



Scottish Charity Number SC034820

Trustees' Annual Report and Statement of Financial Activities

For the year ended 31 March 2024

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1. TRUSTEES ANNUAL REPORT

The trustees are pleased to present their annual report and financial statements, together with the audit report, for the year ended 31st March 2024.

1.1 Performance review

Established in 2002, Somebody Cares SCIO exists to support those within the local area whom for many reasons are facing challenging times. The charitable purposes of Somebody Cares are:

- The prevention or relief of poverty within Aberdeen and Aberdeenshire
- The relief of those in need by reason of age, ill health, disability, financial hardship or another disadvantage.

In a year marked by significant economic challenges, Somebody Cares continued to be a lifeline for individuals and families across Aberdeen and Aberdeenshire. Rising food prices, high interest rates, and increasing living costs pushed more people into financial vulnerability, including those from traditionally more affluent areas.

Our support extended far beyond traditional boundaries this year. We observed a growing trend of employed families seeking food bank assistance in the year's final week, highlighting the deepening economic pressures. With several village food banks closing, our role became increasingly critical. Despite these challenges, we furnished 813 homes and provided an impressive 176,566 meals to those in critical need.

Our collaborative approach has been pivotal in addressing community challenges. We worked closely with support agencies and councils, forming strategic partnerships that allowed us to provide comprehensive support. Our work with Social Bite enabled us to include fresh, home-cooked meals in food parcels, while partnerships with local organizations like Bethany Christian Church and the Lighthouse allowed us to support specific community needs.

A significant focus this year was supporting refugee and asylum seeker populations. We facilitated furniture appointments for those gaining permanent housing, provided essential clothing and items to over four hundred individuals, and distributed festive treats to 450 asylum seekers spending Christmas away from home. These efforts demonstrated our commitment to supporting the most vulnerable members of our community.

The King's Coronation "Big Help Out" was a highlight, bringing together new and existing volunteers and offering insights into our charity's vital work. We saw increased engagement from corporate volunteers, who contributed valuable hours to sorting donations and setting up our client showrooms. These connections have strengthened our community network and raised awareness of our mission.

Our Christmas provision was particularly comprehensive. We distributed 12-day food parcels ensuring continuous nutrition, provided Christmas Eve bags, and offered gifts for children, teenagers, and single parents. Emergency food parcels were distributed through key support services, ensuring no one was left without support during this critical period.

Despite rising food prices limiting our purchasing power, we remained innovative. We continued receiving end-of-day produce from supermarkets, accepted public donations, and maintained income streams through our two stores in Hazlehead and Bridge of Don, as well as our office furniture sales division.

Looking ahead, Somebody Cares remains committed to providing holistic, compassionate support to our community. As economic pressures persist, we will continue to adapt, collaborate, and respond to emerging needs with empathy and efficiency. In 2025, our work continues to be about restoring dignity, providing hope, and creating pathways to stability for those most vulnerable in our society.

The trustees want to thank [REDACTED], the founders of Somebody Cares SCIO, who resigned as trustees during September 2024. The remaining trustees have taken steps during October 2024 to appoint a full-time chief executive to manage the SCIO day to day, who is separate from and reports to the trustee group. Furthermore, three additional trustees were appointed during November 2024 with a broad range of skills such as finance, HR and social care who will make a significant contribution to the governance of the SCIO in the coming years. The board now have a total of five trustees to guide the charity going forward.

1.2 Financial Review

The detailed *Financial Summary* for the year ended 31 March 2024 is included in the financial statements within this document.

The Charity experienced a small surplus in net funds in the accounting year which will assist in future proofing the charity against any significant challenges. The surplus was generated by a combination of higher pro rata income offset by slightly increased pro rata costs.

The retail income increased from the previous year and other income received in the year was satisfactory. The charitable activity costs shows a steady increase compared to the prior year, reflecting the increased demand for services.

