

**Absafe SCIO**  
(A Scottish Charitable Incorporated Organisation)

**Annual report and unaudited accounts for the  
year ended 31 March 2025**

**Scottish charity reference: SC027660**

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## Absafe SCIO

### Scottish Charitable Incorporated Organisation information

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**Charity name** Absafe SCIO

**Charity registration number** SC027660

**Principal address**

**Trustees**

**Chief Executive**

**Bankers**

Bank of Scotland plc  
PO Box 1000  
BX2 1LB

**Solicitors**

Grant Smith Law Practice  
Amicable House  
252 Union Street  
Aberdeen  
AB10 1TN

**Independent examiner**

Henderson Loggie LLP  
1 Marischal Square  
Broad Street  
Aberdeen  
AB10 1BL

## **Introduction**

The Trustees of Absafe are pleased to present their annual report together with the financial statements for the financial year ended 31 March 2025. This report provides an overview of our activities, achievements, and financial performance over the past year.

## **Objectives and Activities**

Absafe is dedicated to improving safety, wellbeing, and resilience within communities through education, prevention, and early intervention. The organisation works in partnership with communities to address risk, reduce harm, and strengthen individual and collective capacity to respond to challenges. Its primary objectives are:

- To deliver accessible, education-led programmes that promote safety, resilience, and wellbeing for children, young people, and adults.
- To raise awareness of safety, wellbeing, and prevention issues through community-based campaigns, engagement activity, and innovative learning approaches.
- To work collaboratively with local authorities, schools, community organisations, and partners to strengthen community safety, inclusion, and positive outcomes.

## **Achievements and Performance**

During the year, Absafe delivered a range of activities in furtherance of its charitable purposes, with a continued focus on education, community safety, wellbeing, and resilience. The organisation operated a community-led and project-based delivery model, enabling it to respond flexibly to identified local need while remaining aligned with its governing documents and core values.

### ***Education, Wellbeing, and Resilience***

Absafe delivered education-focused activity aimed at supporting mental wellbeing and resilience, including the development and delivery of a mindfulness campaign for young people. This work focused on early intervention and practical tools to support emotional wellbeing and coping skills. The organisation also delivered resilience-building education through targeted initiatives such as *Dinnae Get Scammed*, supporting individuals to improve digital awareness and reduce vulnerability to financial harm. The AYLEP programme continued during the year, supporting young people through education, life skills development, and positive engagement, and received positive feedback from participants and delivery partners.

### ***Community Engagement and Inclusion***

Community engagement remained central to Absafe's work throughout the year. The organisation delivered well-attended community choirs and women's group activity, which supported social connection, reduced isolation, and promoted inclusion. These activities strengthened Absafe's presence within local communities and enabled ongoing engagement with individuals who may otherwise face barriers to support. Feedback from participants highlighted the value of these activities in supporting wellbeing and building confidence.

### ***Creative and Therapeutic Activity***

Absafe delivered the *Creative Connections* project, providing creative, accessible opportunities for individuals to support their mental wellbeing. The project supported participants through structured creative activity designed to improve confidence, emotional expression, and social connection. Feedback from participants and partners indicated positive outcomes for wellbeing and engagement.



## Achievements and Performance (continued)

### ***Community Safety and Innovation***

Safety-focused activity continued throughout the year, with an emphasis on water safety and prevention. Absafe installed water safety signage at Aberdeen beachfront and continued to develop its bespoke water safety board game, progressing it from prototype stage towards commercial viability as an educational resource. The organisation also sponsored and participated in a community hackathon, exploring the feasibility of repurposing existing camera infrastructure at Aberdeen beach to support automated detection of people in distress. This work remains in development and reflects Absafe's commitment to exploring innovative approaches to community safety.

### ***Organisational Development***

In the second quarter of 2024, Absafe secured a new operational base with increased capacity to support delivery and development activity. The new premises provide a larger and more flexible working environment while also reducing overall operating costs through lower rental expenditure, supporting improved organisational efficiency and sustainability.

### ***Public Benefit***

The trustees are satisfied that the activities undertaken during the year have provided clear public benefit, contributing to improved wellbeing, increased resilience, enhanced community safety, and stronger community connections. In preparing this report, the trustees have had due regard to OSCR guidance on public benefit and believe the charity's activities continue to advance its charitable purposes.

## Financial Review

The financial performance of Absafe for the year ended 31 March 2025, was challenging due to reduced funding income. Key highlights include:

- **Income:** Total income for the year was £75,876, representing a decrease of 33% compared to the previous year. This reduction reflects the increasingly challenging and competitive funding environment within the third sector, with pressure on both charitable trusts and statutory funding sources.
- **Expenditure:** Total expenditure for the year was £137,970, with the majority of spending directed towards programme delivery and community outreach activity. Administrative and governance costs were carefully controlled to ensure that resources were focused on achieving charitable outcomes.
- **Reserves:** At the end of the financial year, Absafe held unrestricted reserves of £5,772 and restricted reserves of £6,529. While reserves remain modest, they provide a level of financial resilience to support ongoing operations.
- **Going Concern:** The trustees have reviewed the charity's financial position, cash flow forecasts, and funding pipeline and consider that, with close monitoring, Absafe remains a going concern. The organisation continues to operate on a project-based, community-led model and is actively pursuing new funding opportunities to support future delivery and sustainability.



