SAMARITANS OF DUNFERMLINE SCIO

Annual Report and Financial Statements

For the year ended

31 March 2026

Samaritans' Vision is that fewer people die by suicide

OSCR
Scottish Charity Regulator
www.oscr.org.uk
Registered SCIO
SC048206

MESSAGE FROM THE BRANCH DIRECTORS

We have pleasure in introducing our annual report and accounts for the year ending 31 March 2026.

This year we experienced a level of uncertainty following the Future Proofing decisions published by the Samaritans Board of Trustees. However, we have had time for reflection and understand that we will have an opportunity to be a part of the future shape and look of the branch structure in Scotland. Despite these announcements, our hardworking volunteers have continued to provide valuable support for the branch and to those individuals who need our service, for which we are deeply grateful.

We would also like to thank the many individuals and organisations who provide financial and other support; this has helped enormously in enabling us to keep the branch running.

John King and Linda Miller

Branch Directors

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The trustees present their report and financial statements together with the independent examiner's report for the year ended 31 March 2026.

OBJECTIVES AND ACTIVITIES

The purposes of the charity are:

- to enable persons in Dunfermline and the surrounding area, as well as elsewhere, who are experiencing feelings of distress or despair, including those who may be at risk of suicide, to receive confidential emotional support to improve their emotional health and to reduce the incidence of suicide;
- to promote a better understanding in society of suicide, suicidal behaviour and the value of expressing feelings which may otherwise lead to suicide or impaired emotional health; and
- to collaborate with and support the Samaritans Central Charity and its affiliated branches in fulfilling these objectives.

Samaritans' vision is that fewer people die by suicide. We work to achieve this by making it our mission to alleviate emotional distress and reduce the incidence of suicidal feelings and suicidal behaviour.

ACHIEVEMENTS AND PERFORMANCE

Organisational structure

The Board, which is responsible for the management of the charity, normally meets around 4 times per year.

Day-to-day management of the branch is delegated to the Branch Leadership Team ('BLT'). The BLT normally meets bi-monthly.

Volunteers

Our branch is run entirely by volunteers. Without them our Branch would not exist. As of the end of March 2026 there were 54 volunteers (up from 51 at the end of March 2025) with a further 5 new recruits undergoing training to potentially become listening volunteers. Of the 54 volunteers, 52 are primarily listening volunteers providing frontline support to callers (up from 48 in the previous year) and 2 are key support volunteers, namely our Treasurer and our Property Manager. The reality is that many of our volunteers, whether they be listening or support volunteers, carry out additional roles in:

- management and leadership of the branch;
- governance, finance and compliance;
- supporting volunteers;
- building maintenance, property management and housekeeping;
- IT support;
- health and safety;
- marketing and publicity;
- outreach activities in the local community;
- fundraising; and
- recruitment, selection, training and mentoring of new Samaritans.

This year also saw the Samaritans Central Charity set out its proposals for the future shape and direction of the organisation, under the banner of "Future Proofing Samaritans". Our volunteers had several opportunities to input towards these proposals through a national volunteer survey, subsequent participation in a series of webinars and the opportunity to feedback directly to the Chair of the Samaritans Board of Trustees and the Chief Executive of Samaritans. The final Future Proofing decisions were published in late 2025.

Listening service

The Samaritans 116 123 telephone helpline is open 24 hours a day, 7 days a week and forms the principal means through which the charity engages with and supports those needing our help. Our branch actively supported the helpline. Midway through the year our Branch increased its opening days from 5 to 6 with the addition of Sunday shifts. By the end of the year, we were offering some 65 hours per week of available shifts. This year our branch handled just over 8,500 calls for help, with our volunteers providing over 4,000 hours of emotional support responding to those calls.

