CHARITY NO: SC047232

SAMARITANS OF GLASGOW SCIO

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

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REFERENCE AND ADMINISTRATIVE INFORMATION

Registered and Operational Address:	[redacted]
Charity Registration Number:	SC047232
Trustees:	[redacted]
Vice Director:	
Independent Examiners:	Wbg Services LLP 168 Bath Street Glasgow G2 4TP
Bankers:	Bank of Scotland PLC Direct Business PO Box 1000 BX2 1LB
Investment Managers:	Rathbones Investment Management George House 50 George Square Glasgow G2 1EH
Insurers:	Ecclesiastical Insurance Office Plc Pioneer Avenue Gloucester Business Park Brockworth Gloucester GL3 4AW

SAMARITANS OF GLASGOW SCIO

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their annual report and financial statements of the charity 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 accounts and comply with the charity's constitution, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 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 (FRS102).

The legal and administrative information on page one forms part of this report.

Objectives, Activities, Achievements and Performance

Samaritans' Vision is that fewer people die by suicide. Our mission is to enable persons in Glasgow and the surrounding areas 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.

We also aim 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.

We do this by:

- **Being available** to provide emotional support for people who are struggling to cope, including those who have had thoughts of suicide.
- **Reaching out** to high risk groups and communities to reduce the risk of suicide.
- **Working in partnership** with other organisations, agencies and experts.
- **Influencing public policy** and raising awareness of the challenges of reducing suicide.

We are committed to the following values:

- **Listening**, because exploring feelings alleviates distress and helps people reach a much better understanding of their situation and the options open to them.
- **Confidentiality**, because if people feel safe, they are more likely to be open about their feelings.
- **People making their own decisions wherever possible**, because we believe that people have the right to find their own solution and telling people what to do takes responsibility away from them.
- **Being non-judgemental**, because we want people to be able to talk to us without fear or prejudice or rejection.
- **Human contact**, because giving people time, undivided attention and empathy meets a fundamental emotional need and reduces distress and despair.

With the exception of a part-time admin support officer, Glasgow Samaritans is run entirely by the volunteer members. This means that many of our volunteers take on additional responsibilities beyond our core caller-facing roles, supporting with pastoral care, training, mentoring, education and fundraising activities.

Objectives, Activities, Achievements and Performance (continued)

The additional time commitment given by these volunteers is crucial to ensure Glasgow Samaritans can safely and skilfully support the most vulnerable in our society and contribute to our vision of reducing the number of people who die by suicide each year.

As in previous years, due to the diminished number of volunteers in the Branch, many shifts had to be closed. The capacity improvement recovery plan put in place by the Director has proved highly successful in enabling us to increase capacity in the training and mentoring teams meaning that we were able to recruit and train 32 new volunteers. The current Interim Co-Directors continue to monitor volunteer numbers and shift fulfilment in order to inform further recruitment plans. It remains our ambition to restore the branch to a capacity level which ensures we are optimising our contribution to a national 24 hour/7days a week service.

The branch's involvement in the local community continues to be an essential cornerstone of our service in Glasgow. In 24/25 we have:

- Worked in partnership with the local rail network and associated railway bodies, attending suicide prevention meetings with rail staff, holding outreach awareness sessions at local stations and supporting staff who have experienced a suicide on the network.

- Provided education talks to schools around Glasgow and also supported employers and charity sector organisations by providing workshops or stalls at their own events or employee mental Health Awareness days. Notable highlights this year include Ministry of Defence, Police Scotland and McMillan Nurses.

- Participated as a core member of the Wellbeing Zone at the annual TRNSMT festival in Glasgow, and event which attracts 120,000 attendees over 3 days in July.

- Actively supported the Scottish Prison Service suicide prevention strategy by training listeners in our affiliated prisons (Barlinnie and Low Moss) who are then skilled in providing emotional support to fellow prisoners on a one to one basis. The team also visits the listeners regularly to allow them to confidentially debrief their discussions and raise any issues. We also participated in a 3 day Mental Health event at Barlinnie prison.

In 24/25, our volunteers have undertaken:

- 2,724 Listening Shifts totalling over 9,000 hours helping vulnerable and suicidal callers.
- 1,061 Leader Shifts ensuring our policies and protocols are followed and our volunteers are supported.
- 54 Training Shifts helping to increase our volunteer numbers and improve our capacity.
- 20 Education/Outreach shifts raising awareness and helping develop skills in other organisations.
- 50 Prison Visits to train or debrief and support prison listeners.

