

Charity Registration No. SC023484 (Scotland)

ZERO TOLERANCE SCIO
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

ZERO TOLERANCE SCIO

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ZERO TOLERANCE SCIO

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019).

Objectives and activities

Our vision

A Scotland free of men's violence against women and girls.

Our aims

- Strengthen understanding of emerging and neglected forms of men's violence against women to enable more inclusive and impactful prevention activity.
- Drive improvements in media reporting on men's violence against women.
- Embed gender equality and men's violence against women and girls prevention in children's and young people's environments.
- Make Zero Tolerance a place where feminist leadership happens.

ZERO TOLERANCE SCIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance

We raise awareness and build knowledge

To end men's violence against women and girls, we need everyone to recognise it. We support our fellow Scots to understand violence against women and girls and that it's caused by gender inequality in every area of our society.

By failing to understand a particular form of men's violence, we neglect the women most likely to experience it – often women who face multiple types of inequality.

To end men's violence against all women, in all its forms, our prevention work must be inclusive.

Much research and service provision, and many solutions to end men's violence against women and girls, focus on domestic abuse and sexual violence such as sexual assault and rape. We want to learn about the forms of men's violence against women which receive less attention, discussion, and research.

Future Tales

In 2022 we engaged with groups of marginalised women to better understand the violence facing them in an effort to improve primary prevention of it. We created a report and an animation to convey the key findings and action required. This year we have disseminated the findings to a variety of audiences including at the re-launch of the Scottish Government's Equally Safe strategy and Violence Against Women Partnerships across Scotland. During these events, our Future Tales Video and report served as a powerful tool to raise awareness and spark meaningful discussions surrounding the needs of marginalised women. The video provided a compelling platform to amplify the voices and experiences of women whose needs are often overlooked in policy and service provision, shedding light on the challenges they face and the support they require.

On the back of our 'Future Tales' work we began discussions with Fife Violence Against Women Partnership on how to collaboratively devise more effective intersectional prevention approaches. As part of this ongoing project, we are organising a series of community engagements aimed at understanding and addressing the barriers faced by marginalised women. We organised our first event on International Women's Day - providing a platform for women to come together, share their experiences, and explore creative ways to address the challenges they face. We also supported their 16 Days Reclaim the Night March in Kirkcaldy.

We sought out potential collaborations with other partners, such as Public Health Scotland and Improvement Scotland, to push for the incorporation of prevention measures at the local level. We organised an event for the Violence Against Women Network and Gender Based Violence Health Network as part of the 16 Days of Activism Against Gender-Based Violence. The event focused on raising awareness of primary prevention work that can be done at a local level. Additionally, we contributed a blog post to the PHS website to further promote understanding of these strategies. (<https://publichealthscotland.scot/ourblog/2023/december/violenceagainst-women-and-girls-stopping-it-before-it-starts/>).

Participatory research with disabled women

Last year we were scoping out the above research by engaging with the women leading it, who were also the subjects of it - exploring how the inequalities they experience contribute to the multiple and varied forms of violence they face.

We are now writing the final report and will publish it later in 2024. We have begun incorporating insights from this research into our policy work, such as our response to the "Disability Commissioner (Scotland) Bill - Call for Views." The knowledge gained from this report will continue to shape our upcoming policy and campaigning initiatives. Participants provided positive feedback about their experiences in the project, expressing that they felt valued throughout the process.

ZERO TOLERANCE SCIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Working with MSPs

Through a collaborative effort with Ben Macpherson MSP, we delivered the "16 Actions for 16 Days" campaign, aimed at raising awareness and promoting action on prevention of VAWG among all MSPs. The campaign garnered significant support from numerous MSPs, who demonstrated their commitment by signing a pledge to prioritise prevention efforts. We engaged with a range of MSPs in meaningful conversations on primary prevention.

