PERTH SAMARITANS SCIO
STATEMENT OF RECEIPTS & PAYMENTS
FOR THE YEAR ENDING 31 MARCH 2026

	Note	Unrestricted Funds	Restricted Funds	**Total 2026**	Total 2025
		£	£	**£**	£
Receipts					
Donations		2,278		**2,278**	2,859
Gift Aid		200		**200**	1,946
Legacies		0		**0**	600
Prison grant		1,895		**1,895**	2,139
Other grants		6,000		**6,000**	6,450
Property rents		0		**0**	2,000
Fund raising		1,977		**1,977**	1,686
		12,350	0	**12,350**	17,680
Sale of fixed assets		0		**0**	155,000
		12,350	0	12,350	172,680
Payments					
Fund raising costs		1,483		**1,483**	1,065
Central charity contribution		0		**0**	0
Charitable activities					
Branch costs	7	28,510		**28,510**	41,583
Service delivery	8	6,614		**6,614**	8,613
Governance costs					
Data protection register		47		**47**	35
Donation in lieu of IE fee		0		**0**	150
		36,654	0	**36,654**	51,446
Purchase of fixed assets		1,905		**1,905**	220,000
		38,559	0	**38,559**	271,446
Surplus/(deficit) for year		-26,209	0	**-26,209**	-98,766

The Notes on pages 3 and 4 form an integral part of these accounts.

PERTH SAMARITANS SCIO
STATEMENT OF BALANCES
AS AT 31 MARCH 2026

	Note	Unrestricted Funds	Restricted Funds	**Total 2026**	Total 2025
		£	£	**£**	£
Cash at Bank					
Balance as at 1 April 2025		266,101		**266,101**	364,867
Surplus/(Deficit) for the year		-26,209		**-26,209**	-98,766
Balance as at 31 March 2026		239,892	0	**239,892**	266,101
Other Assets					
Tangible fixed assets	9	238,075		**238,075**	236,170
Debtors		1,355		**1,355**	1,867
		239,430	0	**239,430**	238,037
Liabilities					
Central charity dues		23,790		**23,790**	23,114
Other creditors		2,391		**2,391**	4,531
		26,181	0	**26,181**	27,645

The notes on pages 3 and 4 form an integral part of these accounts.

These accounts, which have been prepared in accordance with the Charities and Trustee Investment (Scotland) Act 2005, were approved by the trustees on 10th July 2026 and signed on their behalf by:

Simon Rycroft
Director

Kathy Mackay

Kathy Mackay
Treasurer

1. Basis of preparation

These accounts have been prepared on the receipts & payments basis in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended).

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

2. Fund accounting

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.

There are no restricted funds in the year ending 31 March 2026.

3. Taxation

The charity is not liable to corporation tax or capital gains tax on its charitable activities, and is not registered for VAT. All costs shown in the accounts are inclusive of VAT.

4. Trustee remuneration

There were no remuneration payments made to trustees during the year or in the previous year.

5. Trustee expenses

	2026		2025	
	No of Trustees	**Amount £**	No of Trustees	Amount £
Travelling expenses	**6**	**1305**	5	637

6. Transaction with related parties

There were no other transaction with related parties during the year or in the previous year.

7. Branch costs

	Total 2026	Total 2025
	£	£
Bank charges	**190**	159
Cleaning and housekeeping	**1519**	1142
Heating and lighting	**4594**	2780
Insurance	**1698**	2329
New equipment	**510**	16822
Professional fees	**14217**	10581
Repairs and maintenance	**5538**	7588
Sundries	**244**	182
	28510	41583

Professional fees are for design and building warrant costs relating to the proposed work to be done on 18 Unity Terrace which was purchased in May 2024.

8. Service delivery costs

	Total 2026	Total 2025
	£	£
Advertising and publicity	**14**	409
Conferences and training	**244**	59
Outreach	**188**	169
Postage and stationery	**301**	870
Prison expenses	**497**	368
Telephone	**0**	2388
Travelling expenses	**5370**	4350
	6614	8613

9. Fixed assets

The charity is bases at 18 Unity Terrace, Perth, which was purchased in May 2024.

The value shown in the current year's accounts is the purchase price of the property.

	2026	2025
	£	£
Buildings	**220000**	220000
Contents	**18075**	16170
	238075	236170

10. Movement in funds

	As at 31/03/2025	Receipts	Payments	**As at 31/03/2026**
	£	£	£	**£**
General funds	266,101	12,350	-38,559	**239,892**

Independent examiner's report on the accounts

Report to the trustees/members of Perth Samaritans SCIO

Registered charity number SC048125

I report on the accounts of the charity for the year ended 31 March 2026, which are set out on pages 1 to 5.

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 accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts 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 accounts.

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 accounts which accord 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 accounts to be reached.

Signed: I Ottiwell **Date: 10th July 2026**

Name: Ian Ottiwell

Address: The Stables
Leslie Mains
Glenrothes
KY6 3EP