

Charity Registration No. SC023484 (Scotland)

ZERO TOLERANCE SCIO
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

ZERO TOLERANCE SCIO

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ZERO TOLERANCE SCIO

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

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).

Scottish Charity registration number: SC023484

Our principal and registered office co-locates at The Melting Pot - 15 Calton Road, Edinburgh, EH8 8DL.

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.

Charitable objectives:

- **Youth work practitioners and leaders have increased ability to prevent abuse and exploitation in young people's relationships**
- **Sector leaders are influenced to embed VAWG prevention in culture, policy, and practice.**
- **Key groups and individuals have a stronger understanding of emerging and neglected forms of VAWG, so that prevention activity is more inclusive and impactful.**
- **Media reporting on VAWG is more accurate and responsible, so media consumers have a better understanding of VAWG and harmful myths and stereotypes are less prevalent.**
- **More children and young people's environments promote gender equality and integrate a VAWG prevention approach**
- **Zero Tolerance staff and board members have an increased understanding of feminist leadership and more women are empowered to become feminist leaders.**

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TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Objective 1:

Youth work practitioners and leaders have increased ability to prevent abuse and exploitation in young people's relationships

We recruited an Under Pressure Support Officer (UPSO), to allow for a more consolidated delivery of the project. Under Pressure has, until now, been delivered by several freelance associates who operated externally to the organisation. The UPSO has been engaged in redevelopment of the training structure, content, and surrounding administration including evaluation processes.

The UPSO is also working to establish improved practices for sustained communication with youth workers who have participated in Under Pressure training. By engaging with practitioners regularly we can keep the issue of violence prevention and gender equitable practice within their awareness and have a greater likelihood of creating sustainable change. Actions we have taken towards this include: establishing an Under Pressure mailing list, putting in place a process for regular sharing of content on our Knowledge Hub platform, and creating peer-support events for youth workers to develop through the support of a community of practice. During this report period we delivered 3 Under Pressure Practitioners' training sessions to 33 participants, and delivered an interactive session as part of NASUWT's Inclusion Conference to approx. 50 teachers and education professionals. We also delivered 11 events to 277 participants in a range of roles across youthwork, education, and health and social care sectors. We delivered 4 Practitioner's Training sessions, 1 Training for Trainers session, 2 workshops addressing topical issues, and 4 conference workshops. The workshops' themes were shaped by information from participants of Under Pressure training who were asked to reflect on areas they felt they required support with, in relation to prevention of violence in young people's relationships. A consistent theme was lack of confidence in addressing misogynistic behaviour and rhetoric expressed by young people, with practitioners describing feeling intimidated due to some young people having entrenched ideas about gender often supported by the content of charismatic personalities they consume online.

We developed two corelated workshops: '*Responding when young people express misogyny*' addressed the practical skill-based need; '*How do we cope when young people express misogyny?*' addressed the emotional and psychological impact of working with this issue, creating a space for peer-support in the interest of supporting practitioners' resilience.

We have produced a resource for practitioners, drawing on shared reflections from the two workshops, which offers guidance on how to appropriately manage situations wherein young people express misogyny. This has been shared to our Under Pressure community through our mailing list and KnowledgeHub.

In addition to hosting training and workshops, we have also maintained a presence at several external events, promoting the Under Pressure project and the wider work of Zero Tolerance, and contributing our prevention-focussed expertise to relevant discussions. We held a stall at Education in Scotland's equality and diversity conference, and conducted data-gathering to capture the thoughts of those working in education in relation to misogyny in schools, with a view that this information would further inform our offerings.

We have started an application to gain the CLD Standards Council Standards Mark. This quality assurance accreditation will increase the sector's trust in us, and allow youth workers

Objective 2:

Sector leaders are influenced to embed VAWG prevention in culture, policy, and practice.

We published an article in '*Insight*,' Children in Scotland's magazine, about girls' human rights, based on our research report which published earlier this year. Our Policy and Practice Officer: Children and Young People gave a speech about preventing gender-based violence at the Scottish Youth Parliament's June sitting, reaching around 125 young activists. We wrote an article about young Scots' experiences of incel culture for '*Link*,' YouthLink Scotland's magazine, which was published in Autumn 2024. It was based on our research report on the issue, '*Many Good Men*.'