Ahead of the 16 days of activism against gender-based violence debate we distributed a briefing to all MSPs on preventing men's violence against women and girls. Our briefing was referenced in the 16 days debate by Marie McNair, Jim Farlie, Maggie Chapman and Ben MacPherson.

Reframing men's violence through strategic communications

Despite violence against women being perpetrated almost wholly by men, against women, there is significant resistance, backlash and abuse from both sexes to discussions and work on the topic. Traditional ways of communicating have not achieved the changes we need. Zero Tolerance is working with White Ribbon Scotland and Equally Ours to research and test effective ways to talk about gender inequality and men's violence against women, so that men in Scotland better understand the link between them and for men to understand their role in ending violence against women and girls.

The approach being used by the project is strategic communications, sometimes referred to as 'values-based framing'. By the end of March 2024, the researcher had been appointed and was due to start recruiting research participants. The participants are men between the ages of 16 and 45. There will be discussions through an online forum and through a mass survey, which will aim to develop messaging to develop men's understanding of VAWG and their role in tackling it. The Steering group (ZT, WRS and Equally Ours) meets monthly. We anticipate the project running into the autumn.

We improve media reporting

Too often, media reporting on violence against women and girls sensationalises and misrepresents this violence, even blaming survivors for the violence they experience.

The media has the power to help end violence against women. By telling accurate stories of violence that treat victim-survivors with respect, the media can strengthen our condemnation of this violence, hold perpetrators to account, and help people to recognise violence and obtain support.

Essential Sector Campaign

We partnered with the Scottish Council for Voluntary Organisations and advocate survivor Nyla Khan to create an impactful video addressing the importance of respectful and sensitive media coverage of VAWG. The video was launched at the Gathering event, and it reached a wide audience, contributing to increased awareness and understanding.

Roundtable at the Scottish Parliament

We presented at an event for journalists and editors hosted by Rona McKay MSP at the Scottish Parliament, addressing key aspects of media and VAWG. The discussion covered media guidelines for reporting, language and imagery used by journalists, gender equality in the media, and the impact of irresponsible reporting. The presentation has had a tangible impact on influencing perspectives and discussions regarding media's role in tackling VAWG and has initiated important conversations among policymakers and media professionals.

ZERO TOLERANCE SCIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Words Matter Policy

In partnership with the This Ends Now Campaign and Gloucestershire Police, we developed guidelines for the Police on reporting violence against women. As a member of the expert panel group, we brought valuable insights and expertise to the table, contributing to the formulation of responsible and sensitive reporting practices. This initiative holds significant potential to influence media reporting, as police reports often serve as sources for journalists and we will be looking at sharing good practice from this project with the Police in Scotland.

Media guidelines

Having last year developed guidelines for broadcast to accompany those for print media which we have had for over a decade, this year we have actively disseminated both sets, promoting responsible reporting on VAWG. Accompanying this effort is an ongoing social media campaign and a series of engagement events for journalists and communication workers in the third and public sectors. These events aimed to encourage the adoption of existing Zero Tolerance resources by media outlets. Events included collaborations with Women in Journalism Scotland, Gender Equal Media Centre, Perth & Kinross VAW Partnership and Association for Journalism Education.

Write to End Violence Against Women (WEVAW) Awards

During the 16 Days of Activism Against Gender-Based Violence at the end of 2023, we hosted the 11th Write to End Violence Against Women Awards, in collaboration with the End Violence Against Women Coalition - a unique event in the UK recognising journalists and writers who contribute to ending VAWG through their sensitive and accurate reporting. The online ceremony brought together a diverse array of organisations and individuals committed to ending VAWG. Judges included:

- Afua Hirsch (British writer and broadcaster)
- Alice Gould (IPSO),
- Lexie Kirkconnell-Kawana (IMPRESS), and
- Nicole Jacobs (Domestic Abuse Commissioner for England and Wales).