## Successful funding

Opportunities received during the financial year 2024/2025:

- **Arnold Clark** – £1,000 towards general organisational costs
- **Baird Watson Charitable Trust** – £11,560 to support delivery of the AYLEP programme
- **Charles Hayward Foundation** – £6,000 to deliver the *Dinnae Get Scammed* project
- **Abz Prop Fund** – £700 towards general organisational costs
- **CMHWF (AVA HIF North)** – £7,652 to support the *Creative Connections* project
- **NHS Grampian Charity Community Grants (Aberdeen Words Round 3)** – £3,000 to support the Community Choir
- **NHS Grampian Charity Community Grants** – £9,981 to support employability activity
- **Stafford Trust** – £3,250 towards general organisational costs
- **CHMWF (via ACVO)** – £2,979 to support the *Creative Connections* project
- **WG Edwards** – £1,000 to support the *Dinnae Get Scammed* project
- **Charity United Way** – £1,500 to support community activity
- **Women's Fund Scotland** – £4,800 to support women's group activity
- **Alan Ruther Wealth Management Ltd** – £1,970 to deliver school safety sessions
- **LEAF** – funding to support outdoor activities
- **CNOOC** – £20,000 to support delivery of education activity
- **Verden Sykes** – £500 to support *No Knives, Better Lives*

## Challenges and Risks

Despite our successes, Absafe continues to face enduring challenges and risks in 2025:

- **Funding Challenges:** Ensuring a steady stream of funding remains a significant challenge. The current economic climate has led to a reliance on grants and donations, which are not always guaranteed. Many organizations are reducing their community support budgets, impacting our funding.
- **Volunteer Retention:** Keeping a consistent pool of volunteers is essential for our operations. While some turnover is expected, it is crucial to maintain this resource.
- **Evolving Safety Landscape:** The nature of safety issues is constantly changing, particularly with the rise in online safety concerns. This requires us to continually update our programs and resources, necessitating ongoing training and development for our staff and volunteers.
- **Operational Risks:** The safety of our staff, volunteers, and participants during events and workshops is of utmost importance. Despite having robust health and safety protocols in place, there is always a risk of unforeseen incidents.

## Stakeholder Engagement

Engaging with our stakeholders is crucial to the success of Absafe. Our key stakeholders include:

- **Beneficiaries:** We maintain open lines of communication with the schools, community groups, and individuals who benefit from our programs. Regular feedback sessions and spot surveys help us understand their needs and improve our services.
- **Volunteers:** Our volunteers are the backbone of our operations. We hold training sessions, appreciation events, and feedback meetings to ensure they feel valued and supported.
- **Donors and Funders:** We provide regular updates to our donors and funders through reports, events, and social media. Transparency about our activities and financial performance helps build trust and encourages continued support.



### Stakeholder Engagement (continued)

- **Partners:** Collaboration with local authorities, businesses, and other organizations enhances our ability to deliver effective programs. We engage with our partners through joint initiatives, meetings, shared projects, and resources.
- **Community:** We actively engage with the broader community through public events, social media, and local media. Raising awareness about safety issues and promoting our activities helps garner community support and participation. Our staff also volunteer at SHMU, a local radio station, allowing us to reach a wider audience and cover topical safety and community issues.

### Future Fundraising Strategies

2025 has been a challenging year for the charity sector in general and Absafe have also succumbed to fundraising pressures and seen a significant drop in funds over the last year. In early 2026, the Absafe Board will review its 5-year strategy to ensure it is relevant, fit for purpose and provides the Charity with the best chance to remain sustainable. A close oversight on cashflow, along with how restricted and unrestricted funds are utilised will be required going forward. The Board will continue to meet monthly for as long as is required (or more frequently via ad hoc meetings if deemed necessary) to ensure the Charity is governed in line with expectations and requirements. The focus areas for the 5-year strategy review will include the following points for consideration, but not limited to:

- **Financial:** Cashflow to provide sustainable operations and delivery of is critical:
  - Review cashflow as frequently as the Board deems necessary.
  - Review policy around expenditure and allocation of funds.
  - Direction setting to ensure value for money.
  - Look for opportunities to further reduce operating costs.
- **Strengthening and sharpening our organisational identity:** A clear, compelling identity makes everything else easier — fundraising, partnerships, volunteer recruitment, even internal decision-making.
  - Define a crisp value proposition: *Why Absafe? Why now?*
  - Refresh your messaging so it resonates with young people, parents, schools, and corporate partners.
  - Build a consistent brand experience across digital, in-person, and educational programmes.
- **Deepen partnerships beyond funding:** Money is one form of support — but long-term sustainability comes from relationships.
  - Schools & colleges: Co-design safety programmes, embed Absafe into curricula, or create annual partnership agreements.
  - Corporate partners: Offer employee volunteering, safety workshops, or CSR packages that go beyond donations.
  - Local authorities & emergency services: Position Absafe as a strategic partner in community safety outcomes.
- **Impact Measurement:** Funders increasingly want evidence. Growth comes from proving your value.
  - Develop a simple but robust impact framework.
  - Track long-term behavioural change, not just attendance.
  - Use data to refine programmes and tell powerful stories.