Outreach – in person

Our outreach activities continued to grow again this year. There are now 16 volunteers in the branch who are trained in delivering outreach activities and this has enabled us to participate in more events than in the previous year, providing direct emotional support and raising awareness of Samaritans in the local community. We are involved in an average of 1 to 2 events each month. Amongst the many activities that we were involved in, we:

- provided emotional support and awareness to staff and students at Fife College during Freshers Week, a 'Get ready for Christmas' event and as part of the College's Well-Being Festival;
- promoted and supported locally, through an information stall in Bristo Square, Edinburgh, the national charity's Small Talk Saves Lives campaign;
- played an active part in the Fife Health and Social Care Partnership mental health awareness week with a presence at three local community centres;
- supported the National Suicide Prevention week in September with activities in local community centres;
- responded to many other requests from clubs, organisations (such as the Dunfermline Young at Heart Group) and public, private and community bodies (including the Dunfermline Fire Station, Amazon, Ingenico Technology) for information stands and presentations.

Outreach – awareness raising

In addition to face-to-face outreach, we continued to deliver targeted awareness of our services through focused local advertising. A key component of this is our ongoing relationship with Dunfermline Athletic Football Club. As well as investing in pitch side advertising for the 2025-26 season we arranged an Awareness Day at the team's home SPFL Championship game against Ayr United on 23rd September to promote Samaritans. We promoted, along with Kirkcaldy Branch, a campaign on Kingdom FM (which then became Original 106 (Fife)) radio in the two-week run up to Christmas, reminding people that Samaritans are there to listen if they are feeling overwhelmed with the financial and emotional pressures that Christmas can sometimes bring. We promoted several Samaritan and other campaigns through our channel on X and our website, such as Samaritans Awareness Day, and we ran several adverts and articles in the Dunfermline Press and Central Fife Times. We post weekly on X to our circa 850 followers.

Prison

Our prison team continues to support the Samaritans prisoner listening scheme in Glenochil Prison. We do this in conjunction with volunteers from Kirkcaldy Branch. We provided some 32.5 hours training and supporting prison listeners. The prison listeners held over 130 face-to-face contacts with fellow prisoners. Our prison activities have been running successfully for several years.

Recruitment and training

Our recruitment and training teams had a busy and productive year. Ensuring we can provide sufficient well-trained volunteers to provide our service is critical and is an ongoing challenge. During the year, we ran two recruitment drives using local print and social media to raise awareness. Overall, we had 39 expressions of interest in becoming a listening volunteer and 1 expression of interest in becoming a support volunteer. This latter expression of interest resulted in the branch being able to appoint a Property Manager. Information evenings and interviews were held for the listening volunteer roles, after which 13 potential volunteers progressed, in two tranches, to train as new listening volunteers.

The training team have had a busy year. Some 10 prospective volunteers have either undergone training or are currently completing training to be listening volunteers. The training team have also liaised with the Samaritans Training School to enable prospective volunteers to undertake their core training remotely. During the year one volunteer successfully completed their training remotely, demonstrating this approach can, with additional input from our training team, be a viable option that can provide added flexibility to both prospective volunteers and the branch. The training team held a continuous development session in February and oversaw the completion of mandatory EDI training by all volunteers in the branch.

FINANCIAL REVIEW

Overview

Gifts and donations from local organisations and the public continue to be a valuable source of income, for which we are immensely grateful. Our principal costs are publicity, training, and equipment for providing our service to callers, heating, lighting, insurance and maintenance of our Branch building. Full details can be found in the financial statements, whilst the following is a summary of income and expenditure for the year.

	2026	2025
	£	£
Income	12,570	17,600
Expenditure	(20,238)	(23,890)
Surplus/(Deficit) for the year	(7,668)	(6,290)
Total funds as at 01 April 2025	171,103	177,393
Total funds as at 31 March 2026	**163,435**	171,103

Grant funding

During the year, we received £7,031 (2025: £6,893) from the Fife Council. These funds are used to assist with our activities in support of our contribution in the delivery of the Fife Local Suicide Action plan.

We also received £280 from a local charity towards the cost of new noise reduction headphones for our operations room for which we are very grateful.

