

Dundee Samaritans SCIO

Report and Accounts

for the year ended

31 March 2025

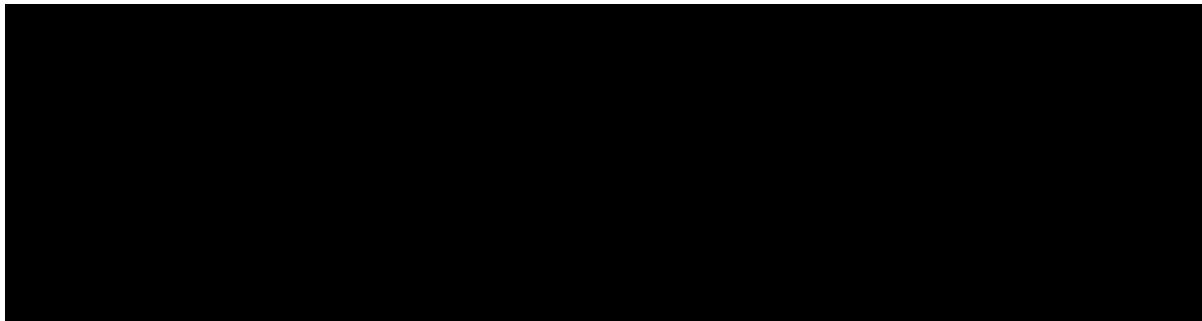
Charity Number: SC 047135

Dundee Samaritans SCIO
Report and Accounts
For the year ended 31 March 2025

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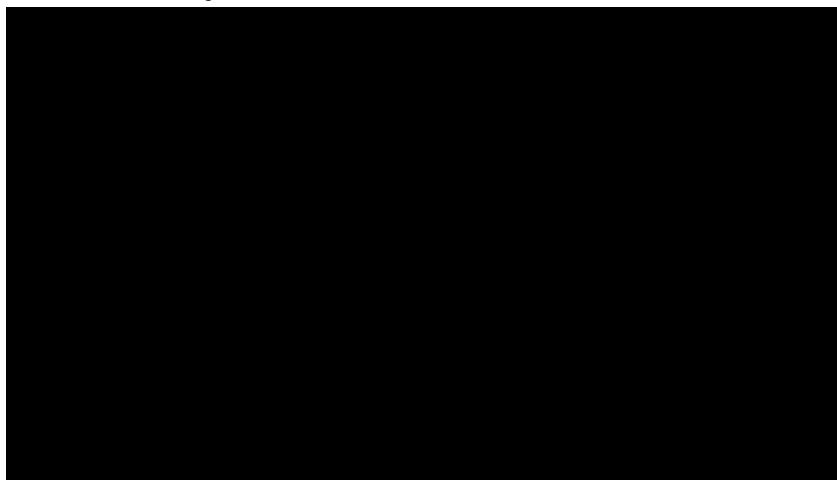
Dundee Samaritans SCIO

Reference & Administrative Information



Scottish Charity reference: SC 047135

Trustees at year-end



Dundee Samaritans SCIO

Report of the Trustees For the Year Ended 31 March 2025

The Trustees are pleased to present their report and the accounts for the year ended 31 March 2025.

Structure, Governance and Management

Dundee Samaritans SCIO was incorporated as a Scottish Charitable Incorporated Organisation (SCIO) on 31 January 2017 as a result of a “Change to SCIO application” by Samaritans of Dundee (SC012365) which was an Unincorporated Association registered as a charity on 25 May 1971. The affairs of Dundee Samaritans SCIO are conducted by the trustees of the charity. Other reference and administrative information, including the names of the trustees, is shown on page 2.

Risk Management

The Trustees are aware of the major risks affecting the charity and consider that, as far as possible, appropriate procedures are in place to mitigate those risks.

Objectives & Activities

The objects of the charity are:

- To enable persons in Dundee 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 at any time of the day or night in order 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 Samaritans Central Charity and its affiliated branches in fulfilling these Objects

Overview of the Year.