### Future Fundraising Strategies (continued)

- **Diversify Programmes and Revenue Streams:** Even with a strong fundraising plan, resilience comes from multiple income sources. Examples to be considered include but not limited to:
  - Fee-for-service workshops for businesses.
  - Accredited training for teachers or youth workers.
  - Digital safety modules that can be licensed or sold.
  - Annual events that become signature community fixtures.
- **Build a Strong Volunteer Talent Pipeline:** Absafe's work is people-powered.
  - Create clear volunteer pathways with training, recognition, and progression.
  - Partner with universities for placements and internships.
  - Develop leadership capacity internally so the organisation isn't dependent on a few key individuals.
- **Elevate our Public Profile:** Visibility drives trust, partnerships, and funding.
  - Regular storytelling on social media.
  - Media partnerships with local press.
  - Thought leadership on youth safety, digital safety, or community resilience.
  - A refreshed website that showcases impact and opportunities to get involved.
- **Strengthen Governance & Internal Systems:** Growth requires solid foundations.
  - Review board composition and skills.
  - Review digital tools to drive efficiency, structure and transparency.
  - Review our 5-year strategy, aligned with our fundraising strategy.
  - Review governance strategy to ensure the Board are setting appropriate levels of governance and direction.
- **Future-Proof through Innovation:** Absafe's mission sits in a fast-changing world.
  - Explore VR/AR safety simulations.
  - Develop digital-first programmes for remote or hybrid delivery.
  - Look to build partnerships with tech companies for innovation support.
- **Embed Community Voice in Everything:** Sustainability comes from relevance.
  - Look into feasibility of creating youth advisory panels.
  - Run regular feedback loops with teachers and parents and other key stakeholders.
  - Co-design new programmes with the communities we serve.

The output from the Board of Trustees strategy review will set the tone and guide the future direction of the charity to fulfil its objectives and mission statement. From this, an actionable list of activities which Absafe will undertake in the short, medium and long term will be produced.

### Governance and Structure

Absafe is governed by a Board of Trustees who are responsible for the strategic direction and oversight of the charity. The Board normally meets quarterly to review performance, set priorities, and ensure compliance with regulatory requirements. However, the Board have been meeting on a monthly basis since August 2025 whilst the charity faces funding challenges.



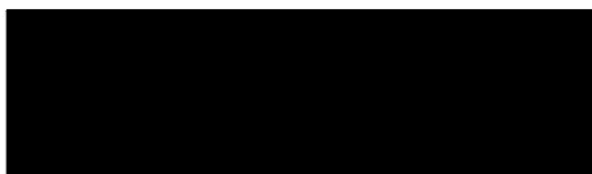
**Chair's report (continued)**

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**Conclusion**

All of this would not be possible without the hard work from our dedicated team of staff and volunteers, as well as the support received from our local community, and our public and private sector collaborators. Through this support, I am immensely proud of what Absafe has achieved over the past 12 months and I'm optimistic that it will continue to promote health, safety, wellbeing and prevent accidents in the years to come.

On behalf of the Absafe Board of Trustees, I would like to extend my gratitude to all our supporters, volunteers, and staff for their dedication and hard work over the past year and I look forward to continuing this in 2025 and beyond.



Chair

Date: 23 December 2025

The Trustees submit their report and the accounts of the SCIO for the year ended 31 March 2025.

The SCIO information set out on page 2 forms part of this report. The accounts comply with current statutory requirements the charity's constitution and Accounting and Reporting by Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

## **Structure, governance and management**

### **Nature of governing document**

Absafe is a Scottish Charitable Incorporated Organisation (charity number: SC027660). The charitable organisation is governed by its constitution lodged with OSCR.

### **Recruitment and appointment of trustees**

The charity's constitution outlines the powers for appointing and removing Trustees. Board members are elected by ballot from nominations put forward by the charity's members. At each Annual General Meeting, one-third of the elected Board members retire but are eligible for reappointment.

The charity seeks to appoint trustees who have a specific interest in its charitable objectives or whose skills complement the existing board.

The positions of Chairperson, Vice-Chair, and Treasurer are elected by the board.

### **Induction and training of trustees**

New trustees receive an induction pack and are introduced to the Board's workings during their initial meetings. Board training is continuously reviewed to incorporate new legislation, ensuring members are fully aware of their legal duties and responsibilities.

### **Key management personnel**

The Board of Trustees and the Chief Executive are considered the key management personnel, responsible for directing, controlling, and running the charity daily. Trustees volunteer their time and receive no remuneration.

Trustees must disclose all relevant interests, register them with the Chief Executive, and withdraw from decisions where a conflict of interest arises.

The Chief Executive's pay is reviewed annually and typically increased in line with average earnings and available funding.

### **Organisational structure**

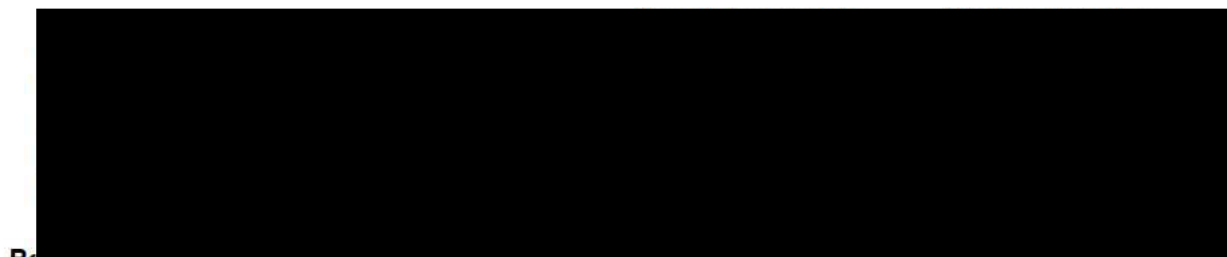
The Board of Trustees, normally meeting quarterly, governs the charity. However, the Board have been meeting on a monthly basis since August 2025 whilst the charity faces funding challenges. The Trustees appoint a Chief Executive to manage the charity's day-to-day operations.