Reserves Policy

Given the uncertainty of recurring income from donations and legacies, the trustees consider that twelve to eighteen months of expenditure, is an appropriate level of reserves. Free reserves at the year-end, which exclude designated and restricted funds, and close to the target level, were:

	2026	2025
	£	£
Total funds as at 31 March 2026	163,435	171,103
Less: Fixed assets	(131,603)	(136,889)
Free reserves as at 31 March 2026	**31,832**	34,214

FUTURE PLANS

Our plans for 2026/27 include:

- aligning our volunteer shift rotation with the developing Scottish Regional Rota to ensure we continue to effectively deliver our service to best maximise impact;
- introducing new hours of need shifts to better support delivery of the 24/7 helpline;
- playing an active role in the Pathfinder process being run by Samaritans Central Charity to identify the future shape and look of the branch structure in Scotland;
- continuing to participate in Fife Council's Community Health and Wellbeing Programme, offering awareness and emotional support in community centres throughout west Fife;

- continuing to grow our visible presence in the community through involvement in local initiatives, events and campaigns;
- furthering our outreach work with local high schools, business organisations and Scotrail/Network Rail and with Dunfermline Athletic FC;
- reassessing how we can best communicate awareness locally to those who may need our help;
- ensuring the branch can continue to attract and retain volunteers to continue to grow our capacity to support those who need our help; and
- running an internal engagement process to identify those who may be interested in becoming the next Branch Director.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is a Scottish Charitable Incorporated Organisation (SCIO) governed by its constitution effective from 01 August 2018. It is the successor charity to Samaritans of Dunfermline, which was an unincorporated association (Charity No SC005266), established in 1966.

Appointment of trustees

The Board of Trustees comprises:

- The Branch Director(s), who is(are) selected for that position following a process approved by the Samaritans Central Charity involving consultation with the members of the Branch and subject to the approval of, and participation by, the Regional Director and the approval of the Central Charity Board of Trustees
- A secretary and a treasurer elected by the members of the charity at the AGM
- Up to eight further trustees elected by the members of the charity at the AGM
- Up to two additional trustees co-opted by the existing trustees

Risk assessment

The trustees maintain a comprehensive risk register, which is regularly reviewed and updated as required. The principal risks to which the Branch is exposed are failures to:

- sustain a culture of positive volunteer wellbeing;
- manage income and expenditure in a challenging financial environment; and
- comply with all relevant statutory obligations and good practice;

Samaritans has policies and procedures in place to mitigate these risks including health and safety, safeguarding, disclosure checks, ongoing training and mentoring of volunteers, comprehensive insurance, building maintenance, financial controls, budgeting and monitoring.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity name	Samaritans of Dunfermline SCIO		
Charity number	SC048206		
Principal office	22 Townhill Road		
	Dunfermline		
	KY12 0QX		
Website address	www.samaritans.org/branches/dunfermline		
Current trustees	John King		Director
	Linda Miller		Director / Secretary
	Michael Brougham	Appointed 03/11/2024	Treasurer
	Barrie Davies	Appointed 30/09/2025	
	Barry Hynd	Appointed 30/09/2025	
	Denise Martin	Appointed 30/09/2025	
	Craig Stewart	Appointed 30/09/2025	
Other trustees who	Marjorie Atkinson	Resigned 30/09/2025	
served during the year	Sheila Brown	Resigned 30/09/2025	
Bankers	Bank of Scotland plc		
	PO Box 1000		
	BX2 1LB		
Independent examiner	Christopher Smith BSc (Hons)		
	Glascairn Cottage		
	Aytounhill		
	Newburgh		
	Cupar		
	KY14 6JH		

APPROVAL

This report, which has been prepared in accordance with the Charities and Trustee Investment (Scotland) Act 2005, was approved by the trustees on 26 May 2026 and signed on their behalf by:

John King

John King
Branch Director

Independent Examiner's Report to the Trustees of Samaritans of Dunfermline SCIO

I report on the financial statements of the charity for the year ended 31 March 2026, which are set out on pages 9 to 19.