2024 to 2025 continued to be a very busy one with a high demand for our service.

The Samaritan's aim is **‘to prevent suicide by providing emotional support to those struggling to cope or are in crisis.’**

We are continuing to grow our numbers – selecting, training new Samaritans twice this year and have another new group starting in the autumn.

Our local outreach has been very busy – we support Castle Huntly and the Bella Centre monthly helping those in transition back to their community.

Our dedicated prison team support those prisoners who choose to give their time for their fellow inmates. Nearing the end of a sentence is a vulnerable time with the thought of the stress of everyday life ahead of them. The listeners service is especially important in the open prison facility and I would like to acknowledge all the team who support our listeners.

Our other outreach include supporting the Dundee Change centre, both universities, the railway team when they need us and being part of the local suicide prevention team.

Our branch members come together during the year to continue their development as Samaritans participating in ongoing training and taking part in social events so we support each other and build our Samaritans family. This is particularly important as it assists us all when we go on our phone shifts weekly.

Dundee Samaritans SCIO

Report of the Trustees (continued)

Financially to keep our branch running is a costly experience. We have to maintain our building, heat, light, upkeep of equipment, cleaning etc. The continued increase in the cost of these expenses is carefully monitored and we look at ways to keep these costs to a minimum.

All Dundee Samaritans are extremely grateful for all of the individuals, Trusts and organisations who support us. We ensure that every donation counts – without our donors and volunteers we could not maintain our vital work. Our hope is that by volunteering we help reduce deaths by suicide.

Financial Review

Total income for the year was £36,608, with expenditure of £41,338 giving a net decrease in funds of £4,730 (2024: decrease of £14,781). Details of income and expenditure are shown in the statement of financial activities on page 6 and the accompanying notes to the accounts.

The main source of income continues to be from donations which totalled £27,895. We are extremely grateful to all individuals and organisations for their support.

Unrestricted funds of £299,026 have been carried forward as detailed in note 9. The fixed asset fund, representing the value of the fixed assets, is £179,125 and the unrestricted general fund, which represents the free reserves of the charity stands at £119,901.

Reserves

Dundee Samaritans has a two-part policy whereby any restricted reserve fund may only be used for those purposes that have been formally agreed between the donor and the Samaritans; and the non-restricted cash reserve should cover a minimum of twice the annual underlying running costs.

The present level of free reserves, represented by the balance of £119,901 on the general fund, satisfies the reserve policy.

Signed on behalf of the Trustees

Trustee

Date: 10 September 2025

**Report of the Independent Examiner
To the Trustees of
Dundee Samaritans SCIO**

I report on the accounts for the year ended 31 March 2025 set out on pages 6 to 12.

Respective responsibilities of management committee (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) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) 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.

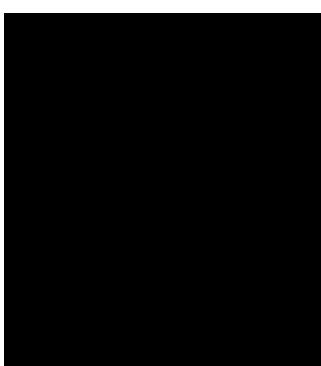
Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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 8 of the 2006 Accounts Regulationshave 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.



Date: 10 September 2025

Dundee Samaritans SCIO**Statement of Financial Activities (including Income & Expenditure Account)****For the Year Ended 31 March 2025**

Income:	Note	Unrestricted	
		Total	Total
		2025	2024
Donations & fundraising	2	33,895	28,792
Bank interest received		2,713	713
Total income		36,608	29,505
 Expenditure:			
Publicity & promotion		847	821
Travelling & supplies		3,631	4,349
Branch contribution & BREF		9,107	12,138
Property costs	3	18,912	18,152
Office costs	4	1,790	2,208
Independent Examination		200	200
Depreciation		6,521	6,209
Misc. expenditure		330	209
Total Expenditure		41,338	44,286
 Net (expenditure) for year		(4,730)	(14,781)
 Net movement in funds		(4,730)	(14,781)
 Funds brought forward		303,756	318,537
 Funds carried forward		299,026	303,756

All incoming resources and resources expended are derived from continuing activities. The Charity has no recognised gains or losses other than those included in the Statement of Financial Activities above.