Speakers included a survivor, Tashmia Owen, who highlighted the impact of media reporting on survivors and the invisibilisation of Black and minoritised women in media coverage, stressing the urgent need for change in the representation of their voices. Furthermore, Rasheda Malcolm and Jemima Olchawski talked about the first-ever upheld complaint to IPSO based on sexism, showcasing the power of advocacy in challenging harmful narratives.

These awards brought together many organisations and individuals across the UK who work to improve reporting on violence against women and girls, and we are excited to continue working with them on this common goal.

We improve gender equality in children and young people's environments

Gender equality is key to ending men's violence against women. If children and young people grow up experiencing gender equality, they are more likely to practise, value, and expect gender equality as adults.

Influencing Scotland's education policy and guidance

We advocate a feminist approach to education policy, informed by children and young people, which recognises that people's social identities can overlap to create compounding experiences of discrimination. We share our expertise on how education policy and guidance can create practices to help end violence against women and girls.

This means calling for guidance and policy to recognise and respond to boys' and girls' different needs and the different ways in which we treat them. It needs to encourage behaviour that instils gender equality, teach consent, and call for a consistent approach to supporting survivors and ending violence against women and girls in schools.

ZERO TOLERANCE SCIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

A key piece of policy work this year has been the development and publication of the Gender Based Violence in Schools Framework. Zero Tolerance co-chaired the working group which developed this Framework alongside Rape Crisis Scotland and the Scottish Government for many years. Over the years we played a particular role in heading the group's youth engagement work, leading on exploring the theme of accountability, and completing a focus group with teachers on approaches to behaviour management. The Scottish Government published the framework in March 2024. It provides guidance for primary and secondary schools on how to prevent and respond to VAWG.

Behaviour and violence in Scottish schools have received significant attention this year from the press, the public, and politicians. Despite this, little attention had been paid to the issue of violence against women and girls in schools. To change this:

- We attended the Violence in Schools Summit on recording and monitoring, and the launch of the Behaviour in Scottish Schools Research.
- We responded publicly to the Cabinet Secretary for Education and Skills' announcement of a National Action Plan on behaviour in schools, asking her to include girls, tackle the root cause, provide guidance on restorative approaches to boys' violence against girls, gather disaggregated data, and to reconvene the Gender Equality Taskforce on Education and Learning.
<https://www.zerotolerance.org.uk/news/news-events/our-response-to-the-behaviour-in-scottish-schools-research-report-2023-and-the-cabinet-sec/>
- We produced a briefing and an evidence summary about violence against girls and female teachers in Scottish schools. We used this to brief MSPs ahead of Scottish Parliament debates on the topic led by the Scottish Government, the Scottish Labour Party, and the Scottish Conservative and Unionist Party. We also met with MSPs to discuss the issue. <https://www.zerotolerance.org.uk/policy-work/VAWG-in-schools---evidence-Nov-23.pdf/>

This year has seen continuing reform of the education system, which has seen a wide range of reports being published. Gender was considered in many thanks to our consultation responses last financial year. This year we responded to a letter from the Scottish Government asking for further guidance on the Hayward and Withers Reviews, and responded to a consultation on assessments and inspections – the consultation on provisions of the Education Bill which closed in December 2023.

We continue to advocate for gender experts to be brought into the education reform process so that it supports the Scottish Government's strategy to prevent and respond to VAWG - Equally Safe, and helps build a gender equal education system for Scotland. We have begun completing 'gender edits' to support the prevention focus of Respect for All, Scotland's updated anti-bullying strategy, and Scotland's Play Strategy. We have led and attended a number of events and meetings with practitioners and decision-makers to influence change in policy and practice. These have included:

- Presenting our work about girls' human rights at the Cross Party Group on Children and Young People
- Meeting with senior civil servants to advise on how to implement UNCRC with girls in mind
- Attending a Scottish Labour event on tackling misogyny in schools
- Leading a discussion on the harms of gender stereotyping in the early years and exploring ways to support young children in exploring and play without limiting gender stereotypes at the We Play Festival alongside Shaddai Tembo, lecturer in Early Childhood Studies at Bath Spa University and the Open University
- Delivering a lecture for students of the BA Childhood Studies at the University of Edinburgh. This offered students a deeper understanding of the complexities surrounding gender inequality in early childhood through exploring the link between gender stereotyping in the early years and violence against women.

