



ABERDEEN SAMARITANS SCIO
CHARITY NUMBER : SC048304

REPORT OF THE MANAGEMENT COMMITTEE
AND
FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2024

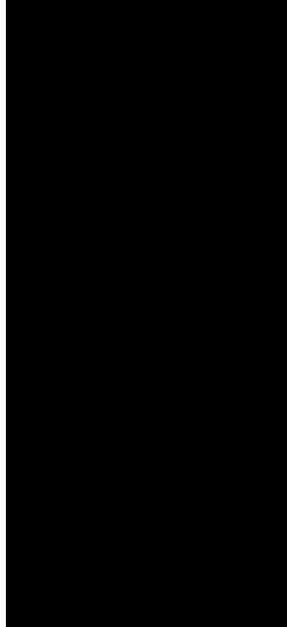
ABERDEEN SAMARITANS SCIO

INFORMATION PAGE

Charity Number

SC048304

Trustees



Secretary

Treasurer

Business Address



Accountants

Hall Morrice LLP
Chartered Accountants
6 & 7 Queens Terrace
Aberdeen
AB10 1XL

Solicitors

Ledingham Chalmers LLP
Johnstone House
52-54 Rose Street
Aberdeen
AB10 1HA

Bankers

Bank of Scotland
201 Union Street
Aberdeen
AB11 6UG

ABERDEEN SAMARITANS SCIO

CONTENTS

	<u>Page</u>
Report of the Management Committee	1-9
Independent Examiners Report	10
Income and Expenditure Account (Incorporating a Statement of Financial Activities)	11
Balance Sheet	12
Notes to the Accounts	13-18

ABERDEEN SAMARITANS SCIO

REPORT OF THE MANAGEMENT COMMITTEE
FOR THE YEAR ENDED 31 MARCH 2024

The Management Committee are pleased to present their report and the audited financial statements for the year ended 31 March 2024.

ABERDEEN SAMARITANS

The Aberdeen Branch of Samaritans was established in 1960. It was the 6th Branch to open in the UK after the founding of the Samaritans in London in 1953. The early days of the Branch were in Huntly Street then in Bon Accord Street. In 1971 the Branch moved to its current premises in Dee Street. Much has changed over the 64 years since the Branch was established yet much remains the same. The service continues to be run entirely by volunteers, around 92 at the moment, and our vision continues to be, that we reduce deaths by suicide. At the moment, we offer telephone calls and outreach to both prison and in the public domain. We restarted our face to face service in May 2023, and after a slow start we have had callers coming to the door seeking emotional support, which we provide if we can.

We continue to be dependent on fundraising, donations, and grants for our income. Our tenants, who rented the top part of the building, gave notice in April 2023, and a suitable tenant has yet to be found. Although this gives a substantial loss of income for the branch, we have balanced this by making cuts in our advertising and outreach budgets.

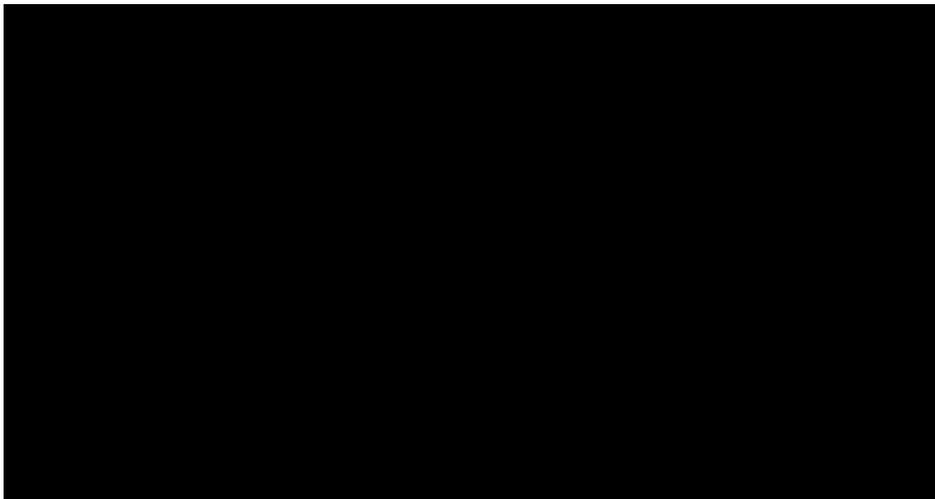
STRUCTURE GOVERNANCE AND MANAGEMENT

Aberdeen Samaritans is a Branch of Samaritans, a company limited by guarantee with charitable status registered in England and Wales, number 757372, charity number 219432 and whose registered office is

Aberdeen Samaritans was registered as a SCIO (SC048304) by the Scottish Charity Regulator (OSCR) on 17 April 2018. Affiliation to the national Charity took place on 18 December 2018.

The governing body of Aberdeen Samaritans is the Management Committee made up of 11 Trustees.

On 31 March 2024, the Trustees were: -



The Director holds office for 3 years. All other members of the Committee can serve a maximum of 6 years. Positions within the committee are filled due to nominations from branch members. The Director alone selects a Vice –Director from within the branch member pool.