Income includes donated goods held in stock, with the movement year on year debited or credited within income. Income does not include donated food bank items which are distributed during the year. This is due to the volume of low value items and the disproportionate cost and time in accounting for donated items for grossing up within income and expenditure. The level of inventory in the charity at the end of the year has increased slightly compared to the prior year.

The ***Reserve Policy*** for Somebody Cares established in previous years states that whereby the unrestricted funds not committed or invested in tangible fixed assets ("the free reserves") held by the charity should be three months of the resources expended, which equates to approximately £270,000. Total consolidated funds carried forward at 31 March 2024 were £218,189 including £42,830 of restricted reserves. The trustees continue to look at ways to further increase reserves over the coming year.

Going concern has clearly been a consideration as we assess the implications of future Covid restrictions. The Trustees have considered the cashflow position for the next 12 months and are of the opinion that, with careful management, the charity will be able to meet future liabilities whilst continuing to grow and develop the services that the charity provides to the wider Scottish community.

1.3 Risk Management

The board of Trustees is aware and has assessed the major risks to which Somebody Cares is exposed, especially those related to the operations and finances.

A risk register is maintained and reviewed by the operations team on a monthly basis. This is also presented and discussed at regular Trustee meetings.

1.4 Structure, Governance and Management

Constitution

Somebody Cares is a registered Scottish Charity (SC034820), with effect from 13th August 2003. All its affairs are governed by the Board of Trustees as stipulated in the terms of the Trust Deed, as well as the Charity Constitution.

Appointment of Trustees

Trustee members are appointed in accordance with the Trust Deed. The Chair of Trustees is responsible for the induction of any new Trustee, which involves awareness of a Trustee's responsibilities, the Governing document, administrative procedures and the history and philosophical approach of the charity.

A new Trustee would receive copies of the previous year's annual reports and accounts, and a copy of the Office of Scottish Charity Regulator (OSCR) leaflet – "The Essential Trustee: What You Need to Know"

Organisational Structure

The Trust Deed gives the Trustees the power to apply funds in such a manner as they think fit. The Trustees are the managerial arm of the charity. They meet regularly and make decisions for and on behalf of the charity. Major decisions of a managerial and financial nature are minuted.

Governance

The governance of the charity is the responsibility of the Trustees. If required, in the event of any dispute, the final authority will lie with the Chairperson. In the Event of the Chairperson's position becoming vacant, the remaining Trustees will be responsible to choose the successor and set him/her apart for this purpose. A quorum shall comprise of at least two of the Trustees and decisions shall be made based on a majority vote.

Three new trustees were appointed post year end on 6th November 2024, namely [REDACTED]

[REDACTED] resigned as trustees post year end during September 2024.

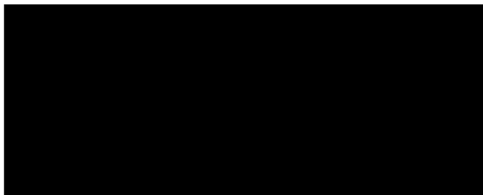
Governance (cont'd)

The Trustees are responsible for the finances of the Charity and the preparation of annual accounts, which shall be independently examined or audited as required by statute and made available for public scrutiny if required. The property of the Charity shall be vested in the Trustees for and on behalf of the charity.

Declaration

The Trustees declare that they have approved the Trustees report above.

Signed on and behalf of the charity's Trustees:

A large black rectangular box redacting the signature of the Chair of the Trustees.

Chair of the Trustees

19.12.2024.

A black rectangular box redacting the signature of a Trustee.