We have completed consultation responses on a range of issues, including the Human Rights Bill and Relationships, Sexual Health and Parenthood guidance.

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TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Participation and Research

We wrote and published a paper - 'Girls' Rights Are Human Rights!', which compiles all the existing data on the state of girls' human rights in Scotland. This review found that girls in Scotland are falling between the cracks of women's and children's rights work.

We commissioned Civic Digits, a theatre company focused on digital citizenship, to complete a research report based on their 'Many Good Men' project. 'Many Good Men' is a participant led project, which explores online 'Incel' radicalisation. Participants – a group of teenage girls and a group of teenage boys, working separately - created a story about the radicalisation and weaponisation of masculine stereotypes. They told this story using a combination of digital tools, platforms, and live performance. Working with the youth work sector

For many years, we have provided training to support professionals to talk to young people about healthy, intimate relationships. We continued with our Under Pressure training this year, supporting practitioners to discuss relationships and sex with young people in a supportive way that recognises the gender differences in our experiences and promotes equality. The training covers difficult subjects such as self-generated intimate images, online safety, and grooming. We also ran webinars focused on specific topics related to the training such as Tackling Online Misogyny and Incel Culture. Following the publication of our research on girls' rights in Scotland we ran one on the role of youth workers in progressing girls' rights – a recording of which was edited to become our first podcast!

From late 2022 to March 2024, we trained over 130 professionals from over 16 Local Authorities working with young people.

Our Youth Worker Reference Group, made up of 10 youth workers from a range of organisations working across Scotland, continues to give us valuable insights which inform our work. This year the group helped us identify the way forward for our Under Pressure programme, as well as exploring the barriers to gender equal youth work.

Learning to be feminist leaders

We want our ways of working to be feminist and to embolden our staff to be feminist leaders. Feminism is a key principle of our work, and we should practise it in how we operate as an organisation. Feminist leadership involves adhering to our feminist values in how we use our power.

As feminist leaders, we challenge the status quo and make positive changes towards gender equality. Feminist leadership applies at every level in our organisation. It underpins everything we do, and we keep learning how to be good feminist leaders.

This year, we held a staff session on developing our culture of learning and development, as well as furthering our thinking on accountability. In addition, Board and staff met together to discuss the development of our new strategy. This was an opportunity to practice principles in feminist leadership by allowing everyone to directly share their expertise and shape our priorities.

We have continued to hold regular feminist leadership staff meetings led by members of the team. We created an online resource for the whole organisation used to record our development in this area and suggest readings and ideas. All colleagues have been implementing feminist leadership into their workplans, identifying how it relates to their role and creating outcomes specific to their work. Developments in our HR practice have been underpinned by this theme - all staff now have wellbeing plans and we have more wellbeing resources on offer (e.g. counselling available for vicarious trauma). We have refined our organisational values - with feminist leadership principles underpinning them. We have developed the first draft of a feminist accountability framework for ZT.

We continue to explore further training and development opportunities on the topic and plan to have both board and staff development sessions on the topic in 2024.

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TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Financial review

This year we had a deficit of £23,181 (2023: £8,637).

The principal funding sources during the period were the Scottish Government, Corra Foundation and individual donations received.

Reserves Policy

The Board has agreed to maintain a reserve at a level equivalent to 6 months' running costs for the organization and to this end has set aside £129,000 for this purpose. The Board has agreed that any remaining reserve over this amount – which at 31 March 2024 totals £37,048 (2023: £60,229) should be used either as contingency against short-term staff absence or towards the implementation and further development of the ZT strategy.

The Trustees consider the charity's assets are sufficient for it to fulfil the obligations of the charity.