Objectives, Activities, Achievements and Performance (continued)

We are passionate about maintaining the quality of our listening services and ensure that our volunteers undertake all necessary mandatory training. We also utilise peer listening (our Reflect Programme) to enable any areas of individual development to be identified. Our annual conference is also used as an opportunity for learning and development. This year there was a strong focus on safeguarding with both a presentation from the Samaritans National Safeguarding Team and an informal workshop run by some of our trainers.

The conference is also used as an opportunity to thank our volunteers for their commitment and the valuable work they do. Over the years, the quality of the facilities we have been able to offer in the branch has declined as the furniture, fittings and equipment have deteriorated or been broken. Although not empirically evidenced, it does seem likely that this may have been affecting our retention and shift attendance rates. We are delighted to say that funds have now been earmarked for a partial refurbishment, beginning in July 2025. This will include the core areas of duty room, rest room, training facilities and the office for our admin officer.

As this report shows there have been many positive achievements this year but we also recognise that the need for our our life-saving work is even greater than it has been in the past. We commit to continue doing everything in our power to serve our callers in the local community and nationally.

Structure, Governance and Management

<u>Governing Documents</u>

Samaritans of Glasgow SCIO is a Scottish registered Charitable Incorporated Organisation. It is governed by its constitution, dated, as last amended, 9th January 2017, and adopted 1st June 2017.

<u>Appointment of Trustees</u>

A minimum of three (to include Secretary and Treasurer) and a maximum of eleven Trustees are elected annually by the Members (as defined by the constitution) at the Annual General Meeting and can be re-elected each year provided they have served for no longer than six consecutive years. The Trustees have the power to co-opt up to two further members to fill specialist roles throughout the year. As set out in the constitution, the Director/one of the Branch Co-Directors serves as chair of the Trustees

<u>Trustee induction and training</u>

New Trustees undertake an online training module developed for the induction of Trustees by Samaritans Central Charity. This briefs them on their legal obligations under charity and company law, and their role within the Charity's management structure. Prior to attending their first Trustee meeting, they are advised to review minutes to ensure that they are fully informed of previous Charity performance, decisions taken, and financial performance.

Structure, Governance and Management (continued)

Organisation

The Trustees administer the charity and meet a minimum of four times per year. A Director, or co-directors is/are appointed to manage the day-to-day operations of the Charity. This is done via a working party every three years or earlier if required. The Regional Director also has the authority to appoint interim Director/co-directors.

The branch continued to benefit from the stability of an ongoing Director until the last quarter of the year when the incumbent resigned due to other commitments. Two interim co-directors have been appointed. This is seen as an opportunity to test the model of co-directorship which may make the Director role more attractive and sustainable for a wider range of volunteers. A Treasurer and four new Trustees were also appointed during the year and remain in post.

To facilitate operations, the Director has authority to delegate operational matters including finance, training, and selection to a team of Deputy Directors and coordinators.

Financial Review

The Branch Treasurer manages the overall finances of the organisation, with the assistance of the branch administrator who takes care of the day-to-day running of the Branch.

In February 2025, the Trustees appointed a professional fundraiser on a 9 month contract. This decision was made following a financial review which concluded that, if the current rate of income generation was to continue, the branch would become unviable. Initial planning has taken place and grant applications to over 50 funding bodies are expected to be made over the course of the contract.

The New Branch Contribution (NBC) for 2025 amounts to £10,452 (2024: £11,259). The NBC calculation is a percentage contribution of income and chargeable reserves of the charity.

The NBC contribution has decreased by £807 (2024: increased by £2,712) in the year.

Related parties and co-operation with other organisations

None of our trustees received any remuneration or other benefits from their work with the charity.

Management of investments

Investments are under the execution only management of Rathbones Investment Management, Glasgow, which is a registered investment manager under the Financial Conduct Authority.

The portfolio showed a capital value of £170,157 as of 31 March 2025 (2024: £211,959).

Reserves Policy

In running the organisation, whose main income is irregular donations and legacies but with a steady ongoing expenditure, it is necessary for reserves to be utilised in order to fill any funding gaps that may arise. The general free reserves as at the year end 31 March 2025 were £145,260 (2024: £154,201).

SAMARITANS OF GLASGOW SCIO

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

Structure, Governance and Management (continued)

Risk Management

The Branch Trustees are aware of their duties as Trustees of the charity's finances and liabilities. All Trustees undergo online Trustee training to explain their duties and responsibilities.