Our 'Many Good Men' report on young people's experiences of extreme misogyny was published on International Men's Day 2024. This report gives insight into young men's (and women's) understandings and interactions with extreme misogynistic online content. The report explored young Scots' experiences of the manosphere, what factors they think increased vulnerability to radicalisation, explored the role of creative methods in working with young people around gender equality, and made recommendations for youth workers and Government.

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TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

We produced an extensive communications package to reach sector leaders and youth workers, including: - A full report - A summary - A briefing! - 4 blogs: 'Why do young men become incels?';

'Why we can't afford to dismiss incels as fringe extremists'; 'Five core elements of incel ideology'; 'We need to change how we talk about men's violence against women and girls' - 4 podcast episodes: 'How misogyny impacts men and boys'; 'Misogyny's impact on girls'; 'What incels believe'; 'Many Good Men' – Multiple social media posts, including Instagram carousel summaries and reels.

Most Many Good Men content can be found from this page on our website:

<https://www.zerotolerance.org.uk/news/news-events/this-international-mens-day-lets-talk-about-how-the-manosphere-harms-boys/>

As a result of this work, we were invited to share our insight with a number of audiences including: a panel for The Ferret newspaper on extreme misogyny and masculinity; at an online panel for the University of West Scotland; as part of an online module for teachers about extremism for teachers – a collaboration with TIE and also at the Violence Reduction Unit, in a presentation on the links between gender inequality and men's violence.

We continued to contribute to YouthLink Scotland's Policy Planning Group. We attended YouthLink Scotland's National Policy Convention which was focused on civic engagement. We delivered a workshop for practitioners at YouthLink's national conference, the theme of which was 'Prevention' this year. Our workshop focussed on the basics of how to prevent men's violence against women and girls by embedding gender equal practice.

Objective 3:

Key groups and individuals have a stronger understanding of emerging and neglected forms of VAWG, so that prevention activity is more inclusive and impactful.

We met with Migration Policy Scotland as part of efforts to address far right extremism online and to include the rise of extreme misogyny.

We became a member of the End Violence Against Women Coalition's (EVAW) Online Violence Against Women Network and attended regular meetings as part of ongoing efforts to address online VAWG and extreme misogyny online.

We attended Ofcom's VAWG guidance workshop as part of efforts to include prevention of VAWG in the media.

We hosted a Scottish Parliament Event On 11th December 2024, "*Men's Role in Ending Violence Against Women: A Societal Approach to Prevention*", sponsored by Ben Macpherson MSP. The event brought together 50 representatives from creative arts, football, politics, youth sector and equality organisations to present and discuss new research on engaging men in ending violence against women and girls. Key components included presentation of our two major research initiatives.

In January 2025, we responded to a Scottish Government consultation about Equality and Human Rights Mainstreaming.

In February 2025, we responded to a Scottish Parliament Inquiry about the efficacy of the Public Sector Equality Duty in Scotland. - In February

In March 2025, we met 4 MSPs regarding the 2026 Scottish Parliament Election. In March 2025, we attended Engender's conference about primary prevention in public policy. Since January we have been leading the development of the foundational elements of a national Primary Prevention Framework for Scotland, alongside Scottish Women's Aid. We have developed a definition and principles for primary prevention.

We finalised our strategic communications research looking at better engaging men between 16 and 45 in preventing VAWG. The findings of this will be published later this year and we will report more fully then.

Policy:

We responded to the following consultations:

The Scottish Government's consultation on the Disability Commissioner (Scotland) Bill highlighting how men's violence against disabled women and girls must be central to the purpose of a Commissioner.

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TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

The Scottish Government's consultation 'National Performance Framework: Inquiry into proposed National Outcomes' highlighting the need for greater inclusion of gender if Scotland's wellbeing is to improve.

The Scottish Government's consultation on the National Care Service (Scotland) Bill (Stage 2) highlighting how the needs and rights of disabled women must be central to the NCS.

The Equality and Human Rights Commission's consultation on their draft strategy 2025-28.

Engagement:

We sent a letter to the First Minister to urge him to commit to prevention and the role of positive masculinity in combating men's violence against women and girls.

We joined the Scottish Government's advisory group for the review of abortion law to highlight the importance of bodily autonomy to prevention of violence against women and girls.

We responded to the UK Government's Gender Division and provided feedback for their Beijing +30 National report.

Objective 4:

Media reporting on VAWG is more accurate and responsible, so media consumers have a better understanding of VAWG and harmful myths and stereotypes are less prevalent.

