

SAMARITANS

Scarborough



Annual Report 2024–25

SAMARITANS

Our vision



Every life lost to suicide is a tragedy, and our vision is that fewer people die by suicide.

Our mission



To be there for anyone who needs someone. To give people ways to cope and be there for others. And to campaign to make suicide prevention a priority.

Our values



Listening

Exploring feelings alleviates distress and helps people to reach a better understanding of their situation and the options open to them.

Confidentiality

If people feel safe, they are more likely to be open about their feelings.

Non-judgmental

We want people to be able to talk to us without fear of prejudice or rejection.

People making their own decisions

We believe that people have the right to find their own solution and that telling people what to do takes responsibility away from them.

Human contact

Giving people time, undivided attention and empathy meets a fundamental emotional need and reduces distress and despair.

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Reference and Administration Details

Charity Name: Samaritans of Scarborough

Registered Charity Number: 1171040

Charity's Principal Address: 40 Trafalgar Street West
Scarborough
North Yorkshire
YO12 7AS

Names of the charity trustees who manage the charity

| Trustee Name | Office (if any) | Dates acted if not for the whole year | Name of person or body entitled to appoint trustee (if any) |
|--------------------------|-------------------------------------|---------------------------------------|---|
| Gill Nichol | Branch Director & Chair of Trustees | | Branch Volunteers |
| Elizabeth Lorton-Gilbert | Treasurer | | Branch Volunteers |
| Heidi Walker | Secretary | 11 July 2024 | Branch Volunteers |
| Richard Shore | | | Branch Volunteers |

The charity does not have any paid executive staff or professional advisers other than our accountants.

Section Two:

Structure, governance and management

Description of the charity's trusts

| | |
|--------------------------------|---|
| Type of governing document | Constitution |
| How the charity is constituted | Trustees |
| Trustee selection methods | Elected by the volunteers (although the trustees can co-opt up to two additional trustees if desired) |

Additional governance information

Trustees are voted in at the AGM; all trustees are required to complete online training on our *Samaritans Home* website and have to complete all relevant associated forms.

This branch is an affiliate of the national organisation and must raise its own funds.

Although we have our own Branch Constitution and structure, we are also obliged to complete a *Quality Review*, which takes place with the appointment of a new Branch Director, which is usually every three years. This review process is managed and overseen by regional and central office staff. In addition, the central office sends us weekly information emails, which we action and share as necessary.

As an affiliate branch we work with local organisations to make them aware of our work, and to work with them where appropriate.

The trustees meet every six weeks to discuss the running of the branch; these meetings include regular reviews of our Risk Register, which is a live document.

The trustees have given due regard to public benefit guidance published by the Charity Commission and consider that the activities described within this report demonstrates how the charity fulfils its responsibilities to provide benefit to the public.

Section Three:

Our Objectives and Activities

Summary of our objectives as set out in the constitution

1. To offer support to those in Scarborough, the surrounding areas, and elsewhere (calls and online chats can come in from anywhere) who are experiencing feelings of distress or despair, including those who may be at risk of suicide. Callers can expect to receive confidential emotional support at any time of the day or night. We believe that callers will have improved their emotional health after talking to us. Our overriding aim is to reduce the incidence of suicide and suicidal behaviour. Samaritans' vision is that fewer people die by suicide.
2. To promote a better understanding in society of suicide, suicidal behaviour and the value of expressing feelings that may otherwise lead to suicide or impaired emotional health.
3. To collaborate with and support Samaritans Central Charity and its branches in fulfilling these objects.

Summary of the main activities undertaken for the public benefit in relation to these objects

By listening to callers we aim to help people find ways of coping with emotional distress and thus reduce the number of our callers who choose to die by suicide.

We also support those whose distress is less acute, in the hope that they will not reach the point of despair resulting in them wishing to end their lives.

Nationally, we make our support available in many ways, by telephone, email, letter, and face-to-face, in prisons, schools and other educational settings.

Locally, we support contacts via the telephone, online chat, outreach events in schools, colleges, and universities as well as other settings including local hospitals, and through our connections with the police, the fire service and public events such as Scarborough Armed Forces Day and Scarborough Pride.