Trustee

2. STATEMENT OF TRUSTEES RESPONSIBILITIES

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the Trustees to prepare financial statements for each financial year. Under charity law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and the Group and of the incoming resources and application of resources, including the income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable Group will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity and the Group's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and the Group and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the Charity and the Group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

3. INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF SOMEBODY CARES SCOTTISH CHARITABLE INCORPORATED ORGANISATION

OPINION

We have audited the consolidated financial statements of Somebody Cares Scottish Charitable Incorporated Organisation (the 'charity') for the year ended 31 March 2024 set out on pages 13 to 30. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and charity's affairs as at 31 March 2024 and of the group and the charity's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including FRS 102 "The Financial Reporting standard applicable in the UK and Republic of Ireland"; and
- have been prepared in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 and regulations 6 and 8 of the Charities Accounts (Scotland) Regulations 2006.

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

3. INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF SOMEBODY CARES SCOTTISH CHARITABLE INCORPORATED ORGANISATION (continued)

USE OF OUR REPORT

This report is made solely to the charity's trustees, as a body, in accordance with regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its trustees, as a body, for our audit work, for this report, or for the opinions we have formed.

CONCLUSIONS RELATING TO GOING CONCERN

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Group's and Charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

OTHER INFORMATION

The trustees are responsible for the other information. The other information comprises the information included in the Annual report, other than the financial statements and our Auditor's report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

3. INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF SOMEBODY CARES SCOTTISH CHARITABLE INCORPORATED ORGANISATION (continued)

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

We have nothing to report in respect of the following matters where the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- the information given in the Trustees' report is inconsistent in any material respect with the financial statements; or
- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the Trustees' responsibilities statement, the trustees are responsible for the preparation of financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

3. INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF SOMEBODY CARES SCOTTISH CHARITABLE INCORPORATED ORGANISATION (continued)

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We considered the opportunities and incentives that may exist within the charity and its group for fraud and identified the greatest potential for fraud to be income recognition and posting of unusual journal entries. Audit procedures performed to address these risks included:

- Discussions with management, including consideration of known or suspected instances of non-compliance with laws and regulations and fraud;
- Testing of management's controls designed to prevent and detect irregularities;
- Challenging assumptions and judgements made by management in its significant accounting estimates;
- Identifying and testing journal entries; and
- Testing a sample of income transactions to source documentation.

3. INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF SOMEBODY CARES SCOTTISH CHARITABLE INCORPORATED ORGANISATION (continued)

We obtained an understanding of the legal and regulatory frameworks within which the charity operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were The Charities and Trustee Investment (Scotland) Act 2005, together with the Charities SORP (FRS102) 2019. We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at:

www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' report.


for and on behalf of Anderson Anderson & Brown Audit LLP

20 December 2024

Kingshill View
Prime Four Business Park
Kingswells
Aberdeen
AB15 8PU

Date:

Anderson Anderson & Brown Audit LLP are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

4. FINANCIAL STATEMENTS

4.1 Statement of Financial Activities for the year ended 31 March 2024

				Charity		Group	
	Note	Restricted	Unrestricted	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
				£	£	£	£
INCOME From							
Donations and Legacies	3	36,550	233,667	270,217	297,720	270,217	297,720
Activities for Generating Funds	4	-	1,221,801	1,221,801	1,113,079	1,221,801	1,113,079
Interest	5	-	407	407	76	407	76
Total		36,550	1,455,875	1,492,425	1,410,875	1,492,425	1,410,875
EXPENDITURE On							
Raising Funds	6	-	5,151	5,151	782	5,151	782
Charitable Activities							
Direct Costs	7	-	539,533	539,533	495,408	540,505	496,780
Employment Costs	8	-	853,896	853,896	873,187	853,896	873,187
Support Costs	9	-	66,957	66,957	36,559	66,957	36,559
Gain on disposal of fixed assets		-	(125)	(125)	-	(125)	-
Depreciation	10,11	6,476	2,312	8,788	6,565	8,788	6,565
Total		6,476	1,467,724	1,474,200	1,412,501	1,475,172	1,413,873
Operating income		30,074	(11,849)	18,225	(1,626)	17,253	(2,998)
Tax on profit		-	-	-	-	-	-
Net Income / Net Movement in Funds		30,074	(11,849)	18,225	(1,626)	17,253	(2,998)
Reconciliation of Funds							
Total Funds brought forward		12,756	189,827	202,583	204,209	200,936	203,934
Total Funds Carried Forward		42,830	177,978	220,808	202,583	218,187	200,936