The notes on pages 8 to 12 form part of these financial statements.

Dundee Samaritans SCIO**Balance Sheet at 31 March 2025**

	Note	2025	2024
		£	£
Fixed Assets			
Tangible assets	6	<u>179,125</u>	<u>184,711</u>
Current Assets			
Debtors	7	1,426	1,122
Cash at bank and in hand		<u>119,959</u>	<u>132,407</u>
		121,385	133,529
Creditors			
Amounts falling due within one year	8	<u>1,484</u>	<u>14,484</u>
Net Current Assets		<u>119,901</u>	<u>119,045</u>
Net Assets		<u>299,026</u>	<u>303,756</u>
Funds:			
Designated funds	9	179,125	184,711
Unrestricted general fund	9	<u>119,901</u>	<u>119,045</u>
Total Funds		<u>299,026</u>	<u>303,756</u>

The accounts have been prepared in accordance with the Charities SORP (FRS 102).

The accounts on pages 6 to 12 were approved by the Trustees on 10 September 2025 and are signed on their behalf by:

Signed:



Date: 10 September 2025

Trustee

The notes on pages 8 to 12 form part of these financial statements.

Dundee Samaritans SCIO

Notes to the Financial Statements For the year ended 31 March 2025

1. Accounting Policies

Basis of Accounting

The financial statements of the charity, which constitutes a public benefit entity as defined by FRS102, have been prepared on the historical cost basis and in accordance with the requirements of the Charities SORP (FRS 102): '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 (FRS102) (effective 1 January 2015)'; and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

The charity has applied the alternative structure allowed by paragraph 4.22 of the Charities SORP and has not reported on an activity basis. It has also taken advantage of the exemption permitted for smaller charities not to prepare a Statement of Cash Flows.

In 2018 the accounts were prepared on a Receipts and Payments basis. The only figure potentially requiring adjustment was the accrual for the independent examination. Since this figure is not material, and to avoid any confusion about restatement, the comparative figures for 2018 have not been restated.

Going Concern Basis

The financial statements have been prepared on a going concern basis. The Trustees have assessed the charity's ability to continue as a going concern and have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing these financial

Income

Generally income is recognised and included in the accounts when the charity has entitlement to the funds, any performance or other conditions attaching to the income have been met, the income has been received or receipt is considered probable and the amount can be measured reliably.

Income from annual grants is recognised in the period to which the grant relates. Any grants received in advance or arrears are included as deferred or accrued income as relevant. Any grants or donations received for performance in a future financial period are also included in deferred income.

Income from other grants and donations is recognised on receipt. Where a grant or donation is received for a specific purpose, it is included in restricted income and any unexpended portion carried forward as a restricted fund.

Expenditure

All expenditure is accounted for on an accruals basis and when there is a legal or constructive obligation to make a payment to a third party.

(accounting policies continued on next page)

Dundee Samaritans SCIO

Notes to the Financial Statements For the year ended 31 March 2025

1. Accounting Policies (continued)

Tangible Fixed Assets

Tangible fixed assets are stated at cost less depreciation. Depreciation is calculated to write off the cost of each asset over its estimated useful life and is charged at the following rates

Property - 2%

Equipment - 20%

Taxation

Dundee Samaritans SCIO is a recognised charitable body and is exempt from corporation tax on its charitable activity. It is not registered for VAT and expenditure includes VAT where appropriate.

Debtors

Trade and other debtors are recognised at the settlement amount due less any impairment. Prepayments relate to amounts paid in advance for expenditure attributable to future financial periods. Accrued income relates to income due for the current year, which had not been billed or received at the year-end.