Our provision of Online Chat (OC) is relatively limited – only a small number of volunteers are OC-trained. It's a valuable and growing service, and we plan to help meet this demand by training more branch volunteers in OC in 2025-2026.

The branch offers both national and local services. National via the 24/7 service to callers (both via phone calls and OC) and local via our outreach and associated activities.

Further information on the contribution made by our amazing volunteers

Our volunteers are the backbone of all that we do and are our most valuable asset, giving up their time to offer help and support to some of the most vulnerable and distressed people in our community.

Our listening volunteers are asked to complete 144 hours of listening over a calendar year (including evening and night hours), which averages out to a three-hour listening shift each week. We are a small branch, but we like to think we punch above our weight in terms of activity and output! In addition to the core listening role, many volunteers are also volunteer shift leaders and/or play an active role in another part of the life of the branch – for example training, outreach, and fundraising. Two of our volunteers also have regional roles.

Most of our shop volunteers do a minimum of one three-hour shift in the shop each week, with several doing many more than this. Our support volunteers fulfil a variety of functions, including fundraising and outreach – see Section 4, starting on page 8, for more information on their activities.

Section Four:

The highlights of our year – reports from the Branch and Deputy Directors

The Leadership Team

| | |
|-------------------------------|---|
| Gill Nichol | Branch Director |
| Libby Lorton-Gilbert | Vice-Director and Deputy Director (Outreach & Fundraising) |
| Rik Shore | Vice-Director and Deputy Director (Training) |
| Liz Goodwill | Deputy Director (Volunteer Support) <i>April – October 2024</i> |
| Bridget Robinson-Clark | Deputy Director (Volunteer Support) <i>from October 2024</i> |
| Heidi Walker | Deputy Director (Without Portfolio) |
| Lindsey Redford | Deputy Director (Rota) |
| Ruth Harper | Deputy Director (Recruitment) |

Branch Director

On 1 April 2024, I had been the Branch Director for less than a month; this report covers my first 11 months in the role.

Aside from choosing the Deputy Directors and starting to work together as a team to restore equilibrium to the branch, one of my main activities of the first few months of being BD was working with the Central Office Disclosures Team at Central Office, and Liz Goodwill, to ensure all volunteers – listening and support – had the correct level of DBS.

During the year we also updated the Rota Policy, the Mentoring Policy and the Volunteer Expenses Policy. All are available on Three Rings, with hard copies on the notice boards in the branch. A good amount of time was also spent on the *Quality Review* (which concluded in May 2025, outside the timescale of this report.)

Overall, it's been a satisfying year. We had some challenges along the way, but, as you will read below, some great successes too. Being Branch Director is a privilege, but at times, it can be overwhelming ... I am more than grateful for the support received from the Regional team – particularly from Belinda Merrison and Liz Wilson – and the Branch Leadership Team too. I have leaned heavily on most of them, and am particularly grateful for the support and generous sharing of knowledge from our fantastic Vice-Directors Libby and Rik.

The branch and I are also indebted to Steve Witty, (aka Steve 2), who is the best Health and Safety Officer a branch could wish for. Let's just say I don't have to consider the practicalities and legalities of H&S because I know that Steve 2 has it all in hand.

I am more than proud of the Scarborough branch and everyone who gives their time to support our work in whatever capacity; we are all volunteers, and I don't underestimate the time, effort, energy and commitment we all give this branch. Thank you.

Gill 819

Branch Director

Outreach and Fundraising

Introduction

We had a slow start to the year as we found our rhythm again after a challenging beginning. However, we gradually built momentum and engaged in a variety of outreach and fundraising activities throughout the year.

Monthly highlights

May

- Attended a Volunteers Fair at Scarborough TEC and participated in Mental Health Week (13th–19th May).
- Attended a Welfare Day hosted by St Catherine's Hospice — a great networking opportunity.
- Shop volunteers participated in a tabletop sale at Scarborough Market Hall. Attendance was low, possibly due to it being held on a Sunday.
- John Castle (Listening Volunteer) completed a walking challenge, raising **£300** for Samaritans Central Charity.
- Dan Kneen (Shop Volunteer) completed an ultramarathon, raising **£140.15** for Samaritans of Scarborough.
- Outreach event at Scarborough Morrisons with a tombola raised **£79**.
- Steve and Libby delivered a talk at the YMCA to the Ladies of Leisure and Learning Group. 20 attendees donated **£20**.