## **Board of Trustees**

The current Board members comprise the individuals listed on page 2.

During the year, the following Trustees were appointed / resigned:



## **Related parties**

There were no related party transactions with any companies or businesses, related to the Board members, during the year.

## **Risk management**

The trustees manage risk through a comprehensive risk register that operates as a strategic and operational planning tool. In addition to identifying and mitigating delivery and compliance risks, the register incorporates oversight of income and expenditure planning, review of the charity's constitution, and alignment with Absafe's evolving business strategy. This integrated approach enables trustees to take a proactive view of financial sustainability, governance, and organisational direction, ensuring decisions are informed, proportionate, and aligned with charitable purposes.

The risk register is reviewed regularly and at least annually by the Board to ensure that risks remain current and that mitigation measures reflect the organisation's move towards a more mobile, agile, and community-led delivery model. Key strategic risks include income stability, maintaining unrestricted funding to support core costs, ensuring the constitution remains fit for purpose, and aligning business strategy with community need and organisational capacity. These risks are actively managed through income diversification, regular financial monitoring, scheduled governance review, and adaptive planning. Trustees retain oversight of this process to ensure Absafe remains resilient, compliant, and strategically positioned to deliver sustainable impact.

## **Objectives and activities**

### **Principal activities**

Absafe's purposes are formally stated as:

- The saving of lives
- The advancement of citizenship or community development
- The advancement of education

Over the past year, Absafe has continued to evolve its approach to better meet the changing needs of the community. Moving away from traditional, one-size-fits-all delivery, the organisation has focused on education, early intervention, and practical support that strengthens mental wellbeing and builds individual and community resilience. Through responsive, community-led programmes, Absafe has supported people to develop confidence, life skills, and the ability to cope with challenges, while also fostering stronger connections and safer environments. This flexible, person-centred approach has enabled Absafe to reach those most in need and deliver meaningful, lasting impact across the communities it serves.

Aberdeen Safer Community Trust was first recognized as a charity on 15 February 1998. It was incorporated as a company limited by guarantee on 29 January 2008 and converted to a Scottish Charitable Incorporated Organisation, changing its name to Absafe on 2 October 2012.



**Principal activities (continued)**

Absafe's mission is to improve safety, wellbeing, and resilience within communities through education, prevention, and early intervention. The organisation works in a community-led and inclusive way, supporting individuals to build skills, confidence, and awareness that reduce risk and promote positive life outcomes. Absafe delivers practical, accessible programmes that respond to local need, strengthen community connections, and create safer environments, while operating in line with its charitable purposes, core values, and governance responsibilities.

**Activity Summary**

***Educational Programs and Community Engagement***

Absafe's mission remains firmly rooted in inspiring and saving lives through education, innovation, and community engagement. Throughout the year, we have continued to promote safety and wellbeing across Aberdeen and beyond, delivering programmes that respond to emerging risks and societal changes. Our work is underpinned by values of compassion, collaboration, and wisdom, and this year has been a testament to those principles in action.

During the year, Absafe reached a wide and diverse audience through our safety programmes and community-led projects, while continuing to work with children and young people through experiential safety learning aligned with the Curriculum for Excellence. Our community engagement remains strong, and we continue to focus on inclusivity, relevance, and innovation in how we deliver our mission.

***Campaigns and Projects***

In recognition of the shifting funding landscape and operational pressures within the third sector, Absafe has adopted a more project-based model to ensure we remain a viable, resilient, and impactful charity. This approach has allowed us to adapt to the available funding streams while continuing to meet the needs of our community. We have delivered targeted programmes using skilled facilitators, including the Aberdeen Youth Leadership Empowerment Programme (AYLEP) and our Creative Connections initiative, which combines art, music, and drama therapy to support mental wellbeing. These projects allow us to respond dynamically to specific funding calls and social issues, while retaining the quality and effectiveness of our delivery.

We also continue to support and coordinate a vibrant community choir, which now has over 25 active members. The choir not only offers a creative and social outlet but also strengthens our connection with the local community and contributes to wellbeing and resilience. Our digital safety work continues, and we have maintained delivery of our cyber safety sessions to help people of all ages navigate online spaces more safely and confidently. This remains a core element of our education portfolio, particularly as digital risks continue to evolve.

In Q2 of the financial year, Absafe moved to new premises, which provide a more suitable and cost-effective base of operations. The new location offers greater flexibility and improved facilities, supporting our goal to diversify revenue and expand our reach. This move also helped reduce operating costs, allowing us to reinvest savings into project delivery.



### Funders, Grants and Sponsors

During the year, Absafe was grateful to receive funding and sponsorship from a range of charitable trusts, funders, and local organisations, enabling the continuation and development of both core activities and targeted community programmes. This support contributed to general organisational costs as well as specific initiatives focused on education, employability, mental wellbeing, resilience building, community safety, and inclusion. Absafe extends its sincere thanks to all funders and sponsors for their generosity and trust, whose contributions have been vital in allowing the organisation to respond flexibly to community need and deliver meaningful impact across the communities it serves.

