



AID AND ABET SCIO
TRUSTEES REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2025
Scottish Charity number SC046322

Supported by:



Trustees' Annual Report

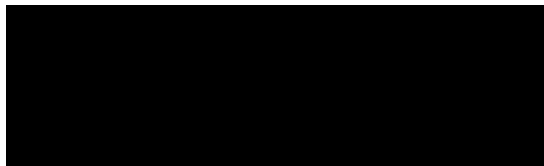
The trustees of Aid and Abet SCIO present their report together with the financial statements of the charity for the year ended 31 March 2025.

Reference and Administrative Details

Charity Name

Aid and Abet

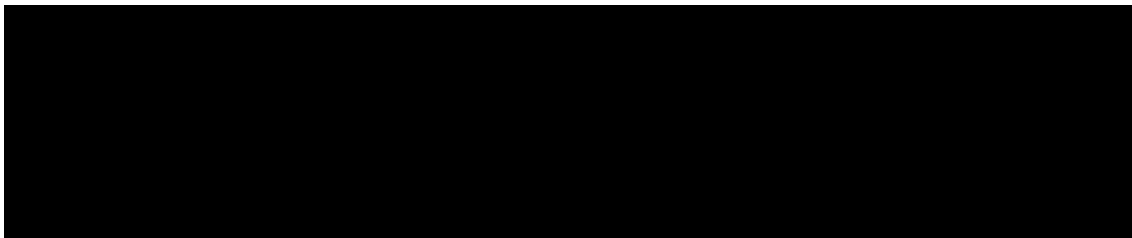
Address



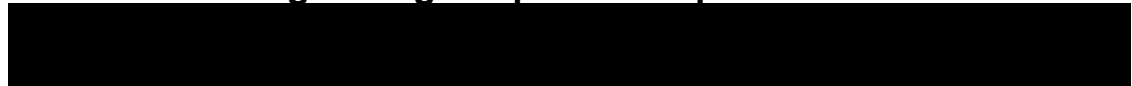
Charity No

SC046322

Current Trustee



Trustees serving during the period 1 April 2024 to 31 March 2025



Bank Details

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

Vision

Once someone has been in prison, they need never go back.

Objectives and Principal Activities

The ethos and objects as set out in the constitution are:

Ethos people who themselves have lived experience of prison are well-placed to offer support in recovery and remaining crime-free to people who are in, or are leaving, or have been in prison.

Objects to alleviate and prevent poverty through provision of support and assistance to prisoners and ex-prisoners; to provide training and educational opportunities, including opportunities for former prisoners to develop skills in mentoring; to promote health and save lives through recovery from addiction; to promote good citizenship through desistance from crime; to promote reconciliation between former prisoners and their families and victims; to promote equality of treatment for people leaving prison in relation to health, employment and other public and social services; to relieve need among people at a disadvantage on leaving prison.

We achieve this through:

- ❖ Recruiting, training and supporting volunteer mentors from among the community of people with experience of the criminal justice system
- ❖ Receiving referrals from a variety of sources to engage with people in prison and in the community who may benefit from the support of people with experience of the criminal justice system, particularly at the point of leaving prison
- ❖ Making contact with those referred and agreeing with them a programme of supportive action, and delivering on that programme
- ❖ Maintaining a training programme for mentors
- ❖ Liaising with social work, police, prison and other relevant authorities in relation to the work of the organisation
- ❖ Promoting the ethos and approach of Aid & Abet, which builds on the strengths of people with lived experience of imprisonment and substance abuse, with related organisations and the wider public.

Achievements and performance

Over the last financial year, Aid & Abet secured multi-year grant funding from the Robertson Trust to support the role of Coordinator for a three-year term. Supplementary funding was received from the National Lottery and the Vardy Foundation to contribute toward the salary and running costs of the position. The Coordinator remains actively engaged in recruiting, training, and supporting volunteers who work with individuals transitioning from prison. To date, 11 volunteers have been recruited and completed the Aid & Abet mentor training programme. Volunteer onboarding has been delayed due to the time required for PVG checks, affecting how quickly individuals can begin their role within Aid & Abet. The introduction of the national Throughcare Upside initiative has also led to a decline in referrals for the charity's core services. However, this has given the volunteers an opportunity to become involved with other aspects of the charity's business, including attending Doors Open Day at Edinburgh Sheriff court, interacting with and promoting the charity with members of the public, mentor meetings, meeting with the

Action Learning Set organised by the Scottish Recovery Consortium and contributing to funding events and presentations.