Investment policy and performance

Under its Constitution, the charity has the power to invest any money it does not immediately require in any investments, securities or properties. As there are few funds for long-term investment, the Co-Directors, having regard to the liquidity requirements of operating the charity, the reserves policy, and the investment policy, have kept available funds in an ethical, interest-bearing bank account.

Risk Management policy

In developing our Strategic Plan we undertook a process of assessing the major risks to which the charity is exposed, in particular those related to the operations and financing of the charity. We have a risk register in place to monitor risk exposure and mitigation. This comes to every other quarterly Board meeting. The Board is satisfied that effective systems are in place for managing risk and performance.

Plans for the future

In 2024-25 we will continue to work towards our four strategic priorities as set out under our aims above. We are also reviewing our strategic plan.

Structure, governance and management

Zero Tolerance became a Scottish Charitable Incorporated Organisation (SCIO) on 23 September 2014 and a governing Constitution was put in place at that date. It is registered as a charity with the Office of the Scottish Charity Regulator (OSCR). Before becoming a SCIO, Zero Tolerance was a charitable trust registered as a charity on 21 November 1994.

Appointment and Training of Trustees

Zero Tolerance uses Goodmoves, a specialist recruitment website for Scottish charities for staff and trustee vacancies. We also advertise vacancies on our website and circulate via social media. There is a recruitment and an induction process for new trustees.

The Board may also co-opt new trustees by way of resolution by majority vote at a trustees' meeting. We have not used this approach during this financial year.

Zero Tolerance is committed to Board and trustee development in order to ensure skills and knowledge are kept up to date. Staff circulate regular governance updates to trustees as well as encouraging them all to sign up for the OSCR newsletter.

In 2023, we welcomed 4 new Board members to Zero Tolerance.

ZERO TOLERANCE SCIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Key management

The Board of trustees and the two part-time Co-Directors are the key management personnel.

All trustees give their time freely and no trustee remuneration was paid in the year. Details of trustee expenses and related party transactions are disclosed in note 14 to the accounts. Trustees disclose any relevant interests in the Board minutes. Staff salaries are reviewed regularly by the board and recorded in the board minutes.

Reference and Administrative Information

Charity name	ZERO TOLERANCE
Charity number	SC023484

Registered Office and Operational address

NUS Building
1 Papermill Wynd
Edinburgh
EH7 4QL

The trustees and officers serving during the year end since the year end were as follows:

Pauline Cowan - Treasurer (Resigned September 2023)
Nicola McCallum - resigned September 2023
Deborah Russo - Chair
Eleanor Gall - resigned September 2023
Laura James
Patricia McKenna
Margaret Hughes
Jennifer Nel (Treasurer) - appointed September 2023
Jodie McVicar - appointed September 2023
Hope Robertson - appointed September 2023
Mollie McGovern - appointed September 2023

Independent Examiner

Thomson Cooper Accountants
22 Stafford Street
Edinburgh
EH3 7BD

Bankers

Unity Trust plc
Nine Brindley Place
Birmingham
B1 2HB

Patron

Elaine C Smith

Key Management Personnel

Laura Tomson
Rachel Adamson

ZERO TOLERANCE SCIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Statement of trustees' responsibilities

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

The law applicable to charities in Scotland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

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

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

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

The trustees' report was approved by the Board of Trustees.



D Russo

Chair of the Board of Trustees

Dated: 27 November 2024

ZERO TOLERANCE SCIO

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ZERO TOLERANCE SCIO

I report on the financial statements of the charity for the year ended 31 March 2024, which are set out on pages 11 to 24.