Plans for the Future

The Trustees aim to continue to grow the volunteer numbers in the branch, training and mentoring resources permitting. The outcome of the grant funding applications will also determine some of our plans including the potential for Phase 2 of refurbishment. A conference is planned for 2025/26.

Trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and 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 charity trustees to prepare financial statements for each 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 period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the applicable 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;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charity Accounts (Scotland) Regulations 2006, and the provisions of the constitution.

The trustees are also responsible for safeguarding the assets of the charity and 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.

Approved by the trustees and signed on their behalf by:

[redacted]

Date: 21 October 2025 Date: 21 October 2025

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF THE SAMARITANS OF GLASGOW SCIO FOR THE YEAR ENDED 31 MARCH 2025

I report on the accounts of the charity for the year ended 31 March 2025, which are set out on pages 8 to 18.

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) 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 respects 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 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.

[redacted]

Wbg Services LLP
168 Bath Street
Glasgow
G2 4TP

Date: 21 October 2025

SAMARITANS OF GLASGOW SCIO

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 31 MARCH 2025

(Including an Income and Expenditure account)

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	*Unrestricted Funds 2024 £*	*Restricted Funds 2024 £*	*Total Funds 2024 £*
Income and endowments from:							
Donations and legacies	**4**	64,995	-	**64,995**	*55,004*	*4,425*	***59,429***
Investments	**5**	4,823	-	**4,823**	*5,014*	*-*	***5,014***
Total Income		69,818	-	**69,818**	*60,018*	*4,425*	***64,443***
Expenditure on:							
Raising funds							
Investment management costs	**6**	701	-	**701**	*614*	*-*	***614***
Charitable activities	**8**	70,940	-	**70,940**	*65,656*	*4,425*	***70,081***
Affiliated new branch contribution	**9**	10,452	-	**10,452**	*11,259*	*-*	***11,259***
Total Expenditure		82,093	-	**82,093**	*77,529*	*4,425*	***81,954***
Net (expenditure) and net movement in funds before gains and losses on investments		(12,275)	-	**(12,275)**	*(17,511)*	*-*	***(17,511)***
Net (loss)/gains on investments		(835)	-	**(835)**	*6,936*	*-*	***6,936***
Net (expenditure)		(13,110)	-	**(13,110)**	*(10,575)*	*-*	***(10,575)***
Transfers between funds		-	-	**-**	*-*	*-*	***-***
Net movement in funds		(13,110)	-	**(13,110)**	*(10,575)*	*-*	***(10,575)***
Funds reconciliation							
Total Funds brought forward	**16**	480,558	-	**480,558**	*491,133*	*-*	***491,133***
Total Funds carried forward	**16**	467,448	-	**467,448**	*480,558*	*-*	***480,558***

The Statement of Financial Activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

SAMARITANS OF GLASGOW SCIO

BALANCE SHEET AS AT 31 MARCH 2025

	Note	2025 £	2024 £
***Fixed assets*:**			
Tangible assets	**12**	271,054	275,223
Investments	**13**	170,157	211,959
Total Fixed Assets		441,211	487,182
Current assets:			
Debtors	**14**	83	-
Cash at bank and in hand		41,254	9,201
Total Current Assets		41,337	9,201
***Liabilities*:**			
Creditors falling due within one year	**15**	(15,100)	(15,825)
Net current (liabilities)		26,237	(6,624)
Net assets		467,448	480,558
The funds of the charity:			
Restricted income funds		-	-
Unrestricted funds		467,448	480,558
Total charity funds	**16**	467,448	480,558

Approved by the trustees and signed on their behalf by:

[redacted]

Date: 21 October 2025

Date: 21 October 2025

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

1. Accounting Policies

(a) **Basis of preparation and assessment of going concern**
The accounts (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) to these accounts.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (SORP FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

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 £.

(b) **Funds structure**
Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created funds for specific purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed, or through the terms of an appeal.

Further details of each fund are disclosed in note 16.

(c) **Income recognition**
Income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the Trust has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting year.

Legacy gifts are recognised on a case by case basis following the granting of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

1. Accounting Policies (continued)

(c) **Income recognition (continued)**
Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due. This is normally upon notification by our investment advisor of the dividend yield of the investment portfolio.

(d) **Expenditure recognition**
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.

- Expenditure on charitable activities includes expenditure on activities undertaken to further the purposes of the charity;

Irrecoverable VAT is charged as a cost against the activity for which the expenditure is incurred.