In December 2024, Perth became the first city in Scotland to host the Knife Angel. Also known as the National Monument against violence, the 27-foot-tall statue highlights the detrimental impact that knife crime has on victims, families and communities. Aid & Abet were invited and the event featured a week of activism against violence and included impactful speeches from A&A Chair of the Board, a volunteer, and the Coordinator. The audience included school pupils, teachers, YMCA, Safer Communities Team, Police, Services for Young People and more. Certificates of thanks were presented by the Lord Provost to those who contributed, recognising the charity's contributions. Feedback from the event included "I am not wishing to single anyone out but.... (A&A volunteer). You smashed it! Forgive me as I am not entirely sure that is the appropriate words to use when you have gave an insight into your life.....The office cannot believe that was your first public speaking event. REHABILITATION! That has certainly got me and (colleague) thinking differently"

The Coordinator continues to play an active role in delivering presentations to schools and colleges, with ongoing demand for messaging around early intervention and prevention. Community Enterprise have contributed to furthering the development of a fee-based model, aimed at diversifying the charity's revenue streams for delivering presentation to external organisations. Funding from First Port has empowered the charity to begin to elevate its visibility through enhanced marketing and speaker training, broadening its reach and impact, reducing Aid & Abet's reliance on transitional grant funding by diversifying income streams.

At the end of March 2025, three mentors continue to work alongside Police Scotland in the VOW project, Edinburgh supporting young people aged 16-24 who have had involvement within the criminal justice system.

It has been a positive year for Aid & Abet. Through the generosity of the National Lottery, Aid & Abet has secured two-year grant funding for the Supporting Opportunities for Life (SOL) project in West Lothian. The charity received further grant funding from the Violence Reduction Unit (VRU) for year one of the project. The project aims to assist young people aged 10-25 years old to withdraw from criminal activity or anti-social behaviours. Following a formal recruitment process, Aid & Abet employed two lived experienced mentors to work alongside two Police Officers who are supported by the Aid & Abet Coordinator and a Police Scotland officer Based in the West Lothian Civic Centre, the project is well placed to foster partnerships and collaborate with council services and other services within the Civic Centre. The SOL project launched in March 2025, and the launch event was attended by representatives from the local services and organisations. We deeply appreciate [REDACTED], MSP and Cabinet Secretary for Justice and Home Affairs generous support for Aid & Abet and the SOL project by attending and presenting at the launch. Even at this early stage, we're confident in the direction and excited to celebrate the achievements that lie ahead for the partnership to support the young people of West Lothian and also strengthening our partnerships working with [REDACTED]

Financial Review

Total income for the year was £130,099 (2024: £187,985). Expenditure was £167,353 (2024: £146,333), giving a net movement in funds of (£37,254) (2024: £41,652). At year end, total funds stood at £69,283 (2024: £106,537).

Results for the year ended 31 March 2025 as reviewed by the Trustees are given in the statement of financial activities and balances on page 7.

Financial Contributions

The trustees could not provide our services without financial contributions. Supporters this year were:

| | |
|----------------------|-------------------------------------|
| Kilpatrick Trust | South East Edinburgh Quaker Meeting |
| The National Lottery | Robertson Trust |
| SVRU | Social Action Inquiry |
| First Port | The Vardy Foundation |

We are deeply grateful to every individual donor and to partner organisations, each of whom has generously contributed to our work.

Non-Financial Contributions

The trustees are grateful for the on-going support provided by Families Outside who have continued arrangements whereby we utilise a room in their premises to hold Trustee meetings. The Christadelphian Church premises have also supported Aid & Abet, providing a space for training opportunities and mentor meetings and West Lothian College generously have made their rooms available for our planning and Governance days.

We are grateful to the Violence Reduction Unit for equipping our volunteers, mentors, trustees and Police Scotland partners with valuable skills through their relational practice and resilience screening training, Environmental health for enabling two of our volunteers to participate in First Aid for Mental Health training and Cyrenians for providing Understanding Gambling Harms training.

Community Enterprise has maintained its support for Aid & Abet by offering bespoke advice and strategic guidance across key areas, including business planning, modelling, speaker fee research, and the development of a targeted marketing strategy for its speakers.

We are deeply grateful to Maureen McGinn for her support completing funding applications, Robin Archibald for helping us explore new funding possibilities and we appreciate all those who support the charity through their ongoing donations. Our services could not be delivered without the support of all our volunteers who provide their time to help .

Structure, governance and management

Aid and Abet is a Scottish Charitable Incorporated Organisation its registered charity, number is SC046322 and is governed by its constitution and managed by a Board of Trustees.

All strategic decisions affecting the charity are undertaken by the Board. The trustees of the charity meet as a Board on a quarterly basis, alternating between online and in person meetings. Day to day management of the charity is delegated to the Administrator.