During the year, Absafe secured a diverse range of grant funding and sponsorship to support both core costs and targeted community programmes. Funding for general and organisational costs was received from Arnold Clark (£1,000), Abz Prop Fund (£700), and the Stafford Trust (£3,250), helping to maintain stability and delivery capacity. Programme-specific funding included £11,560 from the Baird Watson Charitable Trust for the AYLEP programme; £6,000 from the Charles Hayward Foundation and £1,000 from WG Edwards to deliver the *Dinnae Get Scammed* digital safety project; and £20,000 from CNOOC to support education delivery across communities. Creative and wellbeing initiatives were supported through £7,652 from CMHWF (AVA HIF North) and £2,979 from CHMWF (via ACVO) for the *Creative Connections* project, alongside £3,000 from NHS Grampian Charity Community Grants (Aberdeen Words Round 3) for the Community Choir. Employability activity was strengthened through £9,981 from NHS Grampian Charity Community Grants, while community and inclusion-focused work was supported by Charity United Way (£1,500), Women's Fund Scotland (£4,800) for a women's group, Alan Ruther Wealth Management Ltd (£1,970) to deliver school safety sessions, LEAF for outdoor activities, and Verden Sykes (£500) for *No Knives, Better Lives*.

### Finance & Reserves

Despite the achievements above, the charity has faced financial challenges. This year's accounts show Absafe secured £75,876 (2024 - £113,204) in income, made up of unrestricted donations and grants of £3,145 (2024 - £5,235), restricted donations and grants of £68,691 (2024 - £103,766) and school visits and corporate services £4,040 (2024 - £4,203).

Total expenditure in the year was £137,970 (2024 - £139,305).

The funds balance at 31 March 2025 was £12,301 (2024 - £74,395). Included in this are unrestricted funds of £5,772 (2024 - £74,395) and restricted funds of £6,529 (2024 - £nil). The reduction in income reflects both the competitive grant environment and timing of multi-year funding streams. Nevertheless, we have continued to manage our resources prudently and focus spending on front-line activity wherever possible.

These financial challenges are part of a wider trend affecting the entire third sector. The current funding environment has become increasingly difficult, with fewer grants available, increased competition, and many traditional sources of support scaling back due to broader economic pressures. This funding crisis is now endemic across the charitable sector, placing immense strain on organisations delivering critical services. Absafe is not immune to these pressures, but we continue to evolve - both structurally and operationally - to ensure we can survive this period while staying true to our core mission. Our transition to project-based delivery, use of skilled facilitators, strategic partnerships, and emphasis on innovation are all part of a broader effort to remain sustainable, relevant, and impactful in these challenging times.

The Board of Trustees and the CEO are fully aware that Absafe is at a point where financial vigilance is essential. In response, we have introduced monthly board meetings focused on finance and funding, ensuring regular updates and collective accountability. We continue to monitor our position against the reserves policy target of £36,000, which equates to approximately three months of operational costs. Current reserves are below this level and increased funding is required combined with cost cutting where possible. Budgets and cash flows are regularly updated and reviewed.



**Finance & Reserves (continued)**

The charity has considered the reserves required and have taken into account their current and future liabilities. The Trustees aim to increase reserve funds at a level which equates to approximately three months of operational running costs. To achieve this, unrestricted cash reserves of £36,000 are required.

**Finance Strategy**

- Absafe's fundraising approach is designed to support the organisation's long-term sustainability while remaining flexible and responsive to the needs of the communities it serves. Fundraising activity focuses on securing resources to deliver education, prevention, wellbeing, resilience-building, employability, and community safety initiatives, in line with Absafe's charitable purposes, core values, and governing documents as registered with OSCR. The organisation operates a predominantly project-based, community-led model, enabling programmes to be shaped by lived experience, partnership working, and local need rather than a fixed or traditional delivery approach.
- Funding is sought to support both targeted projects and essential core costs, recognising that strong governance, safeguarding, and organisational capacity are critical to effective delivery. Absafe seeks a balanced and diversified funding mix, including charitable trusts and foundations, statutory funding, corporate sponsorship, community grants, and partnership funding. This approach reduces reliance on any single income source and strengthens financial resilience, while allowing the organisation to develop innovative pilot projects that can be evaluated and scaled where successful.
- All fundraising activity is carried out ethically and transparently, in line with OSCR requirements and good governance practice. Restricted funds are managed appropriately and used solely for their intended purpose, with clear monitoring and reporting arrangements in place. Absafe places strong emphasis on demonstrating impact, ensuring that funding is clearly linked to positive outcomes for individuals and communities, and that learning from evaluation informs future fundraising and project development.
- Key risks to the organisation include over-reliance on short-term or restricted funding, changes in funder priorities, and increased competition within the funding landscape. These risks are mitigated through proactive diversification of income streams, early identification of funding opportunities, development of unrestricted funding where possible, and maintaining strong relationships with funders and partners. Additional mitigation measures include robust financial monitoring, realistic project planning aligned to organisational capacity, and regular review of fundraising performance by trustees and senior leadership to ensure continued alignment with Absafe's charitable aims and community need.
- Due to the current climate, the financial position of Absafe is being closely monitored. The board will introduce additional financial controls such as placing a lower limit on capital expenditure and ensuring Xero is kept up to date on a monthly basis to support more accurate financial forecasting.

**Plans for the Future**

Looking ahead, Absafe will continue to deliver meaningful, relevant programmes that prevent accidents and support wellbeing. We will build on the work achieved over the past year, seek new partnerships, and develop our fundraising efforts—particularly through digital platforms and community-based initiatives. Our new premises allow for outdoor and creative projects, and we remain committed to responding to the needs of our community with compassion, professionalism, and purpose.