Creditors

Creditors are recognised, at settlement amount, where the charity has a present obligation resulting from a past event, which is likely to result in the transfer of funds to a third party, and the amount due can be measured or estimated reliably.

Other basic financial instruments

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

Funds

Unrestricted funds can be used in accordance with any of the charitable objects at the discretion of the trustees.

Designated funds are set aside for particular purposes by the trustees. These include a fixed asset fund, which is equivalent to the net book value of tangible fixed assets.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Accounting estimates

The trustees do not consider that there are any areas of the financial statements where significant judgements are being carried out.

Dundee Samaritans SCIO**Notes to the Accounts**
For the Year Ended 31 March 2025

	Total 2025	Total 2024
	£	£
Trusts	21,000	17,000
Individual donations & other	6,895	5,816
Donations in Kind	<u>6,000</u>	<u>5,976</u>
	<u>33,895</u>	<u>28,792</u>
 3. Property costs		
Water rates & council tax	6,000	5,976
Gas & Electricity	6,219	4,398
Premises insurance	1,122	1,082
Repairs & servicing	4,256	5,800
Property maintenance & hygiene	<u>1,315</u>	<u>896</u>
	<u>18,912</u>	<u>18,152</u>
 4. Office costs		
Printing, stationery & software	865	1,017
Internet services	925	1,191
Postage	<u>-</u>	<u>-</u>
	<u>1,790</u>	<u>2,208</u>

5. Trustees remuneration and expenses

No emoluments were paid to the trustees during the year, nor in the previous year.
Travel expenses of £237 were reimbursed to 1 trustee (2024: £332 to 4 trustees).

Dundee Samaritans SCIO

Notes to the Accounts (continued)

6. Tangible Fixed Assets	Property	Fixtures & Fittings	Equipment	Total
Cost	£	£	£	£
At 1 April 2024	310,449	18,147	36,657	365,253
Additions in year	-	-	935	935
Disposals	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2025	<u>310,449</u>	<u>18,147</u>	<u>37,592</u>	<u>366,188</u>
Depreciation				
At 1 April 2024	125,738	18,147	36,657	180,542
Charge for period	6,209	-	312	6,521
On disposals	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2025	<u>131,947</u>	<u>18,147</u>	<u>36,969</u>	<u>187,063</u>
Net Book Value				
At 31 March 2025	<u>178,502</u>	<u>-</u>	<u>623</u>	<u>179,125</u>
At 31 March 2024	<u>184,711</u>	<u>-</u>	<u>-</u>	<u>184,711</u>
7. Debtors	2025	2024		
	£	£		
Prepayments and other debtors	<u>1,426</u>	<u>1,122</u>		
	<u>1,426</u>	<u>1,122</u>		
8. Creditors	£	£		
Deferred income - grant received in advance	-	13,000		
Accruals & other creditors	<u>1,484</u>	<u>1,484</u>		
	<u>1,484</u>	<u>14,484</u>		

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Notes to the Accounts (continued)

9. Movement on Funds

	Note	At 1/4/24	Incoming Resources	Outgoing Resources	Transfers	At 31/3/25
		£	£	£	£	£
Unrestricted funds:						
<i>Designated funds:</i>						
Fixed asset fund	(a)	<u>184,711</u>	<u>-</u>	<u>(6,521)</u>	<u>935</u>	<u>179,125</u>
<i>Total Designated funds</i>		<u>184,711</u>	<u>-</u>	<u>(6,521)</u>	<u>935</u>	<u>179,125</u>
General fund		<u>119,045</u>	<u>36,608</u>	<u>(34,817)</u>	<u>(935)</u>	<u>119,901</u>
Total unrestricted		<u>303,756</u>	<u>36,608</u>	<u>(41,338)</u>	<u>-</u>	<u>299,026</u>
Total funds		<u>303,756</u>	<u>36,608</u>	<u>(41,338)</u>	<u>-</u>	<u>299,026</u>

(a) The fixed asset fund represents the net book value of fixed assets. Depreciation for each period is charged to the fund and the cost of assets purchased is transferred in.