Respective responsibilities of trustees and examiner

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

Basis of independent examiner's statement

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

Independent examiner's statement

In connection with my examination, no other matter except that referred to in the previous paragraph has come to my attention:

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

Fiona Haro

Name : Fiona Haro CA
Relevant Professional Qualification : Chartered Accountant
On behalf of Thomson Cooper Accountants
22 Stafford Street
Edinburgh
EH3 7BD

Dated: 27 November 2024

ZERO TOLERANCE SCIO

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

Current financial year

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
	Notes				
<u>Income from:</u>					
Donations	2	1,234	-	1,234	1,135
Charitable activities	3	-	348,054	348,054	298,215
Interest	4	3,021	-	3,021	895
Total income		4,255	348,054	352,309	300,245
<u>Expenditure on:</u>					
Charitable activities	5	-	375,490	375,490	308,882
Net incoming/(outgoing) resources before transfers		4,255	(27,436)	(23,181)	(8,637)
Gross transfers between funds		105	(105)	-	-
Net income/(expenditure) for the year/ Net movement in funds		4,360	(27,541)	(23,181)	(8,637)
Fund balances at 1 April 2023		156,883	32,346	189,229	197,866
Fund balances at 31 March 2024		161,243	4,805	166,048	189,229

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

ZERO TOLERANCE SCIO

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

Prior financial year

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes			
<u>Income from:</u>				
Donations	2	1,135	-	1,135
Charitable activities	3	-	298,215	298,215
Interest	4	895	-	895
Total income		2,030	298,215	300,245
<u>Expenditure on:</u>				
Charitable activities	5	-	308,882	308,882
Net incoming/(outgoing) resources before transfers		2,030	(10,667)	(8,637)
Net income/(expenditure) for the year/ Net movement in funds		2,030	(10,667)	(8,637)
Fund balances at 1 April 2022		154,853	43,013	197,866
Fund balances at 31 March 2023		156,883	32,346	189,229

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

ZERO TOLERANCE SCIO

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Current assets					
Debtors	9	6,558		17,478	
Cash at bank and in hand		235,804		201,647	
			242,362		219,125
Creditors: amounts falling due within one year	10	(76,314)		(29,896)	
Net current assets		166,048		189,229	
Total assets less current liabilities		166,048		189,229	
Income funds					
Restricted funds	11	4,805		32,346	
Unrestricted funds		161,243		156,883	
		166,048		189,229	

The financial statements were approved by the Trustees on 27 November 2024



D Russo

Chair of the Board of Trustees

ZERO TOLERANCE SCIO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

Zero Tolerance SCIO is a Scottish Charitable Incorporated Organisation.

1.1 Accounting convention

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

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

1.2 Going concern

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

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

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

1.4 Incoming resources

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

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

ZERO TOLERANCE SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include office costs, payroll and governance costs and are incurred directly in support of expenditure on the objectives of the charity. The basis on which support costs have been allocated are on a direct basis or as an apportionment of time spent.

Governance costs and support costs relating to charitable activities have been apportioned based on the time spent on the activity.

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

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note 6 below.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Office equipment	33.3% straight line
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

ZERO TOLERANCE SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

2 Donations

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Donations	1,234	1,135

3 Charitable activities

	Restricted funds 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Performance related grants	348,054	-	294,381	294,381
Other income	-	3,834	-	3,834
	<u>348,054</u>	<u>3,834</u>	<u>294,381</u>	<u>298,215</u>
Performance related grants				
Inspiring Scotland Delivering Equally Safe Fund	304,525	-	230,439	230,439
CORRA Children, Young People and Families Early Intervention and Adult Learning and Empowering Communities Fund	-	-	40,691	40,691
CORRA/Comic Relief Shift the Power Fund	-	-	23,944	23,944
Under Pressure/EIF/Lloyds TSB - Foundation Scotland	42,000	-	-	-
EVAW Coalition	1,529	-	3,141	3,141
	<u>348,054</u>	<u>-</u>	<u>294,381</u>	<u>294,381</u>

4 Interest

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	3,021	895

ZERO TOLERANCE SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

5 Analysis of Expenditure on Charitable Activities

For the year ended 31 March 2024

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Staff costs	-	237,189	237,189
Events	-	4,167	4,167
Project Development Costs	-	63,578	63,578
Freelance Staff	-	6,654	6,654
Other staff expenditure	-	11,825	11,825
	-	323,413	323,413
Share of support costs (see note 6)	-	49,977	49,977
Share of governance costs (see note 6)	-	2,100	2,100
	-	375,490	375,490