We collaborated with Migrant Women Press on their 16 Days campaign, amplifying marginalised women's voices - articles to be published during 16 days of activism.

We delivered specialized Responsible Reporting training to 16 journalists from marginalised backgrounds and established ongoing Responsible Reporting Clinics for training participants.

We continued to coordinate the 11th Write to End Violence Against Women Awards in partnership with End Violence Against Women Coalition and various UK women's and media sector organisations.

During *the 16 Days of Activism Against Gender-Based Violence*, we also delivered:

Publication of articles examining critical issues including immigration status as a tool of coercive control, language barriers in accessing support services, and workplace exploitation

Promotion of our resources for journalists on responsible reporting of VAWG in migrant communities The 12th Write to End Violence Against Women Awards, co-hosted with the End Violence Against Women Coalition (EVAW)

ZT organised a 13-member steering group including representatives from key organisations

- Media sector (Women in Journalism Scotland, Equal Media and Culture Centre)
- Violence against women sector (Refuge, Women's Aid, Safety 4 Sisters)
- Academic sector (University of West of Scotland)
- Specialist organisations (Migrant Women Press, WILDE Foundation, Fawcett Society) etc

We organised a high-profile online awards ceremony featuring Sky News' lead politics presenter Sophy Ridge, with recognition across multiple categories including Best News; Feature; Investigation; Broadcast and the annual 'Wooden Spoon' anti-award highlighting harmful reporting practices.

These awards allowed a platform for discussing best practices in VAWG reporting.

Objective 5

More children and young people's environments promote gender equality and integrate a VAWG prevention approach

We delivered a speech to Members of the Scottish Youth Parliament (MSYPs) about ending Gender-Based Violence, directly influencing future leaders and policy makers.

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TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

We presented at the Children in Scotland Conference, sharing information about gender equal play with over 600 delegates.

Our CYP policy officer engaged directly with over 200 practitioners, with 321 downloads of our briefing for early years setting managers and gathering valuable feedback on barriers to gender equal play from 34 participants.

We delivered a gender equal play workshop for approximately 100 practitioners at an early years conference, providing practical strategies for implementing gender equality in early childhood settings.

We met with YouthLink staff to discuss masculinity, contributing to ongoing efforts to engage youth workers in VAWG prevention.

Policy Briefings:

We produced 'Equality and Modern, Positive Masculinity' briefing, informing policy discussions and decision-making processes around gender equality and violence prevention which has been downloaded 3236 times.

Objective 6:

Zero Tolerance staff and board members have an increased understanding of feminist leadership and more women are empowered to become feminist leaders.

We successfully continued developing our feminist leadership approach. The team completed the final draft of our organisational theory of change, collaboratively mapping out how our feminist values translate into concrete actions and outcomes. Through team discussion we have further developed our feminist accountability framework, resulting in a comprehensive document. Alongside these strategic developments, we maintained our regular programme of feminist leadership learning sessions and practical applications across the organisation.

We launched regular Women's Sector Meet Ups, creating networking opportunities for professionals working to advance gender equality and VAWG prevention.

We continued to develop our strategic communications work on engaging men in preventing VAWG. The research is now complete and we are writing it up into a report of the findings and a guide on how to communicate more effectively on gender equality and VAWG to engage men.

Our Board attended feminist leadership training with the Women's Resource Centre, as well as feminist governance training with Shirley Otto. We held a Women's Sector Meet up in October, once again involving a range of individuals from organisations involved in tackling VAWG. We revised and finalised our organisational values with collaboration from staff team and Board. We finalised our new strategy for 2025-28 and included 'Feminist Leadership for Primary Prevention' as one of our three priority themes.

One staff member attended weekly training on using values to change hearts and minds - heavily aligned with feminist leadership. The training was led by Common Cause Foundation and introduced participants to the social psychology of values and explored how values can be engaged to generate broader and deeper commitment to pro-social and pro-environmental attitudes and behaviours.

Public benefit statement

During the year, the charity continued to advance its purposes for the public benefit in accordance with the Charities and Trustee Investment (Scotland) Act 2005. Our activities are directed towards a Scotland free of men's violence against women and girls – which benefits individuals and communities across Scotland.

The benefits provided include **direct services** such as frontline training and workshops.

These services are available to all who meet the criteria relevant to our purposes, without undue restriction. Any private benefit to individuals or organisations is incidental and necessary to achieving our aims. No conditions are imposed that would exclude those who might otherwise benefit.