ABERDEEN SAMARITANS SCIO

REPORT OF THE MANAGEMENT COMMITTEE (CONT'D) **FOR THE YEAR ENDED 31 MARCH 2024**

OBJECTIVES, ACTIVITIES, ACHIEVEMENTS AND PERFORMANCE IN 2023/24

Service provision - emotional support in the Branch

During 2023/24, Aberdeen Samaritans continued to provide emotional support to callers by phone, by visits to the branch and by anybody offered emotional support at any Outreach event. Face-face visits are encouraged at the branch and we started offering these again in May 23 after a couple of years of suspending the service due to Covid-19. Although the uptake of the service is slow at the moment, it is improving and the branch will continue to increase the visibility of the service. Information evenings have restarted in the branch after a gap of several years. These meetings give potential volunteers a chance to come to the branch, meet some of the volunteers and learn more about Samaritans before they decide to continue their journey with us as a volunteer. Core training and Embedding have continued to be delivered by Zoom.

During the year we responded to 11,681 callers, and another 2896 callers contacted us by phone but were unable to speak at the time. The number of phone calls have slightly decreased this year and this is a result of having more shift closures this year.

Our volunteer numbers have stayed relatively stable this year, with 1 volunteer transferring to another branch and a few not making it past the New Samaritan or Probationer stage. At the end of March 2024, the service was provided by 63 fully trained listening volunteers and 14 volunteers at various stages of training. The running of the branch is supported by 7 Support Volunteers working on selection, administration, and social media. The role of Treasurer is also undertaken by a support volunteer.

Throughout the years, Samaritans have chosen to work on a flexible volunteering policy which means that we ask volunteers to do what they can, rather than expect a rigid commitment of so many shifts a year. This policy has allowed volunteers to continue to volunteer with the branch but has sometimes had a knock on effect where we haven't always had enough people to cover the shifts. Out of a proposed 1479 shifts, 1181 shifts went ahead, resulting in our volunteers delivering 2543 hours on the telephone to our callers.

Selection, training and continued development and support for volunteers

In 2023/24 around 87 enquiries were received from potential volunteers. From these 87, 63 proceeded to interview. From these interviews, 38 successful candidates were identified. The others were either unsuccessful, withdrew prior to interview, withdrew after interview or failed to turn up for interview. As a result of these enquires and subsequent selection, 18 volunteers have been trained. As of March 31st 2024, there were 29 potential volunteers on the waiting list, with 8 being ready to join the next cohort of Core Training. All training activities have continued to be delivered online, whilst selection activities have resorted back to in-person appointments, which the recruitment team find works much better. It is hoped that Core Development and Embedding will revert back to in-person training soon, but at the moment its working well and Zoom allows for more skills trainers to support training. Many thanks go to the training team for the high number of training courses that they have delivered this year, not just Core Development and Embedding but also Continuous Development and On-Going Mentoring training. This was also the first year that the training team took ownership of the mentoring team and this has worked well, particularly in the pairing of mentor and mentee. Thanks also goes to the Recruitment (Selection) team for dealing with the high number of applications and bringing the numbers on the waiting list down to a manageable level.

Training takes approximately 6 months to complete. Core Development has recently been revised, and now after 6 weeks training, trainees will commence shifts with a trained mentor.

ABERDEEN SAMARITANS SCIO

REPORT OF THE MANAGEMENT COMMITTEE (CONT'D) **FOR THE YEAR ENDED 31 MARCH 2024**

Once they have completed a further 5 training modules, which are delivered once a month, and completed a required number of shifts, at least 20 normal and 3 unsociable hours shifts., they will be progressed to the rank of Samaritan Listening Volunteer. This progression will take place after satisfactory feedback from their mentor and after attending a 6-month interview with the Branch Director.

2 training courses took place in 2023/2024 and in total 18 were trained. A small number of volunteers dropped out at various stages during the training period. At the end of March 2023 there were 14 volunteers in various stages of the 6- month training period.

The continued development of volunteers is a critical part of ensuring that the service we provide is of a high quality and consistent with a Samaritans wide requirement. The Branch reintroduced OGM (On-Going Mentoring) in April 2023. This process allows us to identify any individual who needs extra support. Around half of the branch had not participated in OGM before and they received training before they began their mentored shifts. All OGM shifts were completed well before schedule.

All Listening volunteers, including those on LOA completed the mandatory online module 'Keeping Data Safe as a Samaritans Volunteer'

Samaritans makes a large catalogue of learning modules available to Branches and volunteers have taken responsibility for their own development by completing modules. The practice of reflection and sharing experience within the branch along with debriefing after every shift has continued and has been a crucial factor in supporting reflection and learning for volunteers.

ACTIVITIES OUTSIDE THE BRANCH

1. Outreach including schools and talks activity.

Our outreach activity, not including prison outreach, hasn't really measured up to expectations from the region or from the Central Charity. Momentum certainly was lost during the Covid-19 lockdown period and it's been difficult to get moving again. Activity delivered by the outreach team has been minimal and has included attendance at the annual Frost Fair in Udry, which was more of a fund raising event than an outreach event. We have been asked to visit schools several times but that hasn't materialised either.

On a brighter note, our ties with the Local Suicide Prevention Group and SAMH have strengthened over the last couple of months. This has been helped by the creation of a new post, Local Suicide Group and Network Rail Liaison Officer. This is a role that although independent from the current outreach team, identifies opportunities for the branch that includes all Outreach trained volunteers.

As part of this new role, there have been 3 activities that have taken place in 2024. A Brew Monday event was held at the Railway station, which was well attended by volunteers, despite atrocious weather conditions. A joint stall with SAMH was held at the Northern Spring Show at Thainstone Mart, which was again, well attended by volunteers. The annual Samaritan campaign, Small Talk Saves Lives ran for 4 weeks in February/March and the branch hosted an event back at the train station which was again well attended by volunteers.

