2025: £8,322). As at 31 March 2026 there were outstanding pension contributions amounting to £1,596 (2025: £1,494) included in Other creditors in Note 16.

20. RELATED PARTY DISCLOSURES

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

21. 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.