July

- Participated in **Armed Forces Day**, which was a great success. We sold cakes and ran a tombola, raising **£633**

August

Though many volunteers had other commitments, August remained a productive month:

- Ali hosted a **Yorkshire Day Quiz**, raising **£128**.
- Rik, Lindsey, Libby, and Dawn collected **£737.81** at Scarborough Spa after a Sarah Millican performance.
- Participated in the **Community Fair**, raising **£335.68**.

- Our **Annual Golf Tournament** was a big success, raising **£2,572.30**. Many thanks to Boyes for donating raffle prizes — the tickets sold very well.

September

- Attended **Fresher's Fairs** at Scarborough 6th Form and Coventry University. Unfortunately, we couldn't make it to Scarborough TEC.
- Took part in **Scarborough Pride**, including the parade. It was a fun day with great community interaction.

October

- Attended **World Mental Health Day** event at Scarborough TEC (10th October).
- Participated in a **Veterans' Event** hosted by the local library.

November

- Took part in the **Scarborough Fire Station Open Day**, a well-attended family event. We continue to enhance our outreach with attractions for younger visitors.

December

- Paula decorated a Christmas tree at **St Mary's Church, Whitby**, in Samaritans' brand colours.
- A **ukulele band performed in Pickering**, donating all proceeds to us — a tremendous **£3,500** raised!
- Ali hosted another successful **Quiz Night** at the Railway Club, Scarborough, raising **£406**

January

- **Brew Monday** was celebrated with Paula hosting a coffee and cake morning at her B&B in Whitby.
- Volunteers also attended a **Coffee Morning at Scarborough TEC**, supporting students in their hospitality training.

February & March

- Delivered talks to:
 - Members of **St Mary's Church, Scarborough**
 - **Rotary Club members** in Pickering
 - Students at **Blueberry Academy**
 All were well received with good engagement and questions.
- Scarborough TEC hosted a **12-hour Dartathon**, where we were present for around 4 hours.

Ongoing Commitment

Despite being a small team, we continue to reach out to our community and raise vital funds for our branch. Huge thanks to every volunteer who has supported us throughout the year.

Calverts Carpets collected £178.41, Osgodby coffee mornings and Newlands Pub have our collection tins throughout the year and raised £982.10 and £629.63 respectively.

Special Thanks To: Ali, Brenda, Carmen, Celia, Dan, Dawn, Ed, Ian, Kelly, Kim, Liz C, Sally, Steve 2, Tamsin, Rik, and Ruth 2 — your time and effort are deeply appreciated.

Libby

Deputy Director (Outreach & Fundraising)

Recruitment

I was appointed Deputy Director (Recruitment) in May 2024.

With the help and support of the Leadership and Recruitment Teams, 18 interviews took place between April 2024 and March 2025. From these interviews, seven people became Listening Volunteers and two became Support Volunteers.

Thank you to the Outreach Team – their visible presence and the conversations they have at local events have been a huge help in recruiting new volunteers.

In January 2025, the Leadership Team decided to use the Online Training School for training new Samaritans. This has proved to be very successful, and we have received good feedback from those who have been trained by the Online School. I work closely with both the online training team and with Rik, Deputy Director (Training).

The coming year is looking very promising for recruiting new volunteers. Thank you to all volunteers who are helping with interviews and mentoring the newly trained volunteers – I couldn't do it without your help and support.

Ruth 582

Deputy Director (Recruitment)

Rota

At Scarborough branch, we had 30 listening volunteers on duty covering the rota during the year.

Overall, we were extremely successful in our rota commitment – our twilight hours were particularly strong, with an average of three twilight shifts a week. We also made a positive contribution to our night hours commitment, with 21 night shifts across the year. We are hoping to build on both these solid bases in the coming year, increasing the night hours we are open to provide support and care to our callers when it's most needed. (If you would like more information on night hours and the flexibility we can offer in how you choose to do your night hours, please talk to me!)