Volunteers who are interested in delivering Outreach training, especially in schools will be invited to attend an Outreach course later on in the year.

ABERDEEN SAMARITANS SCIO

REPORT OF THE MANAGEMENT COMMITTEE (CONT'D) **FOR THE YEAR ENDED 31 MARCH 2024**

2. North East Suicide Prevention Forum

Since the inception of the Scottish Government's strategy to reduce suicide, the Aberdeen branch of Samaritans has been represented on the former Aberdeen City Choose Life Steering Group, re-named the North East Suicide Prevention Group in 2022, and has received funding of £10,000 per annum, mainly to support our publicity and outreach activities, and to enable us to undertake recruitment.

While not represented on the LSPG leadership team, we have found it very useful to be part of two sub groups, Lived Experience and Building Community Capacity. The former sub group is a forum for groups and organisations to come together to share learning and information from those with lived experience of suicide and to create new opportunities to shape suicide prevention work in the North East. The latter sub group aims to deliver suicide prevention training in the area, and to provide a multi-agency presence at community events raising awareness of suicide prevention.

Suicide Prevention activity during 2023 included physical attendance at various events at, for example, colleges and agricultural shows; an extensive training schedule; and maintaining a strong online presence. The locally developed APP, called Prevent Suicide – NE Scotland continued to be regularly downloaded and used. The APP covers topics such as urgent help, safety planning, local services, helping others, suicide prevention information and helpful literature.

3. Prison Support

Aberdeen Samaritans have continued to support three listener Schemes within HMP Grampian. The three schemes are mainstream male, female and protected male prisoners. As with volunteers within the branch, the numbers of Listeners active at the prison, fluctuate every year. At the time of writing this report there were 4 active Listeners and 1 who was on Leave of Absence. During this year the Listeners responded to 247 callers. The main issues included family, relationship problems, mental health and sentencing worries.

The numbers of Samaritans within the prison team remains high and they attend the prison every two weeks in order to attend support meetings with the Listeners. They also attend ad hoc to deliver awareness sessions for officers and to hold selection and training events. There is good rotation amongst the prison team members.

One training course was held this year. Recruitment to the Listener Scheme is an ongoing process with particular priority being put on the recruitment of females and protected prisoners.

Governor [REDACTED] retired this year and [REDACTED] was appointed in his place. The emphasis placed on next year will be on making the Listener Scheme more effective.

PUBLIC AWARENESS AND FUNDRAISING/FUNDING

We continue to be very grateful for the grants and donations that we receive. This ensures that we can provide a valuable service for those that need us.

Funding this year has included £3,750 from the Aberdeen City Health and Social Care Partnership, £5,000 from the Local Suicide Prevention forum, £2,500 from the Meikle Foundation, and £5,000 from the Good News Trust. We received approx. £10,000 due to various online fundraising and other donations. We also received £5000 from LNER as part of their Customer and Community Investment Fund, which was earmarked for the Wellbeing in Construction Project. As part of their charity partnership scheme we received £10,000 from CALA (North) which was half the money that they raised after organising a sponsored walk. The other £10,000 went to Central Charity. We also received £38,047 as the final instalment of the legacy that we were very generously bequeathed. We received no income from the upstairs property as it is still vacant.

ABERDEEN SAMARITANS SCIO

REPORT OF THE MANAGEMENT COMMITTEE (CONT'D)
FOR THE YEAR ENDED 31 MARCH 2024

These multiple sources of funding have made it possible to maintain our premises, so that they are safe and comfortable and that we have up to date technology that allows us to deliver the service efficiently. In addition, the funding has enabling us to advertise our services and distribute literature widely.

During 2023/2024 outreach, advertising and digital activity continued to build on their shared aims which were established the year before, - promoting an understanding of suicide and emotional health in the community.

Outreach activity has already been summarised. Advertising opportunities included advertising boards at Aberdeen Football club, inclusion on websites for Press and Journal and Evening Express, and advertising on the Safety curtain at His Majesty's Theatre. This year we covered new ground by sponsoring a player from the local ice hockey team, Aberdeen Lynx. The reason behind this was to raise awareness of Samaritans to a new audience of sports fans and young males.

The Branch has continued to regularly post and retweet on X (formerly twitter). Our engagement on Social media has improved greatly over the last year due to the dedication of our social media team,

We continue to be grateful to the local media with whom we have developed a very good relationship. As a result, we are provided with many opportunities to use the media to build awareness of our services.

Our local visibility and networking have also been enhanced by attending the Third Sector Mental Health Forum which has led to several important local contacts.

Income and Expenditure

i) Incoming Resources - £91,958. The principal funding sources were:

Donations and Legacies - £78,958

Donations were received from a wide variety of organisations and individuals including North East Suicide Prevention Group. The last instalment for a bequest of £38,047 was received in the year.

Grant Income - £13,000

Grant Income comprises the financial support received from Aberdeenshire Health and Social Care Partnership and the Goodnews Trust.

ii) Expended Resources - £249,922. The principal expenditure areas were:

Publicity - £26,202

Reflects the outreach work undertaken in the wider community such as advertising on billboards, bus stop shelters, buses, local publications, also posters, bookmarks, pens and drink mats distributed via our outreach programme.

Impairment Losses - £163,312

This reflects the reduction in the book value of the premises at Dee Street following a property valuation conducted by FG Burnett during the year.