For the year ended 31 March 2023

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Staff costs	-	189,957	189,957
Events	-	24,384	24,384
Project Development Costs	-	5,037	5,037
Freelance Staff	-	23,921	23,921
Other staff expenditure	-	22,436	22,436
	-	265,735	265,735
Share of support costs (see note 6)	-	40,909	40,909
Share of governance costs (see note 6)	-	2,238	2,238
	-	308,882	308,882

ZERO TOLERANCE SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

6 Support costs

For the year ended 31 March 2024

	Support costs	Governance costs	2024	Basis of allocation
	£	£	£	
Rent & services	4,622	-	4,622	Direct allocation
Stationery & post	5,579	-	5,579	Direct allocation
Insurance	1,096	-	1,096	Direct allocation
Telephone	649	-	649	Direct allocation
Professional & project development costs	15,675	-	15,675	Direct allocation
IT & website costs	9,951	-	9,951	Direct allocation
Other expenses	12,405	-	12,405	Direct allocation
Accountancy fees	-	2,100	2,100	Governance
	<u>49,977</u>	<u>2,100</u>	<u>52,077</u>	

For the year ended 31 March 2023

	Support costs	Governance costs	2023	Basis of allocation
	£	£	£	
Rent & services	4,571	-	4,571	Direct allocation
Stationery & post	1,492	-	1,492	Direct allocation
Insurance	558	-	558	Direct allocation
Telephone	779	-	779	Direct allocation
Professional & project development costs	12,573	-	12,573	Direct allocation
IT & website costs	9,565	-	9,565	Direct allocation
Other expenses	11,371	-	11,371	Direct allocation
Accountancy fees	-	2,238	2,238	Governance
	<u>40,909</u>	<u>2,238</u>	<u>43,147</u>	

The charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Refer to the table for the basis of apportionment and the analysis of support and governance costs

Of the support and governance costs, £52,077 (2023 - £43,147) was restricted.

ZERO TOLERANCE SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

7 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Charitable activity	7	8
Administration	1	1
Total	8	9

Employment costs

	2024 £	2023 £
Wages and salaries	210,692	170,197
Social security costs	14,137	9,713
Other pension costs	12,360	10,047
	237,189	189,957

The total employee benefits of key management personnel remuneration totalled £67,272 (2023 - £61,556)

There were no employees whose annual remuneration was more than £60,000.

8 Taxation

As a charity, Zero Tolerance SCIO is exempt from tax on income and gains arising from its charitable activities. No tax charges have arisen this year.

9 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Trade debtors	3,585	15,148
Prepayments and accrued income	2,973	2,330
	6,558	17,478

10 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	4,616	3,794
Trade creditors	17,040	20,549
Other creditors	2,940	1,973
Accruals and deferred income	51,718	3,580
	76,314	29,896

ZERO TOLERANCE SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

11 Restricted funds

For the year ended 31 March 2024

	Movement in funds				
	Balance at 1 April 2023	Incoming resources	Resources expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£
Inspiring Scotland Delivering Equally Safe Fund	12,786	304,525	(313,118)	-	4,193
CORRA Children, Young People and Families Early Intervention and Adult Learning and Empowering Communities Fund	612	-	-	-	612
Under Pressure/EIF/Lloyds TSB - Foundation Scotland	-	42,000	(41,883)	(117)	-
STV	35	-	-	(35)	-
CORRA/Comic Relief Shift the Power Fund	18,913	-	(18,960)	47	-
EVAW Coalition	-	1,529	(1,529)	-	-
	<u>32,346</u>	<u>348,054</u>	<u>(375,490)</u>	<u>(105)</u>	<u>4,805</u>