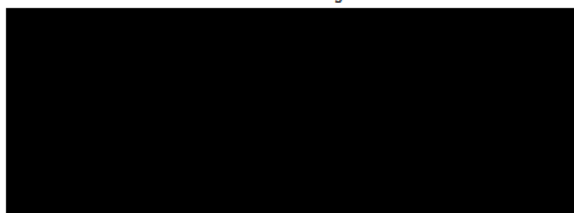
4.2 Balance Sheet as at 31 March 2024

	Note	Charity		Group	
		31 March 2024	31 March 2023	31 March 2024	31 March 2023
		£	£	£	£
Fixed Assets					
Tangible Assets	10	55,303	30,636	55,303	30,636
Total Fixed Assets		55,303	30,636	55,303	30,636
Current Assets					
Stocks		348,084	318,581	348,084	318,581
Debtors and accrued income	11	107,994	73,410	108,055	73,471
Cash at Bank and in Hand		28,925	135,309	28,925	135,309
Total Current Assets		485,003	527,309	485,064	527,361
Creditors Falling Due Within One Year	12	(319,498)	(355,353)	(293,229)	(322,598)
Net Current Assets		165,505	171,947	191,835	204,763
Creditors Falling due after more than 1 year	13	-	-	(28,949)	(34,463)
TOTAL NET ASSETS		220,808	202,583	218,189	200,936
The Funds of the Charity					
Unrestricted income funds	14	177,978	189,827	175,359	188,180
Restricted Income Funds	14	42,830	12,756	42,830	12,756
Total Funds		220,808	202,583	218,189	200,936

The notes at the end of this report form part of these accounts.

Declaration

The Trustees declare that they have approved the Trustees report above. Signed on and behalf of the charity's trustees on 19 December 2024:



Trustee

4.3 Statement of Cash Flows for the year ended 31 March 2024

		Charity		Group	
	Note	Year ended 31 March 2024 £	Year ended 31 March 2023 £	Year ended 31 March 2024 £	Year ended 31 March 2023 £
Cash Flows from operating activities					
Net cash provided by (used in) operating activities	17	(73,054)	84,810	(67,540)	91,237
Net cash provided by (used in) operating activities		(73,054)	84,810	(67,540)	91,237
Cash Flows from Investing Activities					
Purchase of Tangible Fixed Assets		(33,330)	(299)	(33,330)	(299)
Net cash provided by (used in) investing activities		-	-	-	-
Cash flows from financing activities					
Capital repayments on bounce back loan		-	-	(5,514)	(6,427)
Net cash provided by (used in) financing activities		-	-	(5,514)	(6,427)
Net change in cashflow		(106,384)	84,511	(106,384)	84,511
Cash and Cash Equivalents	18				
Cash and Cash equivalents at the beginning of the year		135,309	50,798	135,309	50,798
Change in cash and cash equivalents in the reporting period		(106,384)	84,511	(106,384)	84,511
Total cash and cash equivalents at the end of the year		28,925	135,309	28,925	135,309
Cash and cash equivalents comprises:					
Cash at bank and in hand		28,925	135,309	28,925	135,309

4.4 Notes to the Financial Statements

1. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows: -

a) Basis of preparation

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 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 (Effective January 2019) the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Somebody Cares meets the definition of a public benefit entity under FRS 102.

b) Preparation of the accounts on a going concern basis

The Trustees have considered forecasts through to March 2026 which highlight the continued growth of charity shop sales, new sources of income, sales from a fully staffed team for the donated office furniture, and continued improvement in the stewardship of donors which all contribute to increased generation of funds. Efforts continue to identify and remove any unnecessary expenditure. In addition there will continuing efforts to secure grant funding from both government and private grants. Furthermore, since the year end loan funding has been secured.

c) Income

Income is recognised once the Charity has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably. Typically, income is recognised on receipt.