The trustees have considered the guidance issued by OSCR on meeting the charity test and are satisfied that the charity provides public benefit in accordance with the legislation.

ZERO TOLERANCE SCIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance

Key achievements during the year

- During the period of this financial year, we had a draft consultation with the full staff team and trustees. This session allowed us to interrogate our previous values, and refresh these to adequately reflect our guiding principles or beliefs that shape how we operate, makes decisions, and interact with our stakeholders.
- We reviewed Scotland's Play Strategy and based on our comments, the final draft has strong commitments to gender equal play. In March the new Play Strategy was published. When we evaluated our impact, we saw a real shift in the policy, with girls being recognised as a group whose right to play is at risk, and the Scottish Government committing to specific actions to improve girls' access to play. It is exciting to see our Girls' Rights work have an impact on policy.
- 'Equality and Modern Positive Masculinity' briefing sent to all MSPs, Interview about girls' rights for 'Insight' Magazine, Stall at Children in Scotland Conference (600 delegates) sharing info about gender equal play, Speech to MSYPs about ending GBV, Article about incels/Many Good Men for 'Link' Magazine.
- We published [Many Good Men](#) on International Men's day with a blog and a series of podcasts to be published in the coming month.
- We continued to promote our work on girls rights, including publication of another briefing: <https://www.zerotolerance.org.uk/resources/Girls-have-the-right-to-be-safe.pdf>
- We published our findings and recommendations from our participatory research with disabled women. 'It's all about control' – <https://www.zerotolerance.org.uk/resources/Its-all-about-control---mens-violence-against-disabled-women-1.pdf>. We received positive feedback and engagement on 'It's all about control' and were invited to speak on it at a range of events.
- We engaged with our key audiences for our CYP work (young people, early years, school and youth work). This included over 100 Early Years practitioners, 120 youthwork practitioners (not including Under Pressure training) and c. 300 teachers at various conferences and workshops. We spoke at the Scottish Youth Parliament to young people interested in campaigning on VAWG.
- We contributed to the Scottish Government's new guidance for school uniform and the new anti-bullying guidance. Zero Tolerance's stances were adopted in both.
- We developed a media strategy while also working towards our media awards at the end of November 2024.
- We reviewed Ofcom's draft guidance for tech companies on keeping women and girls safe online. We collated our insight about how to increase focus on primary prevention and fed it back at two round tables: one at Ofcom Scotland and one as part of a joint oral submission to Ofcom UK led by EVAW.

Financial review

This year we had a surplus of £9,777 (2024: deficit of £23,181).

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 organisation and to this end has set aside £160,000 for this purpose. The Board has agreed that any remaining reserve over this amount – which at 31 March 2025 totals £6,109 (2024: £1,243) should be used either as contingency against short-term staff absence, key management sabbaticals, inflation uplifts, 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.

ZERO TOLERANCE SCIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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

We undertake a regular 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 quarterly Board meeting for review and action. The Board is satisfied that effective systems are in place for managing risk and performance.

We have developed a Contingency Plan to provide structured responses for financial scenarios affecting the charity's operational stability. This plan addresses the following potential scenarios:

1. Total loss of funding

2. Loss of one or more main funding streams

3. Reduction in overall funding

The objectives of the Contingency Plan are to ensure continuity of Charitable activities as stated in Strategic and Operational Plan; minimise disruption to staff, beneficiaries, and stakeholders; and maintain communication and transparency.

Plans for the future

In 2025-26, 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.

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 ongoing Board and trustee development in order to ensure skills and knowledge are kept up to date. This included a two part Feminist Governance training, as well as a full day in person feminist governance training collaborating with trustees of other feminist organisations.

Staff circulate regular governance updates to trustees as well as encouraging them all to sign up for the OSCR newsletter.

In 2024, we had 3 trustees tender their resignation. We commenced a period of trustee recruitment, and will welcome 8 new Board members to Zero Tolerance in phased inductions across the forthcoming year (recruitment occurred at the crossover of years).