Appointment Trustees

Prospective trustees are required to submit a CV explaining the skills they can bring to the organisation. If they meet the criteria required, they will be a preliminary interview with the Coordinator and Administrator and then interview by two of the Board; successful candidates are then invited to attend a Trustee meeting and subject to agreement of the existing Trustees, appointed thereafter. New trustees are briefed by the Chair and the Business Manager on the charity's activities and recent financial performance, their legal obligations, the content of governing documents, and the functions of the Board and decision-making processes. All trustees give their time freely and no member receives remuneration in respect of their trustee role.

Risk Management

Major risks to the charity are identified and managed on an ongoing basis. The Trustees ensure appropriate mitigants are in place to reduce the chance of a risk arising and potential damage resulting.

Reserves Policy

With a sizeable portion of our funding coming from grants, the trustees are aware of the need to accumulate unrestricted funds to help reduce risks and overcome situations arising from any potential anticipated or unanticipated difficulty, including the contingency of dissolution. The charity is working towards maintaining unrestricted funds at a level equivalent to 3 months of regular operating costs.

Plans for the Future

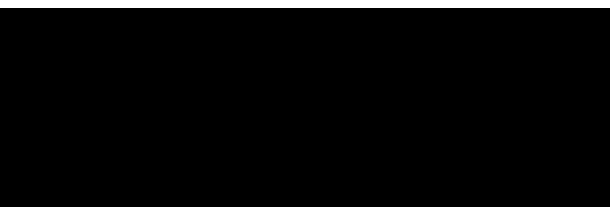
The trustees remain dedicated to sourcing and securing funding to sustain essential roles, including a suitable management structure for operational activities and continue supporting volunteers within the organisation to uphold their support for key initiatives,. This includes enhancing engagement and oversight of existing projects in VOW and SOL to ensure continued progress and building relationships to develop new projects.

The organisation will continue investing in volunteer development to ensure their skills align with evolving organisational needs and external conditions. This approach also fosters pathways for growth and enables volunteers to make meaningful contributions across all areas of the charity's mission.

The organisation will maintain its focus on diversifying income sources, with ongoing investment in marketing and capacity-building to deliver presentations to external stakeholders across multiple subject areas.

Declaration

The trustees declare that they have approved the trustees' report above.



Independent examiner's report on the accounts

I report on the financial statements of the charity for the year ended 31 March 2025 which are set out on pages 7- 8.

Respective responsibilities of trustees and examiner

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

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 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.

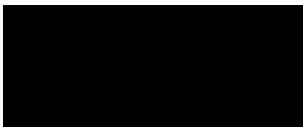
Independent examiner's statement

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

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare financial statements which in accordance with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Signed

Date 2/12/2025



Address: J S Accounting Services
13-15 Morningside Drive
EDINBURGH EH10 5LZ

Finance Statements as at 31st March 2025

Statement of Financial Activities for year to 31 March 2025

| | Note | Unrestricted £'s | Restricted £'s | Total 24/25 £'s | Restated Total 23/24 £'s |
|------------------------------------|------|---------------------|-------------------|-----------------------|-----------------------------------|
| Income From | | | | | |
| Charitable Activities | 2 | 107,037 | 21,829 | 128,867 | 185,955 |
| Charitable Donations | | 1,232 | 0 | 1,232 | 2,030 |
| Total Income | | 108,270 | 21,829 | 130,099 | 187,985 |
| Expenditure on | | | | | |
| Charitable Activities | 3 | 145,524 | 21,829 | 167,353 | 146,333 |
| Total expenditure | | 145,524 | 21,829 | 167,353 | 146,333 |
| Net movement in fund | | (37,254) | 0 | (37,254) | 41,652 |
| Total funds brought forward | | 106,537 | 0 | 106,537 | 64,885 |
| Total Funds carried forward | 6,7 | 69,283 | 0 | 69,283 | 106,537 |

Balance Sheet as at 31 March 2025

| | Note | Total 24/25 £'s | Restated Total 23/24 £'s |
|---------------------------------|------|-----------------------|-----------------------------------|
| Current Assets | | | |
| Cash in Bank | | 214,829 | 106,327 |
| Debtors | 4 | 11,748 | (38) |
| Current Assets | | 226,577 | 106,289 |
| Current Liabilities | 5 | (157,294) | 248 |
| Net Assets | | 69,283 | 106,537 |
| The funds of the Charity | | | |
| Unrestricted Funds | | 69,283 | 106,537 |
| Restricted Funds | | 0 | 0 |
| Total charity funds | 6 | 69,283 | 106,537 |

Notes to the Accounts

1 Accounting Policies

Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), and UK Generally Accepted Accounting Practice (UK GAAP), including FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland, as issued by the Financial Reporting Council.