Donations are recognised when received and there are no performance conditions which require to be met at a future date. Donations of food bank items are not recognised within income, other than in respect of the changes in the value of stock between the balance sheet dates, due to the volume of items donated and their low individual values.

Grant income is recognised when the Charity becomes entitled to the funds and in the same period as the related expenditure where relevant.

d) Operating leases

Rentals paid under operating leases are charged to profit or loss on a straight-line basis over the lease term.

e) Interest receivable

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.

f) Gift Aid

Income tax recoverable on Gift Aid donations is recognised when the respective donation has been recognised and the recoverable amount of income tax can be measured reliably.

g) Fund Accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside for use for a specific purpose. Restricted funds are donations which the donor has specified are to be used solely for particular areas of the Charity's work or for specific artistic projects being undertaken by the charity.

h) Expenditure and Irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably. The value of donated food bank items for distribution are not recognised within expenditure due to the volume of items donated and their low individual values.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable activities, including marketing.

i) Allocation of Support Costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back-office costs, finance, personnel, payroll and governance costs which support the Charity's programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The basis on which support costs have been allocated are set out in note 9.

j) Tangible Fixed Assets

Individual fixed assets costing £500 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a reducing balance method, as follows: Office furniture and equipment at 20%, motor vehicles at 20%, buildings at 5%.

The assets residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of significant change since the last reporting date.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount and are recognised in the income statement.

k) Stock

Stock is included at the lower cost or net realisable value. Donated items of stock are recognised at fair value, which is the amount the charity would have been willing to pay for the items on the open market

Changes in the value of stock held are recognised within income.

l) 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.

m) Cash as bank and in hand

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

n) 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.

o) Pensions

The charity agrees to contribute 2% of salary whilst the employee contributes 3% of salary. The scheme is a defined contribution scheme managed by True Potential Global Managed Fund. Obligations for contributions are recognised as an expense in the periods which the services are rendered by the employees.

p) Financial instruments

The Charity only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities such as trade and other debtors, creditors and bank loans.

q) Taxation

Somebody Cares is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities.

2. Legal Status of The Charity

Somebody Cares is recognised as a Scottish charity with effect from 13th August 2003. The Charity is administered in accordance with the terms of the Charity Constitution.

3. Income from Donations and Legacies

			Charity		Group	
	Restricted	Unrestricted	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
	£	£	£	£	£	£
General Donations	-	22,135	22,135	39,113	22,135	39,113
Corporate Donations	-	176,852	176,852	202,935	176,852	202,935
Grants and Legacies	36,550	34,680	71,230	49,024	71,230	49,024
Gift Aid on Donations	-	-	-	6,648	-	6,648
	36,550	233,667	270,217	297,720	270,217	297,720

Somebody Cares is grateful to the charities, organisations and individuals who give donations and grant funding. In accordance with the Charities SORP (FRS102), the economic contribution of general volunteers is not recognised in the Accounts. Unrestricted grants represent monies received from the government funded Job Retention Scheme to cover employment costs of staff who were furloughed during the Covid pandemic.