ZERO TOLERANCE SCIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Reference and Administrative Information

Charity name ZERO TOLERANCE
Charity number SC023484

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

Jodie McVicar – Chair (Former Vice Chair)

Deborah Russo – Former Chair – resigned 25 February 2025

Jennifer Nel (Treasurer)

Hope Robertson (Vice Chair)

Margaret Hughes - resigned 27 August 2025

Mollie McGoran - resigned 27 August 2025

Laura James - resigned February 2025

Brogan Grimley - appointed 27 August 2025 (Board Secretary)

Erin Moncur - appointed 27 August 2025

Poppy Gerrard-Abbott - appointed 27 August 2025

Luck Mackay - appointed 27 August 2025

Co-Directors / Key Management Personnel

Laura Tomson

Rachel Adamson

Patron

Elaine C. Smith

Registered Office and Operational address

NUS Building
1 Papermill Wynd
Edinburgh
EH7 4QL

Independent Examiner

Thomson Cooper Accountants
22 Stafford Street
Edinburgh
EH3 7BD

Bankers

Unity Trust plc
Nine Brindley Place
Birmingham
B1 2HB

ZERO TOLERANCE SCIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Zero Tolerance is operationally managed by two part time Co-Directors. Each Co-Director chairs a sub group of trustees – a 'Finance & Risk Committee' and an 'HR Committee'. Where governance decisions require to be made, information and proposals are presented to these sub groups; and then presented to the wider trustee group for approval.

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 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.

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.

Jodie McVicar

J McVicar

Chair of the Board of Trustees

Dated: 24 September 2025

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 2025, 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: 24 September 2025

ZERO TOLERANCE SCIO

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

Current financial year

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
Income from:					
Donations	2	1,369	-	1,369	1,234
Charitable activities	3	-	318,599	318,599	348,054
Interest	4	3,500	-	3,500	3,021
Total income		<u>4,869</u>	<u>318,599</u>	<u>323,468</u>	<u>352,309</u>
Expenditure on:					
Charitable activities	5	-	313,691	313,691	375,490
Net incoming/(outgoing) resources before transfers		<u>4,869</u>	<u>4,908</u>	<u>9,777</u>	<u>(23,181)</u>
Gross transfers between funds		<u>(3)</u>	<u>3</u>	<u>-</u>	<u>-</u>
Net income/(expenditure) for the year/ Net movement in funds		<u>4,866</u>	<u>4,911</u>	<u>9,777</u>	<u>(23,181)</u>
Fund balances at 1 April 2024		<u>161,243</u>	<u>4,805</u>	<u>166,048</u>	<u>189,229</u>
Fund balances at 31 March 2025		<u><u>166,109</u></u>	<u><u>9,716</u></u>	<u><u>175,825</u></u>	<u><u>166,048</u></u>

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 2025

Prior financial year

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

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

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 2025

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	11		686		-
Current assets					
Debtors	12		1,281		6,558
Cash at bank and in hand			192,416		235,804
			<u>193,697</u>		<u>242,362</u>
Creditors: amounts falling due within one year	13		(18,558)		(76,314)
Net current assets			<u>175,139</u>		<u>166,048</u>
Total assets less current liabilities			<u>175,825</u>		<u>166,048</u>
Income funds					
Restricted funds	15		9,716		4,805
Unrestricted funds			166,109		161,243
			<u>175,825</u>		<u>166,048</u>

The financial statements were approved by the Trustees on 24 September 2025

Jodie McVicar

J McVicar

Chair of the Board of Trustees

ZERO TOLERANCE SCIO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

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 or grantors 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 2025

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 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 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 2025

1 Accounting policies

(Continued)

1.9 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.

1.10 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.

1.11 Retirement benefits

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

ZERO TOLERANCE SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

2 Donations

	Unrestricted funds	Unrestricted funds
	2025	2024
	£	£
Donations	1,369	1,234

3 Charitable activities

	Restricted funds	Restricted funds
	2025	2024
	£	£
Performance related grants	318,599	348,054
Performance related grants		
Inspiring Scotland Delivering Equally Safe Fund	270,487	304,525
CORRA Children, Young People and Families Early Intervention and Adult Learning and Empowering Communities Fund	42,000	-
Under Pressure/EIF/Lloyds TSB - Foundation Scotland	-	42,000
EVAW Coalition	-	1,529
Primary Prevention Framework	6,112	-
	318,599	348,054

4 Interest

	Unrestricted funds	Unrestricted funds
	2025	2024
	£	£
Interest receivable	3,500	3,021