Branch Contribution - £13,108

The Branch Contribution (NBC) reflects Aberdeen Samaritans SCIO liability to the Samaritans central charity. £14,031 is due to the central charity and the remaining £923 is an over accrual.

Other Support Costs - £41,674

Includes the premises costs for rates, insurances, heat and light along with telephone, travel costs and other sundry administrative overheads.

ABERDEEN SAMARITANS SCIO**REPORT OF THE MANAGEMENT COMMITTEE (CONT'D)**
FOR THE YEAR ENDED 31 MARCH 2024**Balance Sheet**i) Fixed Assets - £200,578

Comprising our premises at [REDACTED], Aberdeen (£190,000) and Office Furniture and Equipment (£10,578).

ii) Net Current Assets - £163,274

Current Assets of £190,265 were partially offset by Creditors of £26,991 principally comprising of the Branch Contribution accrual for 2022/23 of £14,031 and the Independent Examination fee for 2022/23 accrual of £2,600.

Reserves Policy

Any monies received for specific purposes are placed in an individual restricted reserve with the relevant expenditure set against the appropriate reserve. During 2022/23 there were two restricted reserves namely the NE Suicide Prevention Group of £11,210, Running Costs of £5,000. Details of these funds and the balances are given in note 11 to the accounts.

A Designated Reserve of £65,000 has been set aside to cover future major property refurbishment and repairs of an extraordinary nature. The remaining general reserve can be summarised as follows:-

General Reserves at 31.03.24	£ 298,852
Less: Tangible Assets	<u>(£200,578)</u>
Freely Available Reserves	£ 98,274
	=====

The Trustees continue to maintain these freely available general reserves at a minimum level which equates to between 9 and 18 months of restricted and unrestricted expenditure to ensure no activities cease upon unexpected loss of grant funding.

PLANS FOR 2024/25

National Initiatives

We are planning to continue to work towards the Samaritans 5 year strategy.
The key principles of the strategy are –

- **Access** - Making sure that anybody who needs our support can access it in such a way that works for them.
- **Reach** - Reaching people in a diverse range of communities so that they see us, trust us, and know that we are here for them.
- **Impact-** Push harder to make our voice heard at a national, regional, and local level for maximum impact across the UK and Ireland, working with others to make change that saves lives.
- **Capacity** - Increasing our capacity to become one team of valued, diverse, skilled people, enabling a wider range of people to volunteer and work with Samaritans, and giving them the best support so that they stay with us longer, and work effectively together.
- **Sustainable** - Building meaningful relationships with the people and organisations who support us; creating ways for them to add their energy, resources, and experience to our work to ensure our sustainability.

The Aberdeen Branch contributes actively and takes responsibility for local implementation.

ABERDEEN SAMARITANS SCIO

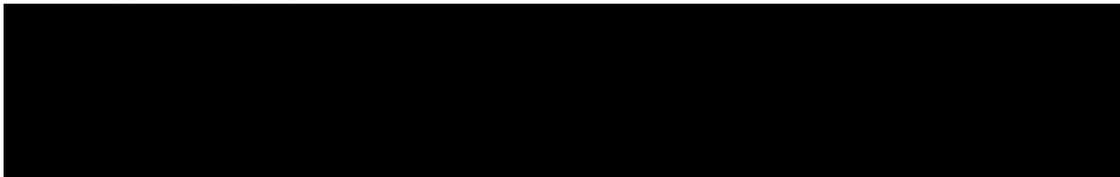
REPORT OF THE MANAGEMENT COMMITTEE (CONT'D) **FOR THE YEAR ENDED 31 MARCH 2024**

Implementation of National Strategy and Other Local Initiatives

- Access to our service locally is solely by phone at the moment. This is due to the email service being stopped in the branch. Face- to- Face services restarted in May 2023, and it is hoped that online chat may be introduced later in the year. The face-to-face service will increase access to the branch at a local level.
- In 2024/2025, it is hoped that we reach more communities within the Aberdeen and Aberdeenshire areas. This will be achieved by a combination of Outreach, advertising, and social media. With the onset of a new LNER funded project 'Wellbeing within the construction industry', we will also be targeting specific demographics.
- By continuing to be visible at a local and regional level and working with other third sector and professional organisations, in a bid to reduce suicide rates, we will make an Impact and by making meaningful relationships with the people and organisations, that support us, we are ensuring that our service is Sustainable.
- By running at least two Core Development courses each year, and offering flexible ways of volunteering, we are ensuring that the volunteer capacity is of a level where we are always able to deliver a safe, positive, and efficient service. By ensuring that there is role rotation and succession planning, capacity within teams is protected too.
- We will continue to recruit people from diverse backgrounds. In 2022, we had started to talk about "night owls". In 2024, we will be looking at the feasibility of recruiting night owls.
- There is a small amount of people who do core roles within the branch. In 2024/25 we will be looking at ways of making new roles attractive in the hope that we can spread the roles within the branch more evenly.
- We will finish the implementation of the Branch Leadership Team (BLT). This will keep the structure of the management team more in line with other branches. The BLT at the moment consists of the trustees (Management Committee) and Training, Selection and Mentoring Leads. It is hoped to integrate other key roles into the team this year.
- Increase the number of people in the branch who are ESOS and/or schools trained.
- Look at options to deliver support in local community settings i.e. library's, foodbanks etc.
- Continue the conversations with people regarding difficulties with shifts especially during unsociable hours.
- Show a presence on local forums such as Local Suicide Prevention Group and Mental Health and Wellbeing Third Sector forum
- Continue to develop good working relationships with other third sector groups and organisations.
- To push ahead with the establishment of a new IT system, VOIP (Voice Over Internet Protocol).
- To look at the infrastructure supporting the service delivery i.e. fabric of the building and volunteer access to the branch. Commission and deliver services to repair the fabric of the building and enhance the usability and comfort for volunteers and visitors.
- Develop a social network by creating the role of "Social secretary" to bring volunteers together to help create opportunities for socialisation external to the branch activities. Also, to forge links and open up opportunities for roles to be created/shared.