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 Investment (Scotland) Act 2005 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations"). The trustees consider that the audit requirement of Regulation (10)(1)(a)-(c) of the 2006 Regulations does not apply.

It is my responsibility to examine the financial statements under section (44)(1)(c) of the 2005 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 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 matter came 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 Regulations, and
    - to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Regulations

    have not been met, or
2. to which, in my opinion, attention should be drawn to enable a proper understanding of the financial statements to be reached.

Chris Smith

Christopher Smith, BSc (Hons) FCIE
Glascairn Cottage
Aytounhill
Newburgh
Cupar
KY14 6JH
05 June 2026

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2026

	Note	Unrestricted Funds £	Designated Funds £	Restricted Income Funds £	**Total 2026 £**	Total 2025 £
Income from:						
Donations:						
General donations		4,413	-	-	**4,413**	8,079
Gift Aid		344	-	-	**344**	829
Grants	6	7,300	-	280	**7,580**	7,843
Fund raising		-	-	-	**-**	454
Investment income (Bank interest)		233	-	-	**233**	395
		12,290	-	280	**12,570**	17,600
Expenditure on:						
Raising funds		11	-	-	**11**	53
Charitable activities:						
Contribution to central charity		618	-	-	**618**	606
Service delivery	7	5,329	-	-	**5,329**	7,515
Branch costs	8	7,165	6,184	305	**13,654**	15,063
Governance costs	9	626	-	-	**626**	653
		13,749	6,184	305	**20,238**	23,890
Net Income / (Expenditure)		(1,459)	(6,184)	(25)	**(7,668)**	(6,290)
Transfers between funds	15	(923)	898	25	**-**	-
Net movement in funds		(2,382)	(5,286)	-	**(7,668)**	(6,290)
Total funds as at 01 April 2025		34,214	136,889	-	**171,103**	177,393
Total funds as at 31 March 2026		31,832	131,603	-	**163,435**	171,103

The above statement:

- includes all gains and losses recognised during the year, all of which derive from continuing activities
- excludes funds received on behalf of other charities as shown in Note 17

Comparative figures by fund type are shown in Note 17

The Notes on pages 12 to 19 form an integral part of these financial statements

STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2026

			Fixed Assets		
		Unrestricted	Designated	**Total**	Total
		Funds	Fund	**2026**	2025
	Note	£	£	**£**	£
Fixed assets					
Tangible assets	10	-	131,603	**131,603**	136,889
Current assets					
Debtors	11	475	-	**475**	472
Cash at bank	12	32,359	-	**32,359**	34,805
		32,834	-	**32,834**	35,277
Current liabilities					
Creditors (due within one year)	13	(1,002)	-	**(1,002)**	(1,063)
Net current assets		31,832	-	**31,832**	34,214
Net assets		31,832	131,603	**163,435**	171,103
Funds of the charity					
Unrestricted funds		31,832	131,603	**163,435**	171,103

Comparative figures by fund type are shown in Note 18

The Notes on pages 12 to 19 form an integral part of these financial statements.

These financial statements, which have been prepared in accordance with the Charities and Trustee Investment (Scotland) Act 2005, were approved by the trustees on 26 May 2026 and signed on their behalf by:

John King

John King
Branch Director

Michael Brougham

Michael Brougham, MCBI FCIE
Treasurer

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2026

	Note	2026	2025
	Note	£	£
Cash flows from operating activities:			
Net Income/(Expenditure) for the year		**(7,668)**	(6,290)
Adjustments for:			
Depreciation	10	**6,184**	7,306
(Increase)/Decrease in debtors	11	**(3)**	(223)
Increase/(Decrease) in creditors	13	**(61)**	(889)
Net cash provided by/(used in) operating activities		**(1,548)**	(96)
Cash flows from investing activities:			
Purchase of fixed assets	10	**(898)**	(1,368)
Net cash used in investing activities		**(898)**	(1,368)
Net movement in cash		**(2,446)**	(1,464)
Cash at bank as at 01 April 2025		**34,805**	36,269
Cash at bank as at 31 March 2026	12	**32,359**	34,805

The Notes on pages 12 to 19 form an integral part of these financial statements.