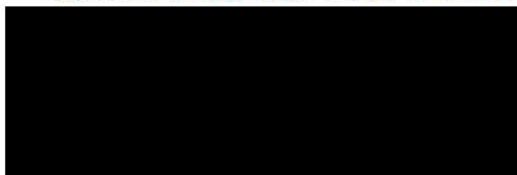


**Report of the Trustees for the year ended 31 March 2025 (continued)**

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The Trustees would like to thank everyone who contributed to Absafe's work this year—our volunteers, staff, funders, partners, and participants. Your dedication and belief in our mission make everything possible. Together, we remain focused on creating a safer, healthier, and more connected community for all

Signed on behalf of the Board of Trustees



Chair

Date: 23 December 2025

**Independent examiner's report to the Trustees of Absafe SCIO**

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I report on the accounts of the charity for the year ended 31 March 2025 which are set out on pages 16 to 28.

This report is made to the trustees, as a body, in accordance with the terms of my engagement. My work has been undertaken to enable me to report my opinion set out below and for no other purpose. To the fullest extent permitted by law I do not accept or assume responsibility to anyone other than the trustees, as a body, for my work or for this report.

**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 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

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

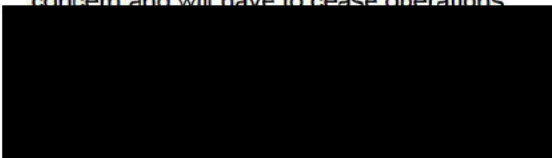
1. which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
  - to prepare accounts which accord with the accounting records and 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.

As detailed in the Trustees Annual Report, the SCIO has significant funding challenges which means that there may be insufficient funds available to sustain the charity until 31 March 2026.

The trustees are confident that alternative sources of funding will be secured. On this basis, the trustees have concluded that it remains appropriate to prepare the charity's accounts on a going concern basis. The trustees are aware that if alternative funding is not secured then the charity will no longer be a going concern and will have to cease operations.



For and on behalf of Henderson Loggie LLP  
Chartered Accountants  
1 Marischal Square  
Broad Street  
Aberdeen  
AB10 1BL



## Statement of financial activities for the year ended 31 March 2025

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £	Unrestricted funds £	Restricted funds £	Total 2024 £
<b>Income</b>							
Donations	3	2,145	880	3,025	4,235	2,392	6,627
<b>Income from charitable activities</b>							
Grants	4	1,000	67,811	68,811	1,000	101,374	102,374
School and community visits and corporate services	4	4,040	-	4,040	4,203	-	4,203
<b>Total income</b>		<b>7,185</b>	<b>68,691</b>	<b>75,876</b>	<b>9,438</b>	<b>103,766</b>	<b>113,204</b>
<b>Expenditure</b>							
Cost of charitable activities	5	71,963	66,007	137,970	28,739	110,566	139,305
<b>Total expenditure</b>		<b>71,963</b>	<b>66,007</b>	<b>137,970</b>	<b>28,739</b>	<b>110,566</b>	<b>139,305</b>
<b>Net (expenditure)/income</b>		<b>(64,778)</b>	<b>2,684</b>	<b>(62,094)</b>	<b>(19,301)</b>	<b>(6,800)</b>	<b>(26,101)</b>
Transfer between funds	12	(3,845)	3,845	-	(3,186)	3,186	-
<b>Net movement of funds for year</b>		<b>(68,623)</b>	<b>6,529</b>	<b>(62,094)</b>	<b>(22,487)</b>	<b>(3,614)</b>	<b>(26,101)</b>
Funds balances brought forward at 1 April 2024	12	74,395	-	74,395	96,882	3,614	100,496
<b>Funds balances carried forward at 31 March 2025</b>	12	<b>5,772</b>	<b>6,529</b>	<b>12,301</b>	<b>74,395</b>	<b>-</b>	<b>74,395</b>

The SCIO has made no gains or losses other than as reported above.

# Absafe SCIO

## Balance sheet at 31 March 2025

	Note	£	2025 £	£	2024 £
<b>Fixed assets</b>					
Tangible fixed assets	9		2,076		6,595
<b>Current assets</b>					
Debtors	10	2,950		26,152	
Cash at bank and in hand		84,229		71,002	
		87,179		97,154	
<b>Creditors: amounts falling due within one year</b>	11	(76,954)		(29,354)	
<b>Net current assets</b>			10,225		67,800
<b>Net assets</b>			12,301		74,395
<b>Funds</b>					
Restricted	12		6,529		-
Unrestricted	12		5,772		74,395
			12,301		74,395

Chair

23 December 2025



## **1 Accounting policies**

### **SCIO information**

Absafe SCIO is a Scottish Charitable Incorporated Organisation. The principal address is shown on page 2.

### **Basis of preparation**

The financial statements have been prepared in accordance with applicable accounting standards and under the historical cost accounting rules. The financial statements incorporate the requirements of the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Absafe SCIO meets the definition of a public benefit entity under 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 £.

### **Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Further information on this has been included within the Chair's Report and the Trustee's Annual Report.

The financial statements have been prepared on a going concern basis as the trustees have considered the financial projections to 31 March 2026 which are based on the future prospects and funding requirements of the charity. Based on these projections, the trustees are satisfied that the financial needs of the charity should be met from within its current facilities and agreements and therefore the going concern basis is appropriate for the preparation of these financial statements.

### **Income recognition**

All income is recognised, in the Statement of Financial Activities (SOFA) once the charity has entitlement to the income, there is sufficient certainty or receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Voluntary income is included in the SOFA in the year in which it is receivable.

Income from grants, including capital grants, is included when it is receivable, except where the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period. In these circumstances income is deferred until those periods.