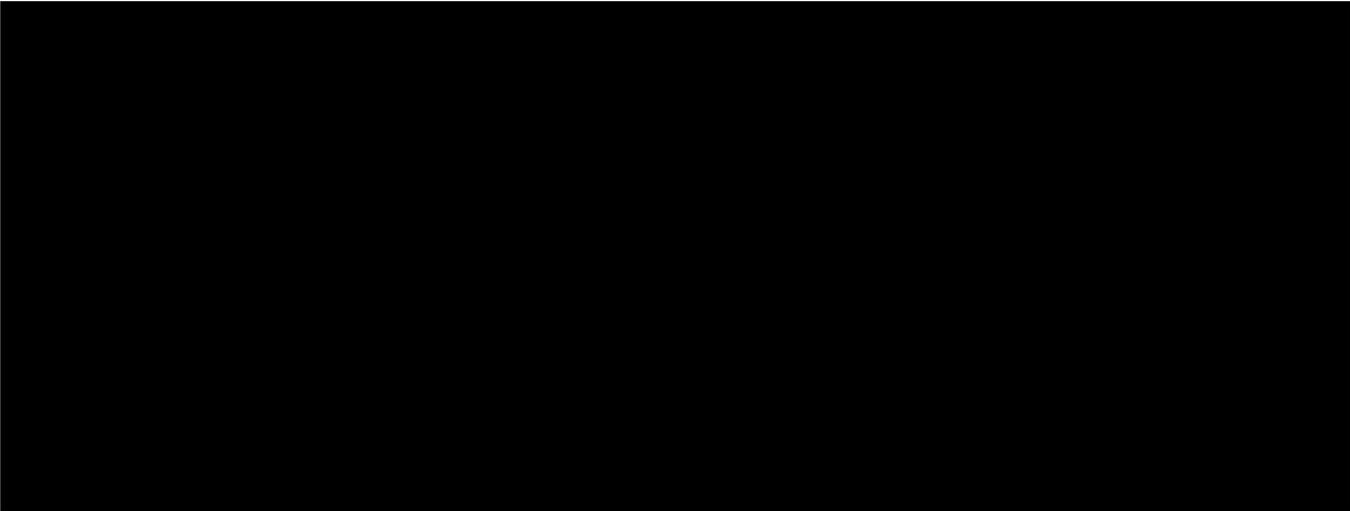
BRANCH ROLES

1. Functional Leads



ABERDEEN SAMARITANS SCIO

REPORT OF THE MANAGEMENT COMMITTEE (CONT'D)
FOR THE YEAR ENDED 31 MARCH 2024



DIRECTOR'S MESSAGE

I am now at the end of my three-year tenure which commenced on 1 April 2021. I felt privileged to having been chosen to the lead the branch, and I have hopefully made some positive changes to the branch, and left it in a good place to hand over to the next Director.

It hasn't always been plain sailing, however, and there have been a few rocky periods, mainly due to the implementation of new policies and procedures that were forced on us by central charity, such as the establishment of the new hubs and the new roles that came with that, such as the 'Listening in 'role. These were some of the biggest changes that the organisation has seen in recent years, and it didn't help that we were still operating slightly differently, due to the restrictions imposed on us by Covid-19. I know that a lot of the volunteers were upset by some of the changes and I did my best to address these as best as I could, but at the same time delivering the service that we were asked to do. Thank you to those volunteers who supported myself and the branch throughout these changes. It meant a lot at a very lonely and bleak time.

I want to look back at the objectives I set myself at the beginning of my Directorship. Amongst my main objectives were, increasing and strengthening the various teams, increasing the capacity for outreach, improving communication within the branch and beyond, and fostering a sense of belonging in the branch which has seemed to be sadly lacking in recent years.

During my time as Director I have been endeavouring to spot 'talent' within the branch and this has allowed me to suggest additions to branch team or indeed has enabled me to create new roles. Although this is still a work in progress, all teams within the branch have increased in numbers and there have positive moves made in establishing succession planning. My plans however to increase our Outreach capacity haven't gone so well and this is something that should take high priority in the next Director's future plans. Progress has been slow post Covid-19, but I am reassured by the recent work instigated by the Local Suicide Prevention and Network Rail Liaison Officer and I hope that this has laid foundations that can be built on.

I would say that communication has improved in the branch immeasurably, but is still not perfect. I have been as transparent with all communication that I can be. I pass on all relevant information that comes from within the branch and beyond. I keep everybody up to date with current events etc. But, the problem seems to be that sometimes people, for whatever reason, don't read the emails, newsletters, briefs etc, which means that not all of the information that is required, is being received by the volunteers.