The rota team and I are extremely grateful to all who sign up for duties, and to those who swap or change and cover hours, especially at short notice. As always, we thank you for

being there for our callers and for the ongoing support you give to each other. A massive thank you to all you do in helping us keep as many hours and shifts open as you do. I am looking forward to another successful year.

Lindsey 603

Deputy Director (Rota)

Training

Over the year we saw a steady flow of new volunteers coming into training and ran two in-house training courses during the year; the first in May/June and the second in September/October. Numbers were fairly low on both courses, and, as the training works best with large groups, the training team and I felt the volunteers weren't getting the best experience possible. As a result, we decided to start using the Samaritans Online Training School in January 2025 – we'll see how well that goes!

I hope that, with the core training of new volunteers moving to the online school, I will be able to focus on delivering ongoing training for PVs and full volunteers in the coming year.

Rik 682

Deputy Director (Training)

Volunteer Support

Sometimes our lives challenge us, whether it be issues at work, or with our families, our health, or just life, and on these occasions our volunteer roles can be made more challenging. Knowing this informed my decision to join the Volunteer Support team – I wanted to be there for our extraordinary volunteers when needed.

After Liz stepped down as Deputy Director for Volunteer Support in October 2024, I was offered and accepted the DD role. I have continued Liz's work and support volunteers when needed, whether that be meeting for a coffee, dropping someone a regular message or sending a 'thinking of you' card.

In addition to this, since November 2024, we've organised a monthly social – a chance for volunteers to get to know each other better, do fun stuff together and also to give our friends and family a chance to meet our Samaritans family. I felt that I could support volunteers more if I got to know them better, and it follows that as we all get to know each other better, we can support each other more too.

Across the five events held to date, we've had good attendance, with an average of 13 volunteers attending per event (including many who have attended more than one event). Our best-attended event was the escape room outing in January.

Following a poll for ideas, from November to March 2025, we have had an afternoon tea, a visit to the escape rooms, a games night and a line dancing taster. All have had a good turnout and they continue every month. Socials are open to all volunteers, and many events are also open to family and friends. I encourage everyone to come along.

Bridget 862

Deputy Director (Volunteer Support)

Section Five:

Our Financial Overview

Legacy

We were very fortunate to receive an astonishingly generous **£200,000 bequest** from **Bertha Everitt**, a woman from Filey, who chose to leave her estate to charities – although we did not know her personally, the trustees of her estate decided to leave a large portion of it to further our work. The branch trustees decided to give **£15,000** to our region and **£40,000** to the Samaritans Central Charity. Volunteers were invited to show their interest in how the rest of the funds could be spent. Re-decorating and re-carpeting the Centre were high on the list, and we are looking forward to organising this next year.

Incomings

Shop: £11,862

Donations: £4,676

Fundraising: £ 6,401

Investment: £2,250

Other: £477

Legacy: £200,000

Golf Day: £2,572

Shop Closure

Our shop volunteers worked tirelessly throughout the year to keep the shop running. However, due to ongoing challenges in recruiting and retaining volunteers, and after much discussion over recent years, the difficult decision was made to close the shop. We raised £11,861.86 this year and spent £9,413.49.

Volunteers put in tremendous effort too; to sell, bag, and box donations, distribute fixtures and fittings to other charity shops (including the Samaritans shop in Bridlington), coordinate online sales and paint the shop in readiness for handing back to the council, our landlord.

This was a deeply emotional time for all involved. We thank each of our dedicated shop volunteers: **Dan, Carmen, Celia, Ed, Helen, Ian, Liz C, Ruth 2, and Tamsin** – you've been absolutely amazing.

Treasurer's Report

Overview

This year's accounts appear out of sync with previous years due to the generous legacy of **£200,000** left to us. Despite receiving this substantial gift, we continued our fundraising efforts throughout the year to maintain community engagement and financial resilience.

The trustees have held extensive discussions regarding, responsible use of the legacy funds and our contribution to the national branch. We plan to ask the central charity to consider the funds we've already donated when assessing our required contribution, particularly in relation to the 40% national levy.