1. Basis of Preparation

1.1. These financial statements have been prepared under the historical cost convention, with items recognised at cost or transaction value, unless otherwise stated in the relevant note(s), in accordance with:

(a) The Charities and Trustee Investment (Scotland) Act 2005

(b) The Charities Accounts (Scotland) Regulations 2006 (as amended)

(c) FRS102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (January 2022)

(d) Charities SORP (FRS102) (second edition - October 2019) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)

1.2. The financial statements have been prepared in sterling, which is the functional currency of the charity. Monetary amounts are rounded to the nearest £1.

1.3. In preparing the financial statements, the trustees were not required to make any judgements that would have a material effect on the numbers reported.

1.4. There have been no changes to the basis of preparation or to the previous year's financial statements.

1.5. The charity meets the definition of a public benefit entity as defined by FRS102.

1.6. The charity is dependent on the continuing support of its volunteers, donors and supporters. The trustees have no reason to consider that this will not continue or that there are any material uncertainties about the charity's ability to continue in operational existence for the foreseeable future. Accordingly, the trustees have continued to prepare the financial statements on the going concern basis.

2. Accounting Policies

2.1. Fund Accounting

(a) Unrestricted funds are those that can be expended at the discretion of the trustees in the furtherance of the objects of the charity.

(b) Designated funds are unrestricted funds that the trustees have set aside for specific purposes. The designation is administrative only and does not restrict the trustees' ability to apply the funds.

(c) Restricted funds are those that may only be used for specific purposes. Restrictions arise when specified by the donor, or when funds are raised for specific purposes.

(d) The purposes of the funds are shown in Note 16.

2.2. Income

Income is recognised and included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to the income; receipt is probable; and the monetary value can be measured with sufficient reliability. The specific bases used are as follows:

(a) Donations and grants are recognised on receipt.

(b) Gift Aid is recognised in the same accounting period as the donation to which it relates.

(c) Where income has related expenditure (e.g. fundraising), the income and related expenditure are reported gross in the SoFA.

2.3. Expenditure and Liabilities

Liabilities are recognised when it is probable that there is a legal or constructive obligation committing the charity to pay out resources and the monetary value can be measured with sufficient reliability.

(a) Expenditure is recognised on the accruals basis.

(b) Governance costs include the costs of preparation and examination of the statutory financial statements, the cost of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

(c) The charity is not registered for VAT. Irrecoverable VAT is included in the expenses to which it relates.

2.4. Volunteers

(a) The value of voluntary help is not included in the financial statements but is described in the trustees' annual report.

2.5. Tangible assets

Tangible assets are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or, if gifted, at their value on receipt. Depreciation is provided to write off the cost of each item, over its estimated useful economic life, as follows:

Asset Class	Depreciation method	Years
Land and buildings	Straight line	50
Building improvements	Straight line	50
Fixtures and fittings	Straight line	5
Equipment	Straight line	3

2.6. Debtors

(a) Trade and other debtors are recognised at the settlement amount due after any trade discount offered.

(b) Prepayments are valued at the amount prepaid.

2.7. Cash

(a) Cash means cash in hand and bank deposits repayable on demand.

2.8. Creditors

(a) Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount, after allowing for any trade discounts due.

(b) Accrued charges are valued at the settlement amount accrued.

2.9. Financial Instruments

(a) The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2.10. Taxation

(a) The charity is not liable to corporation tax or capital gains tax on its charitable activities.

3. Trustee remuneration and benefits

(a) No remuneration was paid to the trustees during the year, or in the previous year.

(b) The charity's insurance policy includes trustee indemnity insurance cover for all its trustees. No other benefits were received by the trustees during the year or in the previous year.