ABERDEEN SAMARITANS SCIO

REPORT OF THE MANAGEMENT COMMITTEE (CONT'D)
FOR THE YEAR ENDED 31 MARCH 2024

We have worked on the 'family' aspect of the branch, and although things have improved over the last few years, this is still very much a work in progress. We restarted our face to face AGM's this year and it was lovely to see a mix of 'old' and 'new' faces. It is difficult to please everyone, but it would nice to have some more social events over the next few years, and to see a lot more people from the branch attend.

Overall, my time as Director has been relentless and challenging at times but I have no regrets about taking on the role and I feel that I have laid solid foundations for the new director to work on. Volunteers have come and gone, but all have had their part to play and they continue to do so.

I would like to thank all members of the Management Committee over the last three years for your support and hard work. I couldn't have done this job without you. I have also appreciated the support of many volunteers past and present over the last 3 years, and for 6 years before that as Vice Director. Thank you!

I want to thank those of you who were around 3 and a bit years ago, and who had the faith in me to believe that I could take on this role, and give it my best shot. I hope that I didn't disappoint you.

Above all, I would like to thank the volunteers of Aberdeen Samaritans. Without you, there would be no branch to run. Thank you too for all your support and kind words which I have really appreciated. Thank you for doing your shifts, doing the extra that you do, and above all, being there for our callers in their time of need.

Trustees Responsibilities in Relation to Financial Statements

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the profit or loss of the organisation for that year. In preparing these financial statements the Trustees are required to:-

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- observe the methods and principles in the charities SORP.

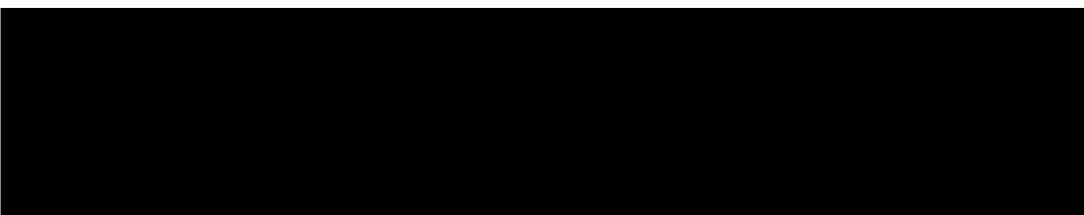
Independent Examiners

A resolution proposing that Hall Morrice LLP be reappointed will be put to the Annual General Meeting.

The Trustees have prepared this report in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities" and in accordance with the Charities Accounts (Scotland) Regulations 2006 (as amended).

Approved by the Management Committee on 22 May 2024

Signed on their behalf by:

A large black rectangular redaction box covering the names and signatures of the Branch Director and Treasurer.

Branch Director

Treasurer

ABERDEEN SAMARITANS SCIO
INDEPENDENT EXAMINERS REPORT
TO THE TRUSTEES OF ABERDEEN SAMARITANS SCIO

I report on the accounts of the charity for the year ended 31 March 2024, which are set out on pages 11 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 (as amended). 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.

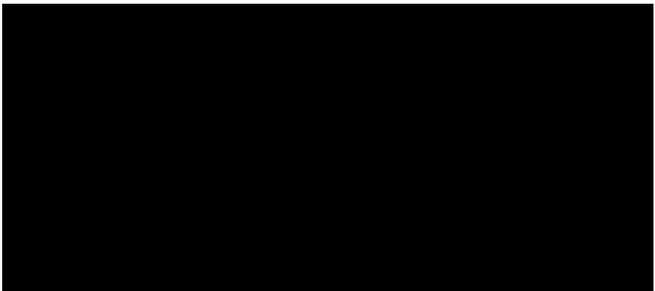
Basis of independent examiner's statement

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



For and on behalf of Hall Morrice LLP
Chartered Accountants
Aberdeen,

ABERDEEN SAMARITANS SCIO
INCOME AND EXPENDITURE ACCOUNT
(INCORPORATING A STATEMENT OF FINANCIAL ACTIVITIES)
FOR THE YEAR ENDED 31 MARCH 2024

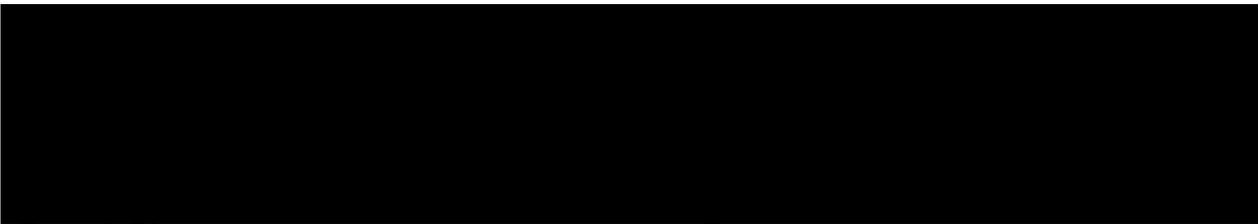
	<u>Unrestricted Funds</u>	<u>Restricted Funds</u>	<u>Total</u>	<u>2023</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Income and Endowments from:				
Donations and Legacies (Note 4)	67,748	11,210	78,958	91,402
Other Trading Activities:				
Fundraising Activities	-	-	-	-
Property Rental	-	-	-	14,033
Charitable Activities:				
Grants Received (Note 5)	<u>8,000</u>	<u>5,000</u>	<u>13,000</u>	<u>12,036</u>
Total Income	<u>75,748</u>	<u>16,210</u>	<u>91,958</u>	<u>117,471</u>
Expenditure on:				
Charitable Activities (Note 6)	<u>233,712</u>	<u>16,210</u>	<u>249,922</u>	<u>77,094</u>
Total Expenditure	<u>233,712</u>	<u>16,210</u>	<u>249,922</u>	<u>77,094</u>
Net (Expenditure)/Income	(157,964)	-	(157,964)	40,377
Transfers	-	-	-	-
Net Movement in Funds	(157,964)	-	(157,964)	40,377
Total Funds Brought Forward	<u>521,816</u>	-	<u>521,816</u>	<u>481,439</u>
Total Funds Carried Forward	363,852 =====	- =====	363,852 =====	521,816 =====