ZERO TOLERANCE SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

5 Analysis of Expenditure on Charitable Activities

For the year ended 31 March 2025

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Staff costs	-	252,623	252,623
Depreciation and impairment	-	264	264
Events	-	1,073	1,073
Project Development Costs	-	5,655	5,655
Freelance Staff	-	9,557	9,557
Other staff expenditure	-	3,212	3,212
	-----	-----	-----
	-	272,384	272,384
Share of support costs (see note 6)	-	39,107	39,107
Share of governance costs (see note 6)	-	2,200	2,200
	-----	-----	-----
	-	313,691	313,691
	=====	=====	=====

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
	=====	=====	=====

ZERO TOLERANCE SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

6 Support costs

For the year ended 31 March 2025

	Support costs	Governance costs	2025	Basis of allocation
	£	£	£	
Rent & services	10,523	-	10,523	Direct allocation
Stationery & post	530	-	530	Direct allocation
Insurance	1,182	-	1,182	Direct allocation
Telephone	909	-	909	Direct allocation
Professional & project development costs	16,391	-	16,391	Direct allocation
IT & website costs	7,890	-	7,890	Direct allocation
Other expenses	1,682	-	1,682	Direct allocation
Accountancy fees	-	2,200	2,200	Governance
	<u>39,107</u>	<u>2,200</u>	<u>41,307</u>	

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>	

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, £41,307 (2024 - £52,077) was restricted.

ZERO TOLERANCE SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

7	Net movement in funds	2025	2024
		£	£
	The net movement in funds is stated after charging/(crediting):		
	Fees payable for the independent examination of the charity's financial statements	2,200	2,100
	Depreciation of owned tangible fixed assets	264	-
		<u>2,464</u>	<u>2,100</u>

8 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
Charitable activity	8	7
Administration	1	1
	<u>9</u>	<u>8</u>
Total	<u>9</u>	<u>8</u>

Employment costs

	2025	2024
	£	£
Wages and salaries	224,010	210,692
Social security costs	15,234	14,137
Other pension costs	13,379	12,360
	<u>252,623</u>	<u>237,189</u>

The total employee benefits of key management personnel remuneration totalled £67,878 (2024 - £67,272)

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

9 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.

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

ZERO TOLERANCE SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

11 Tangible fixed assets

	Office equipment £
Cost	
At 1 April 2024	1,490
Additions	950
	<u>2,440</u>
At 31 March 2025	2,440
Depreciation and impairment	
At 1 April 2024	1,490
Depreciation charged in the year	264
	<u>1,754</u>
At 31 March 2025	1,754
Carrying amount	
At 31 March 2025	<u><u>686</u></u>

12 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	-	3,585
Prepayments and accrued income	1,281	2,973
	<u>1,281</u>	<u>6,558</u>

13 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	5,127	4,616
Trade creditors	7,902	17,040
Other creditors	2,944	2,940
Accruals and deferred income	2,585	51,718
	<u>18,558</u>	<u>76,314</u>

14 Retirement benefit schemes

	2025 £	2024 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	13,379	12,360

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

ZERO TOLERANCE SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

15 Restricted funds

For the year ended 31 March 2025

	Movement in funds				Balance at 31 March 2025 £
	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	
Inspiring Scotland Delivering Equally Safe Fund	4,194	270,487	(265,204)	-	9,477
CORRA Children, Young People and Families Early Intervention and Adult Learning and Empowering Communities Fund	612	42,000	(42,375)	3	240
Primary Prevention Framework	-	6,112	(6,112)	-	-
	<u>4,805</u>	<u>318,599</u>	<u>(313,691)</u>	<u>3</u>	<u>9,716</u>

For the year ended 31 March 2024

	Movement in funds				Balance at 31 March 2024 £
	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	
Inspiring Scotland Delivering Equally Safe Fund	12,786	304,525	(313,118)	-	4,194
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>

ZERO TOLERANCE SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

15 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.

16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Transfers £	At 31 March 2025 £
General funds	161,243	4,869	(3)	166,109
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 April 2023 £	Incoming resources £	Transfers £	At 31 March 2024 £
General funds	156,883	4,255	105	161,243
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

ZERO TOLERANCE SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

17 Analysis of net assets between funds

For the year ended 31 March 2025

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Fund balances at 31 March 2025 are represented by:			
Tangible assets	686	-	686
Current assets/(liabilities)	165,423	9,716	175,139
	<u>166,109</u>	<u>9,716</u>	<u>175,825</u>

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>

18 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 £13,379 (2024: £12,365) in the year. At 31 March 2025 outstanding contributions totalled £2,729 (2024: £2,191).

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