4. Income from Activities for Generating Funds

	Charity		Group	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
	£	£	£	£
Warehouse Sales	54,681	57,922	54,681	57,922
Sale of Scrap	12,410	10,823	12,410	10,823
Sale of Office Furniture	50,327	70,664	50,327	70,664
Miscellaneous Income	15,033	16,145	15,033	16,145
Other Trading Income	1,087,476	949,455	1,087,476	949,455
Online sales	1,875	8,070	1,875	8,070
	1,221,801	1,113,079	1,221,801	1,113,079

5. Income from Investments

	Charity		Group	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
	£	£	£	£
Bank Interest	407	76	407	76
	407	76	407	76

6. Analysis of Expenditure on Raising Funds

	Charity		Group	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
	£	£	£	£
Marketing	5,151	782	5,151	782
	5,151	782	5,151	782

7. Analysis of Expenditure on Direct Costs

	Restricted £	Unrestricted £	Charity		Group	
			Year ended 31 March 2024 £	Year ended 31 March 2023 £	Year ended 31 March 2024 £	Year ended 31 March 2023 £
Warehouse Expenses	-	3,368	3,368	10,714	3,368	10,714
Equipment Leasing	-	2,621	2,621	2,002	2,621	2,002
Furniture Restoration	-	-	-	1,470	-	1,470
Establishment Costs	-	334,372	334,372	297,497	334,372	297,497
Administrative and Other Expenses	-	84,678	84,678	84,688	84,678	86,060
Transport	-	66,346	66,346	63,988	66,346	63,988
Bank and Credit Charges	-	14,708	14,708	11,380	15,680	11,380
Bad Debt	-	130	130	7,248	130	7,248
Irrecoverable VAT	-	23,133	23,133	4,184	23,133	4,184
Donations and Subscriptions	-	2,000	2,000	1,428	2,000	1,428
Entertainment & Travel	-	8,177	8,177	10,809	8,177	10,809
	-	539,533	539,533	495,408	540,505	496,780

8. Analysis of Expenditure on Employment Costs

8.1 Trustee remuneration

	Charity		Group	
	Year ended 31 March 2024 £	Year ended 31 March 2023 £	Year ended 31 March 2024 £	Year ended 31 March 2023 £
██████████	35,000	35,000	35,000	35,000
██████████	45,000	45,000	45,000	45,000

██████████ was employed by the charity as the CEO. ██████████ was employed by the charity as a manager directly undertaking charitable activities.

No employees earned over £60,000 in the year (2023 : none).

Trustees were re-imbursed for expenses totaling £nil in the year (2023 : £983).

8.2 Employment costs	Restricted	Unrestricted	Charity		Group	
			Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
	£	£	£	£	£	£
Insurance	-	-	-	1,106	-	1,106
Salaries	-	781,223	781,223	797,217	781,223	797,217
National Insurance	-	61,148	61,148	62,547	61,148	62,547
Pensions Contributions	-	11,525	11,525	12,317	11,525	12,317
	-	853,896	853,896	873,187	853,896	873,187

8.3 Employee numbers	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
Average number of employees during the year was:	37	39	37	39

9. Analysis of Expenditure on Support Costs

	Charity		Group	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
	£	£	£	£
Audit fees	15,700	23,545	15,700	23,545
Legal Fees	22,253	-	22,253	-
Tax fees	2,750	-	2,750	-
Professional Fees	26,254	13,014	26,254	13,014
	66,957	36,559	66,957	36,559

10. Charity & Group Tangible Fixed Assets

	Fixtures & Fittings	Office Equipment	Land & Buildings	Motor vehicles	Total
COST	£	£	£	£	£
At 31 March 2023	19,780	12,285	23,000	50,711	105,776
Additions	-	1,779	-	31,676	33,455
Disposals	-	-	-	-	-
At 31 March 2024	19,780	14,064	23,000	82,387	139,231

	Fixtures & Fittings	Office Equipment	Land & Buildings	Motor vehicles	Total
DEPRECIATION	£	£	£	£	£
At 31 March 2023	15,531	8,508	14,695	36,406	75,140
Charged for the year	665	1,052	415	6,656	8,788
Disposals	-	-	-	-	-
At 31 March 2024	16,196	9,560	15,110	43,062	83,928

	Fixtures & Fittings	Office Equipment	Land & Buildings	Motor vehicles	Total
NET BOOK VALUE	£	£	£	£	£
At 31 March 2023	4,249	3,777	8,305	14,305	30,636
At 31 March 2024	3,584	4,504	7,890	39,325	55,303