Income from investments is included in the SOFA in the year in which it is receivable.

**1 Accounting policies (continued)****Expenditure recognition**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis, inclusive of any irrecoverable VAT.

Expenditure is directly attributed to the relevant category in the SOFA where practical. Other expenditure is allocated on a pro-rata basis on the basis of time spent on activities.

Charitable activities includes expenditure associated with providing advice and support to encourage security, public safety and crime prevention and includes both the direct and support costs relating to this activity. Charitable activities also include governance costs.

Costs of generating funds comprise those costs directly attributable to fundraising.

Grants or instalments of grants offered in connection with projects with institutions are charged to the SOFA in the year when the offer is conveyed to the recipient except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attached are fulfilled. Grants offered subject to conditions which have not been met at the year-end are noted as contingent liabilities but are not accrued as expenditure.

**Funds**

In the Statement of Financial Activities, funds are classified as either restricted funds or unrestricted funds, defined as follows:

**Restricted funds** are to be used for specific purposes as laid down by the donor.

**Unrestricted funds** include resources receivable or generated for the objects of the charity without specific purpose and are available as general funds. These funds can be used in accordance with the charitable objects at the discretion of the trustees.

**Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost, less estimated residual value, of each asset over its expected useful life as follows:

Property	10% straight line
Plant & equipment	20% straight line
Computer equipment	33.33% straight line

**Financial instruments**

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

**Leases**

Where the charity enters into a hire purchase contract or a lease which entails taking substantially all the risks and rewards of ownership of an asset, the asset is recorded in the balance sheet as a tangible fixed asset and is depreciated over the term of the agreement. Future instalments under such agreements, net of finance charges, are included within creditors. Amounts payable are apportioned between the finance element, which is charged to the income and expenditure account, and the capital element which reduces the outstanding obligations for future instalments.



## Notes to the accounts (continued)

**1 Accounting policies (continued)****Leases (continued)**

All other leases are accounted for as operating leases and the rental charges are charged to the income and expenditure account on a straight-line basis over the life of the lease.

**Pension**

The charity makes contributions to a NEST pension scheme, a defined contribution scheme, the assets of which are held separately from the assets of the SCIO. The pension costs charge represents contributions payable to the scheme. The SCIO's liability is limited to the amount of the contribution.

**Gifts in kind**

Gifts in kind are valued at market value by the Trustees.

**2 Judgements and key sources of estimation uncertainty**

In the application of the company's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

<b>3</b>	<b>Income</b>	<b>2025</b> £	<b>2024</b> £
	Donations	2,595	4,435
	Corporate sponsorship	-	2,192
	Police Scotland Youth Volunteers	430	-
		<u>3,025</u>	<u>6,627</u>
<b>4</b>	<b>Income from charitable activities</b>	<b>2025</b> £	<b>2024</b> £
	Grants	68,811	102,374
	School and community visits	3,957	3,307
	Corporate services	83	896
		<u>72,851</u>	<u>106,577</u>

## Notes to the accounts (continued)

5	Resources expended	2025					2024		
		Wages & salaries £	Premises costs £	Admin £	Total 2025 £	Restricted £	Unrestricted £	Total 2024 £	Total 2025 £
	<b>Charitable activities</b>								
	Multi-aspect safety awareness	86,075	18,018	29,287	133,380	64,863	68,517	133,380	
	<b>Governance costs</b>								
	Accountancy & related costs	-	-	4,590	4,590	1,144	3,446	4,590	
		86,075	18,018	33,877	137,970	66,007	71,963	137,970	
	<b>2024</b>								
	<b>Charitable activities</b>								
	Multi-aspect safety awareness	83,685	23,596	27,579	134,860	108,278	26,582	134,860	
	<b>Governance costs</b>								
	Accountancy & related costs	-	-	4,445	4,445	2,288	2,157	4,445	
		83,685	23,596	32,024	139,305	110,566	28,739	139,305	



## Notes to the accounts (continued)

<b>6</b>	<b>Net movement in funds for the period is stated after charging</b>	<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>
	Depreciation – restricted funds	<b>1,594</b>	5,565
	Depreciation – unrestricted funds	<b>761</b>	3,905
	Independent examination fee	<b>3,400</b>	3,150
		<b>=====</b>	<b>=====</b>
<b>7</b>	<b>Staff costs and numbers</b>	<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>
	Wages & salaries	<b>80,064</b>	79,647
	Employer's national insurance	<b>3,072</b>	2,483
	Pension costs	<b>2,939</b>	1,555
		<b>=====</b>	<b>=====</b>
		<b>86,075</b>	83,685
		<b>=====</b>	<b>=====</b>
	The average number of persons employed by the SCIO during the year was as follows:	<b>No.</b>	<b>No.</b>
	Trustees	<b>5</b>	5
	Multi aspect safety awareness	<b>2</b>	3
		<b>=====</b>	<b>=====</b>
		<b>7</b>	8
		<b>=====</b>	<b>=====</b>

No employees were paid more than £60,000 in the current financial period.

#### Key management personnel

The charity considers its key management personnel comprises of the Trustees and the Trust Manager. Total employment benefits including employers pension contributions of the key management personnel were £55,072 (2024 - £54,483).

#### 8 Trustees emoluments and expenses

The Trustees have not claimed any remuneration or expenses during the period.