ABERDEEN SAMARITANS SCIO**BALANCE SHEET**
AS AT 31 MARCH 2024

	<u>2024</u>		<u>2023</u>	
	£	£	£	£
Fixed Assets				
Tangible Assets (Note 9)		200,578		366,281
Current Assets				
Debtors and Prepayments	14,154		11,156	
Bank Current Accounts	<u>176,111</u>		<u>170,019</u>	
	<u>190,265</u>		<u>181,175</u>	
Creditors: Amounts falling due within one year:-				
Trade Creditors	8,330		148	
Branch Affiliation Fee (Note 14)	14,031		17,190	
Deferred Income	-		-	
Other Creditors	<u>4,630</u>		<u>8,302</u>	
	<u>26,991</u>		<u>25,640</u>	
Net Current Assets		<u>163,274</u>		<u>155,535</u>
Net Assets		<u>363,852</u>		<u>521,816</u>
		=====		=====
Represented by:				
Accumulated Funds				
Unrestricted Funds (Note 10):-				
General Funds		298,852		496,816
Designated Funds		65,000		25,000
Restricted Funds (Note 11)		<u>-</u>		<u>-</u>
		<u>363,852</u>		<u>521,816</u>
		=====		=====

Approved by the Management Committee on 22 May 2024

Signed on their behalf by:



Branch Director

Treasurer

ABERDEEN SAMARITANS SCIO**NOTES TO THE ACCOUNTS**
YEAR ENDED 31 MARCH 2024**1. Accounting Policies****(a) Basis of Preparation**

The accounts 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 (FRS102) issued on 16 July 2014, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

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

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) Going Concern

The charity has adequate resources and is reasonably well placed to manage future risks. The charity's planning process, including financial projections, has taken into consideration the current economic climate and its potential impact on the various sources of income and planned expenditure. The management committee have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The management committee believe that there are no material uncertainties that call into doubt the charity's ability to continue. The financial statements have therefore been prepared on the basis that the charity is a going concern.

(c) Fixed Assets and Depreciation

Expenditure on assets with a value of less than £100 is not capitalised as fixed assets and is treated as revenue expenditure. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life.

No depreciation is provided on property and improvements. It is the practice of the charity to maintain these assets in a continual state of sound repair and to extend and make improvements thereto from time to time and accordingly the committee consider that the lives of these assets are so long and residual values, based on prices prevailing at the time of acquisition or subsequent revaluation, are so high that depreciation is insignificant. Any permanent diminution in the value of such properties is charged to the profit and loss account as appropriate.

The rates of depreciation are as follows:-

Office Furniture & Equipment	10% - 20% Straight Line
------------------------------	-------------------------

An annual impairment review of fixed assets is carried out.

(d) Income Recognition

All 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 measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

ABERDEEN SAMARITANS SCIO**NOTES TO THE ACCOUNTS (CONT'D)**
YEAR ENDED 31 MARCH 2024**1. Accounting Policies (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.

Fundraising income is accounted for when received by the charity.

Rental income received in a year prior to the one to which it relates is deferred and recognised in the later year.

(e) Reserves

The charity's cumulative surpluses are held in an unrestricted general fund. There are no restrictions on its use. Donations received which are to be used for specific purposes only are held in a restricted fund until they are used.

(f) Value Added Tax

The charity is not VAT registered and as a result all VAT on expenditure is irrecoverable, therefore it is included in the relevant expense or asset cost as appropriate.

(g) Expenditure Recognition

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note below.

(h) Allocation of Support and Governance Costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to statutory audit and legal fees together with an apportionment of overhead and support costs.

(i) Costs of Raising Funds

The costs involved in generating funds consists of fundraising costs.

(j) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 6.

(k) Debtors

Trade and other debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid.

(l) Creditors

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.

(m) Cash and Cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

2. Other Services Provided by Auditors

In common with many businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and to assist with the preparation of the financial statements.

ABERDEEN SAMARITANS SCIO**NOTES TO THE ACCOUNTS (CONT'D)**
YEAR ENDED 31 MARCH 2024**3. Management Committee Remuneration**

No member of the Management Committee received remuneration during the year.

Management Committee Expenses:

No expenses were reimbursed to members of the Management Committee during the year.

4. Donations and Legacies

	<u>2024</u>	<u>2023</u>
Donations Received	£78,958	£91,402
	=====	=====

In 2024, donations and legacies of £11,210 (2023: £10,853) were attributable to restricted income funds with the balance of £67,748 (2023: £80,549) added to unrestricted funds.

5. Charitable Activities – Grants Received

Aberdeenshire Council (restricted)	£5,000	£3,750
Goodnews Trust (unrestricted)	8,000	5,000
Grant for Prison Expenses (restricted)	<u>-</u>	<u>3,286</u>
	£13,000	£12,036
	=====	=====

In 2024, grants received of £5,000 (2023: £7,036) were attributable to restricted income funds with the balance of £8,000 (2023: £5,000) added to unrestricted funds.