(e) **Allocation of governance costs**
Governance costs have been fully allocated to the cost of charitable activities.

(f) **Tangible fixed assets and depreciation**
All assets costing more than £1,000 are capitalised and valued at historical cost. Depreciation is charged as follows:

	Basis
Heritable property	2% on cost
Fixtures, fittings and equipment	10% on cost
Computer equipment- limited life	20% on cost

(g) **Fixed asset investments**
Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year.

The charity does not acquire put options, derivatives or other complex financial instruments.

The main form of financial risk faced by the charity is that of volatility in equity markets and investment markets due to wider economic conditions, the attitude of investors to investment risk, and changes in sentiment concerning equities and within particular sectors or sub sectors.

(h) **Debtors**
Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

(i) **Cash at bank and in hand**
Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

(j) **Creditors and provisions**
Creditors and provisions 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 and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

(k) **Realised gains and losses**
All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their carrying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

(l) **Taxation**
Samaritans of Glasgow is a charity within the meaning of Section 467 of the Corporation Tax Act 2010. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 and section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied for charitable purposes only.

(m) **Financial instruments**
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.

(n) **Employee Benefits**

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

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.

2. Legal status of the charity

The Charity is a registered Scottish charity. On 1st June 2017, the charity converted to a SCIO.

3. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2024: £Nil). During the year no expenses were paid to trustees (2024: £70 paid to 1 trustee). No expenses were waived by trustees (2024: £Nil).

During the year no trustee had any personal interest in any contract or transaction entered into by the charity (2024: none).

4. Income from donations and legacies

	2025 £	2024 £
Donations	53,906	35,526
Regions for Prisons	4,554	4,726
Legacies	5,000	15,925
Friends of Glasgow Samaritans	1,535	3,252
	64,995	59,429

5. Investment income

	2025 £	2024 £
Dividends and interest from listed investments	4,823	5,014
	4,823	5,014

6. Raising funds - Investment management costs

	2025 Direct Costs £	2025 Total £	2024 Direct Costs £	2024 Total £
Investment management fees	640	640	614	614
Dividends	61	61	-	-
	701	701	614	614

7. Allocation of governance and support costs

Governance costs:

	2025 £	2024 £
Independent examiner's fee	1,764	1,680
	1,764	1,680

Governance costs are allocated to costs of charitable activities.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

8. Analysis of expenditure on charitable activities

	2025 £	2024 £
Staff costs (note 10)	11,323	12,231
Property costs	12,193	15,087
Advertising	2,378	1,757
Conferences	10,393	9,569
Operations costs	19,420	16,288
Depreciation	13,469	13,469
Governance costs (note 7)	1,764	1,680
	70,940	70,081

9. Affiliated new branch contribution

	2025 £	2024 £
Affiliated NBC	10,452	11,259
	10,452	11,259

10. Analysis of staff costs and remuneration of key management personnel

	2025 £	2024 £
Salaries and wages	11,323	12,231
Total staff costs	11,323	12,231

No employees had employee benefits in excess of £60,000 (2024: £Nil).

	2025 No.	2024 No.
The average weekly number of persons, by headcount, employed by the charity during the year was:	1	1

Key Management Personnel did not receive any remuneration in the year (2024: Nil).

11. Net income/(expenditure) for the year

This is stated after charging:	2025 £	2024 £
Depreciation	13,469	13,469
Independent examination fees	1,764	1,680

12. Tangible Fixed Assets

	Heritable Property £	Computer Equipment £	Furniture, Fittings & Equipment £	Total £
Cost or valuation				
At 1 April 2024	623,773	7,016	51,815	682,604
Additions	-	-	9,300	9,300
Disposals	-	-	-	-
At 31 March 2025	623,773	7,016	61,115	691,904
Depreciation				
At 1 April 2024	352,594	7,016	47,771	407,381
Charge for the year	12,475	-	994	13,469
Eliminated on disposals	-	-	-	-
At 31 March 2025	365,069	7,016	48,765	420,850
Net book value				
At 31 March 2025	258,704	-	12,350	271,054
At 31 March 2024	271,179	-	4,044	275,223

13. Fixed asset listed investments

	2025 £	2024 £
Market value brought forward at 1 April 2024	211,959	205,024
Add: additions to investments at cost	-	1,723
Disposals at carrying value	(40,967)	(750)
Add net (loss)gain/ on revaluation	(835)	5,962
Market value as at 31 March 2025	170,157	211,959
Historic cost as at 31 March 2025	142,713	177,705

Net cash added to investments in the year was £40,967 (2024: added £596).