4. Trustee expenses

		2026		2025	
		Trustees	**£**	Trustees	£
Travel		**1**	**13**	-	-

5. Transactions with related parties

There were no transactions with related parties during the year. In the previous year, a donation of £1,250 including gift aid, was received from Lawrence Atkinson, the son of Marjorie Atkinson, who at the time was one of the charity’s trustees, towards the purchase of office chairs.

6. Grant income

		Unrestricted	Restricted	**Total**	Total
		Funds	Funds	**2026**	2025
		£	£	**£**	£
Dunfermline Round Table		-	280	**280**	-
Fife Council		7,031	-	**7,031**	6,893
Samaritans - Prison support		269	-	**269**	950
Total 2026		7,300	280	**7,580**	7,843
Total 2025		7,843	-	**7,843**	

7. Service delivery

				2026	2025
				£	£
Advertising and publicity				**4,599**	5,304
Conferences and training				**-**	1,074
Outreach				**489**	-
Printing, postage and stationery				**228**	245
Telephone and internet				**-**	568
Travel and accommodation				**13**	324
				5,329	7,515

8. Branch costs

	Unrestricted Funds	Designated Funds	Restricted Funds	**Total 2026**	Total 2025
	£	£	£	**£**	£
Bank Charges	5	-	-	**5**	-
Cleaning and housekeeping	1,486	-	-	**1,486**	1,633
Heating and lighting	2,544	-	-	**2,544**	3,330
Insurance	1,305	-	-	**1,305**	1,247
Office equipment and licences	562	-	305	**867**	373
Repairs and maintenance	1,263	-	-	**1,263**	1,174
Depreciation	-	6,184	-	**6,184**	7,306
Total 2026	7,165	6,184	305	**13,654**	15,063
Total 2025	7,757	7,306	-	**15,063**	

9. Governance costs

	2026	2025
	£	£
AGM costs	**477**	455
Annual accounts	**102**	105
PVG Fees	**-**	58
Data protection registration	**47**	35
	626	653

10. Tangible assets

	Freehold Land & Buildings	Building Improve-ments	Fixtures & Fittings	Equipment	**Total**
	£	£	£	£	**£**
Cost					
As at 01 April 2025	95,400	122,252	20,471	30,535	**268,658**
Additions	-	-	-	898	**898**
Disposals	-	-	-		**-**
As at 31 March 2026	95,400	122,252	20,471	31,433	**269,556**
Depreciation					
As at 01 April 2025	46,201	38,704	17,241	29,623	**131,769**
Charge for the year	1,908	2,445	1,076	755	**6,184**
Eliminated on disposals					**-**
As at 31 March 2026	48,109	41,149	18,317	30,378	**137,953**
Net Book Value					
As at 01 April 2025	49,199	83,548	3,230	912	**136,889**
As at 31 March 2026	47,291	81,103	2,154	1,055	**131,603**

11. Debtors

	2026	2025
	£	£
Trade debtors (due within 12 months)	**475**	340
Prepayments and accrued income	**-**	132
	475	472

12. Cash

	2026	2025
	£	£
Bank Deposit A/c	**32,250**	34,800
Bank Current A/c	**109**	5
	32,359	34,805

13. Creditors

	2026	2025
	£	£
Trade creditors (due within 12 months)	**384**	457
Samaritans Central Charity	**618**	606
	1,002	1,063

14. Movement in funds

	Balance 31/03/2025	Income	Expenditure	Transfers	**Balance 31/03/2026**
	£	£	£	£	**£**
Unrestricted funds					
General	34,214	12,290	(13,749)	(923)	**31,832**
Designated funds					
Fixed assets	136,889	-	(6,184)	898	**131,603**
Restricted funds					
Headsets	-	280	(305)	25	**-**
	171,103	12,570	(20,238)	-	**163,435**

Comparative figures for the previous year are shown in Note 19.