Financial Year-End Summary

| Financial Year-End | Income | Spending |
|--------------------|----------|----------|
| 31 March 2023 | £40,397 | £46,905 |
| 31 March 2024 | £33,510 | £40,650 |
| 31 March 2025 | £228,238 | £90,472 |

Reserves Policy

Samaritans of Scarborough maintains a reserves policy to ensure financial stability and preparedness:

- We hold **designated funds** equivalent to **18 months of running costs**, currently calculated at **£35,517.21**.
- An additional **£64,895.75** is held in **investments**, earmarked for:
 - Purchasing a new shop
 - Building or relocating branch premises
 - Emergency repairs

Reserve levels are reviewed every six months by the Trustees and formally agreed at the Branch AGM.

Libby Lorton-Gilbert
Branch Treasurer

Section Six:

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

| | | |
|-------------------------------|---|---|
| Signature(s) |  |  |
| Full name(s) | GILLIAN ISABELLA NICHOL | ELIZABETH LORTON-GILBERT |
| Position (e.g. Secretary etc) | CHAIR / BRANCH DIRECTOR | TREASURER |
| Date | 21 October 2025 | 21 October 2025 |

We're here to listen

Call free day or night on

116 123

Email

jo@samaritans.org

Web

samaritans.org/scarborough

Visit us

**Samaritan House
40 Trafalgar Street West
Scarborough YO12 7AS**

SAMARITANS

Samaritans of Scarborough is a Charitable Incorporated Organisation registered in England and Wales (1171040). Our registered office is located at Samaritan House, 40 Trafalgar Street West, Scarborough, North Yorkshire YO12 7AS.



CHARITY COMMISSION
FOR ENGLAND AND WALES

Samaritans of Scarborough

1171040
1171040-1

Receipts and payments accounts

CC16a

For the period
from

01 April 2024

To

31 March 2025

Section A Receipts and payments

| | Unrestricted funds to the nearest £ | Restricted funds to the nearest £ | Endowment funds to the nearest £ | Total funds to the nearest £ | Last year to the nearest £ |
|--|---|---|--|---------------------------------|-------------------------------|
| A1 Receipts | | | | | |
| Donations and gifts | 4,676 | | 0 | 4,676 | 4,981 |
| Legacies | | | 0 | 0 | 0 |
| Grants for charitable activities | | | 0 | 0 | 2,166 |
| Fundraising events | 8,973 | | 0 | 8,973 | 6,410 |
| 50th anniversary | | | 0 | 0 | 0 |
| Charity shop | 11,862 | | 0 | 11,862 | 17,676 |
| Investment income | 2,250 | | 0 | 2,250 | 2,277 |
| Refunds, insurance claims, etc. | 477 | | 0 | 477 | 0 |
| Legacy | 200,000 | | 0 | 200,000 | 0 |
| Sub total (Gross income for AR) | 228,238 | 0 | 0 | 228,238 | 33,510 |
| A2 Asset and investment sales, (see table). | | | | | |
| | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 |
| Sub total | 0 | 0 | 0 | 0 | 0 |
| Total receipts | 228,238 | 0 | 0 | 228,238 | 33,510 |
| A3 Payments | | | | | |
| Charity shop costs | 9,413 | | 0 | 9,413 | 9,326 |
| Fundraising expenses | 63 | | 0 | 63 | 94 |
| 50th Anniversary | | | | 0 | 0 |
| Telephone support including premises costs, publicity, volunteer training and support expenses | 18,690 | | 0 | 18,690 | 17,554 |
| Outreach | 658 | | 0 | 658 | 1,164 |
| Management and administration | 504 | | 0 | 504 | 748 |
| Branch contribution | 4,716 | | 0 | 4,716 | 5,384 |
| Donation to Region | 55,000 | | | 55,000 | 5,000 |
| Accountancy | 1,428 | | 0 | 1,428 | 1,380 |
| Sub total | 90,472 | 0 | 0 | 90,472 | 40,650 |
| A4 Asset and investment purchases, (see table) | | | | | |
| | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 |
| Sub total | 0 | 0 | 0 | 0 | 0 |
| Total payments | 90,472 | 0 | 0 | 90,472 | 40,650 |
| Net of receipts/(payments) | 137,766 | 0 | 0 | 137,766 | (7,140) |
| A5 Transfers between funds | 0 | 0 | 0 | 0 | 0 |
| A6 Cash funds last year end | 37,212 | | | 37,212 | 44,352 |
| Cash funds this year end | 174,978 | 0 | 0 | 174,978 | 37,212 |