11. Debtors

	Charity		Group	
	31 March 2024	31 March 2023	31 March 2024	31 March 2023
	£	£	£	£
HMRC VAT	100,705	63,010	100,705	63,010
Other Debtors	6,534	9,889	6,595	9,950
Trade Debtors	755	511	755	511
	107,994	73,410	108,055	73,471

12. Creditors: Amount falling due within one year

	Charity		Group	
	31 March 2024	31 March 2023	31 March 2024	31 March 2023
	£	£	£	£
Trade Creditors	122,622	108,372	122,622	108,372
Taxes and Social Security Costs	115,119	113,890	115,119	113,890
Amounts owed to group undertaking	32,068	38,525	-	-
Covid 19 Bank Loan	-	-	5,799	5,814
Accruals and deferred income	49,689	94,566	49,689	94,566
	319,498	355,353	293,229	322,642

13. Creditors: Amount falling after more than one year

	Charity		Group	
	31 March 2024	31 March 2023	31 March 2024	31 March 2023
	£	£	£	£
Covid-19 Bank Loan	-	-	28,949	34,463
	-	-	28,949	34,463

A Bounce Back loan was secured during the Covid pandemic. Repayments will commence in July 2021, with full repayments due nine years after the first repayment. Interest accrues at a fixed rate of 2.5%

14. Total Funds

a) Current year

Group	Balance at 1 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
Unrestricted	188,180	1,455,875	(1,468,696)	175,359
Restricted (note 15)	12,756	36,550	(6,476)	42,830
	<u>200,936</u>	<u>1,492,425</u>	<u>1,475,172</u>	<u>218,189</u>

Charity	Balance at 1 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
Unrestricted	189,827	1,455,875	(1,467,724)	177,978
Restricted (note 15)	12,756	36,550	(6,476)	42,830
	<u>202,583</u>	<u>1,492,425</u>	<u>(1,474,200)</u>	<u>220,808</u>

b) Prior Year

Group	Balance at 1 April 2022 £	Income £	Expenditure £	Balance at 31 March 2023 £
Unrestricted	188,158	1,410,875	(1,410,853)	188,180
Restricted (note 15)	15,776	-	(3,020)	12,756
	<u>203,934</u>	<u>1,410,875</u>	<u>(1,413,873)</u>	<u>200,936</u>

Charity	Balance at 1 April 2022 £	Income £	Expenditure £	Balance at 31 March 2023 £
Unrestricted	188,433	1,410,875	(1,409,481)	189,827
Restricted (note 15)	15,776	-	(3,020)	12,756
	<u>204,209</u>	<u>1,410,875</u>	<u>(1,412,501)</u>	<u>202,583</u>

15. Restricted Funds

a) Current year

Group & Charity	Balance at 1 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
New Van	12,756	-	(3,276)	9,480
ACVO – electric van	-	36,550	(3,200)	33,350
	12,756	36,550	(6,476)	42,830

b) Prior Year

Group & Charity	Balance at 1 April 2022 £	Income £	Expenditure £	Balance at 31 March 2023 £
New Van	15,776	-	(3,020)	12,756
	15,776	-	(3,020)	12,756

16. Analysis of Net Assets Between Funds

a) Current year

Group	Unrestricted Funds £	Restricted Funds £	Total Funds £
Fixed Assets	12,473	42,830	55,303
Current Assets	485,064	-	485,064
Creditors: due within one year	(293,229)	-	(293,229)
Creditors: due after more than one year	(28,949)	-	(28,949)
	<u>175,359</u>	<u>42,830</u>	<u>218,189</u>