ABERDEEN SAMARITANS SCIO**NOTES TO THE ACCOUNTS (CONT'D)**
YEAR ENDED 31 MARCH 2024**6. Expenditure on Charitable Activities**

	<u>2024</u>	<u>2023</u>
Direct Costs		
Publicity Expenses	£26,202	£30,742
Support Costs		
Audit and Accountancy	2,340	2,220
Telephone	1,880	1,721
Housekeeping	1,567	1,415
Repairs and Renewals	12,121	2,733
Postage and Stationery	81	163
Rates	2,490	2,490
Insurance	1,807	1,576
Travel Expenses	5,626	3,533
Miscellaneous	6,213	9,891
Heat, Light and Power	8,229	2,010
New Branch Contribution	13,108	16,323
Legal Fees	2,555	-
Impairment losses	163,312	-
Depreciation	<u>2,391</u>	<u>2,277</u>
	<u>£249,922</u>	<u>£77,094</u>
	=====	=====

In 2024, the expenditure on charitable activities was £249,922 (2023: £77,094) of which £16,210 (2023: £17,889) was expenditure from restricted funds and £233,712 (2023: £59,205) was expenditure from unrestricted funds.

7. Independent Examiners Remuneration

The independent examiners remuneration constituted a fee of £2,340 (2023: £2,220).

8. Branch Contribution

The branch contribution is paid each year to "the Samaritans" central charity. This fee is calculated at 4% of income plus a percentage of reserves held in excess of 18 months.

9. Tangible Assets

	<u>Premises</u> <u>60 Dee Street</u> <u>Aberdeen</u>	<u>Office</u> <u>Furniture &</u> <u>Equipment</u>	<u>Total</u>
Cost:			
As at 1 April 2023	£353,312	£41,870	£395,182
Additions	-	-	-
As at 31 March 2024	<u>353,312</u>	<u>41,870</u>	<u>395,182</u>
Aggregate Depreciation:			
As at 1 April 2023	-	28,901	28,901
Charge for year	-	2,391	2,391
Impairment in year	<u>163,312</u>	-	<u>163,312</u>
As at 31 March 2024	<u>163,312</u>	<u>31,292</u>	<u>194,604</u>
NBV as at 31 March 2024	£190,000	£10,578	£200,578
	=====	=====	=====
NBV as at 31 March 2023	£353,312	£12,969	£366,281
	=====	=====	=====

ABERDEEN SAMARITANS SCIO**NOTES TO THE ACCOUNTS (CONT'D)**
YEAR ENDED 31 MARCH 2024**10. Unrestricted Funds**

	<u>At 1 April</u> <u>2023</u>	<u>Incoming</u> <u>Resources</u>	<u>Outgoing</u> <u>Resources</u>	<u>Transfers</u>	<u>At 31 March</u> <u>2024</u>
General Fund	£496,816	£75,748	£(233,712)	£(40,000)	£298,852
Designated Fund	<u>25,000</u>	-	-	<u>40,000</u>	<u>65,000</u>
	<u>£521,816</u>	<u>£75,748</u>	<u>£(233,712)</u>	<u>£ -</u>	<u>£363,852</u>
	=====	=====	=====	=====	=====

The Designated Fund has been set up to cover only non-routine property maintenance and repairs of an extraordinary nature. During the year a property survey was carried out and the fund has been increased accordingly.

11. Restricted Funds

	<u>At 1 April</u> <u>2023</u>	<u>Incoming</u> <u>Resources</u>	<u>Outgoing</u> <u>Resources</u>	<u>Transfers</u>	<u>At 31 March</u> <u>2024</u>
NE Suicide Prevention	£ -	£11,210	£(11,210)	£ -	£ -
Running Costs	-	<u>5,000</u>	<u>(5,000)</u>	-	-
	<u>£ -</u>	<u>£16,210</u>	<u>£(16,210)</u>	<u>£ -</u>	<u>£ -</u>
	=====	=====	=====	=====	=====

The NE Suicide Prevention fund refers to a donation from the Aberdeen City Choose Life and is to be used in outreach activities only.

The Running Costs fund refers to a grant from Aberdeenshire Council and is to be used to fund the running costs of the service only.

The Prison Expense Reimbursed fund refers to any expense claims made by the charity for visits to HMP/YOI Grampian at Peterhead.

12. Analysis of Net Assets Between Funds

	<u>Unrestricted</u> <u>Funds</u>	<u>Restricted</u> <u>Funds</u>	<u>Total</u>
Tangible Fixed Assets	£200,578	£ -	£200,578
Current Assets	190,265	-	190,265
Current Liabilities	<u>(26,991)</u>	-	<u>(26,991)</u>
Net Assets at 31 March 2024	<u>£363,852</u>	<u>£ -</u>	<u>£363,852</u>
	=====	=====	=====

ABERDEEN SAMARITANS SCIO**NOTES TO THE ACCOUNTS (CONT'D)**
YEAR ENDED 31 MARCH 2024**13. Commitments Under Operating Leases**

Future minimum lease payments due over operating leases:	<u>2024</u>	<u>2023</u>
	£	£
Within one year	-	474
In two to five years	<u>-</u>	<u>-</u>
	-	474
	=====	=====

14. Related Party Transactions

As at 31 March 2024, the charity was due £14,031 (2023 - £17,190) to the central charity in relation to the Branch Affiliation Fee.