Investments at fair value comprised:	2025 £	2024 £
Equities	170,157	211,959
Total	170,157	211,959

All investments are carried at their fair value. Investment in equities and fixed interest securities are all traded in quoted public markets, primarily the London Stock Exchange. Holdings in common investment funds, unit trusts and open-ended investment companies are at the bid price. The basis of fair value for quoted investments is equivalent to the market value, using the bid price. Asset sales and purchases are recognised at the date of trade at cost (that is their transaction value).

13. Movement in fixed asset listed investments (continued)

The significance of financial instruments to the ongoing financial sustainability of the Charity is considered in the financial review and investment policy and performance sections of the Trustees' Annual Report.

The charity manages these investment risks by retaining expert advisors and operating an investment policy that provides for a high degree of diversification of holdings within investment asset classes that are quoted on recognised stock exchanges. The charity does not make use of derivatives and similar complex financial instruments as it takes the view that investments are held for their longer term yield total return and historic studies of quoted financial instruments have shown that volatility in any particular 5 years will normally be corrected.

14. Debtors

	2025 £	2024 £
Trade debtors	61	-
Accrued Income	22	-
	83	-

15. Creditors: amounts falling due within one year

	2025 £	2024 £
Affiliated branch contribution	10,452	11,259
Taxation and social security	65	-
Other creditors and accruals	4,583	4,566
	15,100	15,825

16. Analysis of charitable funds

2024 Analysis of Fund movements	Balance b/fwd £	Income £	Expenditure £	Transfers £	Gains/ (losses) £	Fund c/fwd £
Unrestricted funds						
Tangible fixed assets	286,364	-	(13,469)	2,328	-	275,223
Property maintenance	51,134	-	-	-	-	51,134
Total designated funds	337,498	-	(13,469)	2,328	-	326,357
General funds	153,635	60,018	(64,060)	(2,328)	6,936	154,201
Total unrestricted funds	491,133	60,018	(77,529)	-	6,936	480,558
Restricted funds						
Glasgow Crematorium Society	-	4,425	(4,425)	-	-	-
Total restricted funds	-	4,425	(4,425)	-	-	-
TOTAL FUNDS	491,133	64,443	(81,954)	-	6,936	480,558

SAMARITANS OF GLASGOW SCIO

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

16. Analysis of charitable funds (continued)

2025 Analysis of Fund movements	**Balance b/fwd £**	**Income £**	**Expenditure £**	**Transfers £**	**Gains/ (losses) £**	**Fund c/fwd £**
Unrestricted funds						
Tangible fixed assets	275,223	-	(13,469)	9,300	-	271,054
Property maintenance	51,134	-	-	-	-	51,134
Total designated funds	326,357	-	(13,469)	9,300	-	322,188
General funds	154,201	69,818	(68,624)	(9,300)	(835)	145,260
Total unrestricted funds	480,558	69,818	(82,093)	-	(835)	467,448
Restricted funds						
Total restricted funds	-	-	-	-	-	-
TOTAL FUNDS	480,558	69,818	(82,093)	-	(835)	467,448

a) The unrestricted funds are available to be spent for any of the purposes of the charity.

The Trustees have created the following designated funds:

- Tangible Fixed Assets – This fund equals the Net Book Value (NBV) of funds tied up in tangible fixed assets;
- Property Maintenance Fund – This fund was set up in 2016 to meet significant future renovation and maintenance costs.

b) The restricted funds are required to be used as follows:

Glasgow Crematorium Society – funds specifically to be used by the Glasgow branch.

17. Net assets over funds

	Unrestricted Funds £	**Designated Funds £**	**Restricted Funds £**	**Total 2024 £**
Fixed assets	-	275,223	-	275,223
Investments	211,959	-	-	211,959
Bank & Cash	(41,933)	51,134	-	9,201
Creditors due < 1 year	(15,825)	-	-	(15,825)
	154,201	326,357	-	480,558

17. Net assets over funds (continued)

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2025 £
Fixed assets	-	271,054	-	271,054
Investments	170,157	-	-	170,157
Debtors	83	-	-	83
Bank & Cash	(9,880)	51,134	-	41,254
Creditors due < 1 year	(15,100)	-	-	(15,100)
	145,260	322,188	-	467,448

18. Capital Commitments

As at 31 March 2025, the charity had capital commitments that was contracted for an amount of £53,631.