Charity	Unrestricted Funds £	Restricted Funds £	Total Funds £
Fixed Assets	12,473	42,830	55,303
Current Assets	485,003	-	485,003
Creditors: due within one year	(319,498)	-	(319,498)
Creditors: due after more than one year	-	-	-
	<u>177,978</u>	<u>42,830</u>	<u>220,808</u>

b) Prior Year

Group	Unrestricted Funds £	Restricted Funds £	Total Funds £
Fixed Assets	17,780	12,756	30,636
Current Assets	487,463	36,550	524,013
Creditors: due within one year	(282,600)	(36,550)	(319,150)
Creditors: due after more than one year	(34,463)	-	(34,463)
	<u>188,180</u>	<u>12,756</u>	<u>200,936</u>

Charity	Unrestricted Funds £	Restricted Funds £	Total Funds £
Fixed Assets	17,880	12,756	30,636
Current Assets	490,750	36,550	527,300
Creditors: due within one year	(318,803)	(36,550)	(355,353)
Creditors: due after more than one year	-	-	-
	<u>189,827</u>	<u>12,756</u>	<u>202,583</u>

17. Cash Flows from Operating Activities

	Charity		Group	
	Year ended 31 March 2024	Year ended 31 March 2023	Year ended 31 March 2024	Year ended 31 March 2023
	£	£	£	£
Reconciliation of net income to net cash flow from operating activities	18,225	(1,626)	17,253	(2,998)
Adjustments for:				
- Depreciation charges	8,788	6,565	8,788	6,565
- Tax charge	-	-	-	-
- Gain on disposal of fixed assets	(125)	-	(125)	-
- (Increase) / decrease in stocks	(29,503)	(42,150)	(29,503)	(42,150)
- (Increase) / decrease in debtors	(34,584)	(54,851)	(34,584)	(54,127)
- Increase / (decrease) in creditors	(35,855)	176,872	(29,369)	183,947
	(73,054)	84,810	(67,540)	91,237

18. Change in Cash and Cash Equivalents in the Reporting Period

	Charity		Group	
	31 March 2024	31 March 2023	31 March 2024	31 March 2023
	£	£	£	£
Cash in hand	3,684	1,884	3,684	1,884
Notice Deposits (less than 3 months)	25,241	133,425	25,241	130,667
	28,925	135,309	28,925	132,551

19. Commitments under operating lease

At 31 March 2024 the charity had future minimum lease payments under non-cancellable operating leases as follows:

	Charity		Group	
	31 March 2024	31 March 2023	31 March 2024	31 March 2023
	£	£	£	£
Not later than one year	18,019	20,765	18,019	20,765
Between one and five years	30,581	8,424	30,581	8,424
	<u>48,599</u>	<u>29,189</u>	<u>48,599</u>	<u>29,189</u>

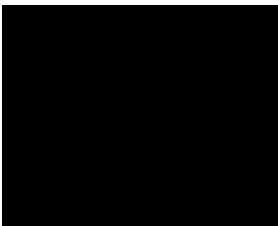
20. Post balance sheet event

There were no post balance sheet events to report.

21. Related party transactions

The charity has taken advantage of the available exemption from disclosing transactions with wholly owned group companies.

5. REFERENCE AND ADMINISTRATIVE DETAILS

Charity Name	Somebody Cares SCIO
Charity Registration Number	SC034820
Principal Office	Somebody Cares House Wellington Circle, Altens Aberdeen AB12 3JG
Registered Office	Somebody Cares House Wellington Circle, Altens Aberdeen AB12 3JG
Trustees	 <div> <p>pointed 6th November 24)</p> <p>pointed 6th November '24)</p> <p>ppointed 6th November '24)</p> </div>
Principal Bankers	Bank of Scotland 39 Albyn Place Aberdeen AB10 1YN
Additional Bankers	Barclays Bank 163-165 Union Street Aberdeen AB11 6SL
Auditors	Anderson, Anderson & Brown Audit LLP Kingshill View, Prime Four Business Park Kingswells Aberdeen, AB15 8PU