The charity is a public benefit entity as defined by FRS 102. The financial statements have also been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP FRS 102), applicable to charities preparing their accounts in accordance with FRS 102.

The financial statements are prepared under the historical cost convention, on the accruals **basis of accounting**, except where a different treatment is required by the Charities SORP (FRS 102).

Comparatives

The 2023/24 accounts were prepared on a Receipts and Payments basis. These financial statements (2024/25) are the first prepared on the accrual's basis required by the Charities SORP (FRS 102). Accordingly, the prior-year comparatives are not directly comparable with the current year figures.

Income recognition

Income is recognised when the charity has an entitlement, receipt is probable, and the amount can be reliably measured.

Donations are recognised when received.

Grant income is recognised in the period to which it relates.

Expenditure recognition

Expenditure is recognised when incurred, on an accrual's basis.

Costs are allocated to charitable activities.

Fixed assets

Tangible fixed assets costing over £1,000 are capitalised and depreciated on a straight-line basis over 3 years.

Funds

Unrestricted funds may be used at trustees' discretion in furtherance of the objects of the charity.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes

2. Income

| | Unrestricted Income £ | Restricted Income £ | Total 24/25 £'s | Total 23/24 £'s |
|--|-----------------------------|---------------------------|-----------------------|-----------------------|
| Charitable activities | | | | |
| Grants | | 109,163 | 109,163 | 63,829 |
| Opening deferred income Grants | | 0 | 0 | 0 |
| Closing deferred income Grants | | (87,334) | (87,334) | 0 |
| Total Grant Income | 0 | 21,829 | 21,829 | 63,829 |
| Income generated from services provided | 158,783 | | 158,783 | 122,126 |
| Opening deferred income from Services Provided | 0 | | 0 | 0 |
| Closing deferred income from Services Provided | (51,746) | | (51,746) | 0 |
| Total Income from Services Provided | 107,037 | 0 | 107,037 | 122,126 |
| Total Income | 107,037 | 21,829 | 128,867 | 185,955 |

3 Expenditure

| | Unrestricted £'s | Restricted £'s | Total 24/25 £'s | Total 23/24 £'s |
|------------------------------------|---------------------|-------------------|-----------------------|-----------------------|
| Salaries | 107,396 | 21,153 | 128,548 | 125,552 |
| Advertising | 715 | 0 | 715 | 0 |
| Professional Services | 3,272 | 0 | 3,272 | 2,005 |
| Audit & Admin Costs | 26,997 | 0 | 26,997 | 16,500 |
| Telephone | 1,988 | 0 | 1,988 | 0 |
| IT equipment | 635 | 0 | 635 | 799 |
| Office Sundries | 460 | 0 | 460 | 341 |
| Travel and Subsistence | 3,842 | 676 | 4,519 | 1,029 |
| Other staff costs | 153 | 0 | 153 | 0 |
| Bank Charges | 64 | 0 | 64 | 107 |
| Total Charitable Activities | 145,524 | 21,829 | 167,353 | 146,333 |

4 Debtors

| | 24/25 £'s | 23/24 £'s |
|-------------------------------|---------------|--------------|
| Trade debtors | 11,748 | 0 |
| Other debtors and prepayments | 0 | 0 |
| Total Debtors | 11,748 | 0 |

5 Creditors

| | 24/25 £'s | 23/24 £'s |
|---------------------------------------|----------------|--------------|
| Trade Creditors | 13,664 | (32) |
| Other taxes and social security costs | 4,550 | (216) |
| Deferred Income | 139,080 | 0 |
| Total Creditors | 157,294 | (248) |

6 Funds of the charity

| | As at 31 March 24 | Incoming Funds | Funds Expenditure | Transfer of Funds | As at 31 March 25 |
|-----------------------|------------------------------|---------------------------|------------------------------|------------------------------|------------------------------|
| a) Unrestricted funds | 106,537 | 108,270 | (145,524) | | 69,283 |
| b) Restricted funds | 0 | 21,829 | (21,829) | | 0 |
| Total Funds | 106,537 | 130,099 | (167,353) | 0 | 69,283 |

7 Restricted Funds

| | As at 31 March 24 | Incoming Funds | Funds Expenditure | As at 31 March 25 |
|-------------------------------|------------------------------|---------------------------|------------------------------|------------------------------|
| National Lottery | 0 | 5,354 | 5,354 | 0 |
| National Lottery (SOL) | 0 | 2,476 | 2,476 | 0 |
| Robertson Trust | 0 | 14,000 | 14,000 | 0 |
| Total Restricted Funds | 0 | 21,830 | 21,830 | 0 |