For the year ended 31 March 2023

	Movement in funds				
	Balance at 1 April 2022	Incoming resources	Resources expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£
Inspiring Scotland Delivering Equally Safe Fund	32,502	230,439	(250,155)	-	12,786
CORRA Children, Young People and Families Early Intervention and Adult Learning and Empowering Communities Fund	-	40,691	(40,079)	-	612
STV	35	-	-	-	35
CORRA/Comic Relief Shift the Power Fund	10,476	23,944	(15,507)	-	18,913
EVAW Coalition	-	3,141	(3,141)	-	-
	<u>43,013</u>	<u>298,215</u>	<u>(308,882)</u>	<u>-</u>	<u>32,346</u>

ZERO TOLERANCE SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

11 Restricted funds

(Continued)

The Inspiring Scotland Delivering Equally Safe Fund will be used for promoting primary prevention approaches to violence against women.

The CORRA Children, Young People and Families Early Intervention and Adult Learning and Empowering Communities Fund will be used for training youth work practitioners to recognise and tackle sexual exploitation and abusive behaviours.

The JEF/ROSA fund covers the involvement of one of our Co-Directors in the Development Phase of Rosa's Changing the Conversation programme. This programme is one of three Justice and Equality Fund programmes which has the overarching aim of ending the culture of harassment, abuse and impunity by resourcing an expert network of advice, support and advocacy organisations and projects.

The STV fund relates to the Children's Appeal whose purposes are to give relief to children and young persons in Scotland who are affected by poverty. This funding will be used to support our Early Years campaigning.

Access to Work: a UK Government scheme which supports disabled people in work, beyond reasonable adjustments. Communication tools and office support costs for colleagues were covered by this scheme.

Inclusion Scotland: we took part in a positive action scheme to support disabled people into internships. The salary costs of two interns were paid through the scheme.

Scottish Government Children and Families Directorate: we received support to engage with fifth- and sixth-year students to obtain their views on the refreshed GIRFEC values and principles.

CORRA/Comic Relief Shift the Power fund: funding through Comic Relief and CORRA for a participatory research project with disabled women looking at how to prevent the violence they experience.

ZERO TOLERANCE SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

12 Unrestricted Funds

For the year ended 31 March 2024

	Movement in funds				
	Balance at 1 April 2023	Incoming resources	Resources expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£
General	156,883	4,255	-	105	161,243
	<u>156,883</u>	<u>4,255</u>	<u>-</u>	<u>105</u>	<u>161,243</u>

For the year ended 31 March 2023

	Movement in funds				
	Balance at 1 April 2022	Incoming resources	Resources expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£
General	154,853	2,030	-	-	156,883
	<u>154,853</u>	<u>2,030</u>	<u>-</u>	<u>-</u>	<u>156,883</u>

Unrestricted funds consist of income granted, donated or earned by the SCIO to be used at the discretion of the trustees to fund any activity which furthers the charity's objectives.

Of the designated funds, £13,000 was to be used for Contingency for Short-term Absence, and £20,000 for Development and Implementation of Zero Tolerance Strategy. The Board has now decided to undesignate these funds and transfer this amount back to the unrestricted general fund.

ZERO TOLERANCE SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

13 Analysis of net assets between funds

For the year ended 31 March 2024

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Fund balances at 31 March 2024 are represented by:			
Current assets/(liabilities)	161,243	4,805	166,048
	<u>161,243</u>	<u>4,805</u>	<u>166,048</u>

For the year ended 31 March 2023

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Fund balances at 31 March 2023 are represented by:			
Current assets/(liabilities)	156,883	32,346	189,229
	<u>156,883</u>	<u>32,346</u>	<u>189,229</u>

14 Related party transactions

No members of the board of trustees received remuneration during the year.

No member or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year.

The charity was liable for contributions to employees' personal pension plans totalling £12,365 (2023: £10,047) in the year. At 31 March 2024 outstanding contributions totalled £2,191 (2023: £1,535).

Pension costs are allocated to activities in proportion to the related staff costs incurred.