Section B Statement of assets and liabilities at the end of the period

| Categories | Details | Unrestricted funds to nearest £ | Restricted funds to nearest £ | Endowment funds to nearest £ |
|----------------------|--|------------------------------------|----------------------------------|---------------------------------|
| B1 Cash funds | General bank account | 174,592 | 0 | 0 |
| | Paypal | 296 | 0 | 0 |
| | Cash floats | 90 | 0 | 0 |
| | Total cash funds | 174,978 | 0 | 0 |
| | (agree balances with receipts and payments account(s)) | OK | OK | OK |

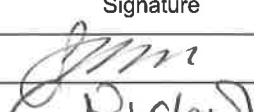
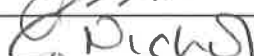
| | Details | Unrestricted funds to nearest £ | Restricted funds to nearest £ | Endowment funds to nearest £ |
|---------------------------------|---------|------------------------------------|----------------------------------|---------------------------------|
| B2 Other monetary assets | | 0 | 0 | 0 |
| | | 0 | 0 | 0 |
| | | 0 | 0 | 0 |
| | | 0 | 0 | 0 |
| | | 0 | 0 | 0 |
| | | 0 | 0 | 0 |
| | | 0 | 0 | 0 |

| | Details | Fund to which asset belongs | Cost (optional) | Current value (optional) |
|-----------------------------|------------------------------------|-----------------------------|-----------------|--------------------------|
| B3 Investment assets | Blackrock Charities UK Equity Fund | Unrestricted | 0 | 45,878 |
| | Blackrock Charities UK Bond Fund | Unrestricted | 0 | 19,018 |
| | | | 0 | 0 |
| | | | 0 | 0 |
| | | | 0 | 0 |

| | Details | Fund to which asset belongs | Cost (optional) | Current value (optional) |
|---|------------------------------------|-----------------------------|-----------------|--------------------------|
| B4 Assets retained for the charity's own use | Freehold property | Unrestricted | 307,454 | 0 |
| | Improvements to leasehold property | Unrestricted | 10,254 | 0 |
| | | | 0 | 0 |
| | | | 0 | 0 |
| | | | 0 | 0 |
| | | | 0 | 0 |
| | | | 0 | 0 |
| | | | 0 | 0 |
| | | | 0 | 0 |
| | | | 0 | 0 |

| | Details | Fund to which liability relates | Amount due (optional) | When due (optional) |
|-----------------------|---------|---------------------------------|-----------------------|---------------------|
| B5 Liabilities | | | 0 | |
| | | | 0 | |
| | | | 0 | |
| | | | 0 | |
| | | | 0 | |

Signed by one or two trustees on behalf of all the trustees

| Signature | Print Name | Date of approval |
|---|-------------------|------------------|
|  | E. LORTON-GILBERT | 23.10.25 |
|  | GILLIAN NICHOL | 23.10.25 |



Section A

Independent Examiner's Report

**Report to the trustees/
members of**

Charity Name
Samaritans of Scarborough

**On accounts for the year
ended**

31 March 2025

**Charity no
(if any)**

1171040

Set out on pages

1-2

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 March 2025.

**Responsibilities and
basis of report**

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent
examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention (~~other than that disclosed below *~~) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

** Please delete the words in the brackets if they do not apply.*

Signed:

Wiffen

Date:

27 November 2025

Name:

Anna Wiffen FCCA

**Relevant professional
qualification(s) or body
(if any):**

Association of Chartered Certified Accountants

Address:

Ashby Berry Coulsons Chartered Accountants

2 Belgrave Crescent, Scarborough

North Yorkshire YO11 1UB

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.