15. Transfers between funds

(a) £898 was transferred from the general fund to the fixed assets fund being the cost of purchasing two desktop computers.

(b) £25 was transferred from the general fund to the headsets fund to the meet the cost not covered by the grant funding.

16. Purpose of funds

General	An unrestricted fund that may be expended at the discretion of the trustees in furtherance of the objects of the charity.
Fixed assets	An unrestricted designated fund representing the net book value of the charity's tangible assets.
Headsets	Grant funding received for the purchase of noise reducing headsets

17. Comparative Statement of Financial Activities

	Unrestricted Funds	Designated Funds	Restricted Income Funds	**Total 2025**	Total 2,024
	£	£	£	**£**	£
Income from:					
Donations and legacies:					
Donations	6,879	-	1,200	**8,079**	13,301
Gift Aid	579	-	250	**829**	327
Grants	7,843	-	-	**7,843**	9,251
Fund Raising	454	-	-	**454**	381
Investment income (Bank interest)	395	-	-	**395**	357
	16,150	-	1,450	**17,600**	23,617
Expenditure on:					
Raising funds	53	-	-	**53**	306
Charitable activities:				**-**	
Contribution to central charity	606	-	-	**606**	833
Service delivery	7,515	-	-	**7,515**	6,307
Branch costs	7,757	7,306	-	**15,063**	16,516
Governance costs	653	-	-	**653**	520
	16,584	7,306	-	**23,890**	24,482
Net Income / (Expenditure)	(434)	(7,306)	1,450	**(6,290)**	(865)
Transfers between funds	82	1,368	(1,450)	**-**	-
Net movement in funds	(352)	(5,938)	-	**(6,290)**	(865)
Total funds as at 01 April 2024	34,566	142,827	-	**177,393**	178,259
Total funds as at 31 March 2025	34,214	136,889	-	**171,103**	177,394

18. Comparative Statement of Financial Position

		Unrestricted	Designated	**Total**	Total
		Funds	Funds	**2025**	2,024
		£	£	**£**	£
Fixed Assets					
Tangible assets		-	136,889	**136,889**	142,827
Current assets					
Debtors		472	-	**472**	249
Cash at bank		34,805	-	**34,805**	36,269
		35,277	-	**35,277**	36,518
Current liabilities					
Creditors (due within one year)		(1,063)	-	**(1,063)**	(1,951)
Net current assets		34,214	-	**34,214**	34,567
Net assets		34,214	136,889	**171,103**	177,394
Funds of the charity					
Unrestricted funds		34,214	136,889	**171,103**	177,394

19. Comparative Movement in Funds

	Balance				**Balance**
	31/03/2024	Income	Expenditure	Transfers	**31/03/2025**
	£	£	£	£	**£**
Unrestricted funds					
General	34,566	16,150	(16,584)	82	**34,214**
Designated funds					
Fixed assets	142,827	-	(7,306)	1,368	**136,889**
Restricted funds					
Fire doors	-	1,450	-	(1,450)	**-**
	177,393	17,600	(23,890)	-	**171,103**

Samaritans of Dunfermline is very grateful for all the support received throughout the year and, in particular, would like to thank the following:

Alexander Thomson (Plumbers)

Buchanan Family

Burntisland First Aid Services Trust

Cathedral Concert Society (Ripon)

Jonathan Combe

DC Thomson

Archie Denny

Dunfermline Athletic Football Club

Dunfermline Press

Dunfermline Round Table

Fife Council

Friends of Pittencrieff Park

Friends of St Margarets

Gleam Queens

The Governor, HMP Glenochil

Great North of Scotland Railway Association

Holy Trinity Church

Perth Gospel Hall

Pitbauchlie House Hotel

Printing Services (Fife) Ltd

Barbara Scott

Christopher Smith

Phil Smithard

Three Rings CIC

Tom Thumb Nusery and Playgroup

Young at Heart Club

… and many others, some of whom prefer to support us privately or anonymously