## Notes to the accounts (continued)

**9 Tangible fixed assets**

<b>2025</b>	<b>Property £</b>	<b>Plant &amp; equipment £</b>	<b>Computer equipment £</b>	<b>Total £</b>
<b>Cost</b>				
At 1 April 2024	79,686	51,992	16,489	148,167
Additions	-	-	3,114	3,114
Disposals	(10,046)	(217)	-	(10,263)
<b>At 31 March 2025</b>	<b>69,640</b>	<b>51,775</b>	<b>19,603</b>	<b>141,018</b>
<b>Depreciation</b>				
At 1 April 2024	74,373	51,750	15,449	141,572
Charge for the year	251	25	2,078	2,354
Eliminated on disposal	(4,984)	-	-	(4,984)
<b>At 31 March 2025</b>	<b>69,640</b>	<b>51,775</b>	<b>17,527</b>	<b>138,942</b>
<b>NBV at 31 March 2025</b>	<b>-</b>	<b>-</b>	<b>2,076</b>	<b>2,076</b>
NBV at 31 March 2024	5,313	242	1,040	6,595
<b>2024</b>	<b>Property £</b>	<b>Plant &amp; equipment £</b>	<b>Computer equipment £</b>	<b>Total £</b>
<b>Cost</b>				
At 1 April 2023	79,686	51,992	16,489	148,167
Additions	-	-	-	-
At 31 March 2024	79,686	51,992	16,489	148,167
Depreciation				
At 1 April 2023	66,404	51,650	14,048	132,102
Charge for the year	7,969	100	1,401	9,470
At 31 March 2024	74,373	51,750	15,449	141,572
NBV at 31 March 2024	5,313	242	1,040	6,595
NBV at 31 March 2023	13,282	342	2,441	16,065



## Notes to the accounts (continued)

**10 Debtors**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Trade debtors	<b>120</b>	720
VAT recoverable	<b>674</b>	1,957
Other debtors and prepayments	<b>2,156</b>	23,475
	<b>2,950</b>	26,152

**11 Creditors: amounts falling due within one year**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Trade creditors	<b>24,419</b>	20,743
Accruals	<b>3,856</b>	4,011
Deferred income	<b>33,716</b>	-
Other creditors	<b>14,963</b>	4,600
	<b>76,954</b>	29,354

Deferred income relates to grants received in the year which the donor has specified are to be used partially in future accounting periods.

Absafe SCIO

Notes to the accounts (continued)

12 Reserves						
2025	Balance at 31 March 2024 £	Incoming resources in year £	Outgoing resources in year £	Transfer between funds £	Balance at 31 March 2025 £	
<b>Unrestricted funds</b>						
General funds	74,395	7,185	(71,963)	(3,845)	5,772	
<b>Restricted funds</b>						
'Dinna Get Scammed' (Charles Hayward Foundation)	-	1,500	(1,500)	-	-	
'Dinna Get Scammed' (CNOOC)	-	5,000	(5,000)	-	-	
'Dinna Get Scammed' (WG Edwards Foundation)	-	1,000	(1,000)	-	-	
'No Knives, Better Lives' (Verden Skyes Trust)	-	500	(500)	-	-	
Community Choir	-	30	(464)	434	-	
Creative Connections Aberdeen (Communities Mental Health and Wellbeing Fund)	-	248	(248)	-	-	
Creative Connections Aberdeen (NHS Grampian Community Grants)	-	250	(250)	-	-	
Creative Connections Aberdeenshire (Communities Mental Health and Wellbeing Fund)	-	638	(638)	-	-	
Employability Workshops (ABZ Works)	-	9,981	(9,981)	-	-	
Future Workforce Empowerment (Baird Watson Charitable Trust Fund)	-	2,890	(2,890)	-	-	
Internet Safety Set - NEOS Networks	-	-	(171)	171	-	
IT & Audiovisual Equipment (Aberdeen City Council)	-	-	(139)	139	-	
Outdoor Community Hub (Nescan)	-	3,000	-	-	3,000	
Personal Alarms (AGS Airports)	-	700	(333)	-	367	
Police Scotland Youth Volunteers	-	400	-	-	400	
Railway Safety Set - NEOS Networks	-	-	(130)	130	-	
Safety Education for Children (United Way UK)	-	1,500	(1,500)	-	-	
Safety Training for Aberdeen Schools (UK Shared Prosperity Fund)	-	34,397	(34,397)	-	-	
Safety Training for Aberdeen Schools (St James Place Charitable Foundation)	-	1,970	(1,970)	-	-	
The Safe	-	-	(2,720)	2,720	-	
Water Safety Awareness (Anderson Anderson & Brown Initiative)	-	3,737	(1,911)	251	2,077	
Wellbeing Room (Aberdeen Ladies Golf Club)	-	450	(125)	-	325	
Wellbeing Room (Co-op Community Fund)	-	500	(140)	-	360	
<b>Total restricted funds</b>	-	68,691	(66,007)	3,845	6,529	
<b>Total funds</b>	<b>74,395</b>	<b>75,876</b>	<b>(137,970)</b>	<b>-</b>	<b>12,301</b>	



# Absafe SCIO

## Notes to the accounts (continued)

12	Reserves (continued)	Balance at 31 March 2023 £	Incoming resources in year £	Outgoing resources in year £	Transfer between funds £	Balance at 31 March 2024 £
	<b>2024</b>					
	<b>Unrestricted funds</b>					
	General funds	96,882	9,438	(28,739)	(3,186)	74,395
	<b>Restricted funds</b>					
	'Dinna Get Scammed' (ACVO)	-	6,369	(6,369)	-	-
	'Dinna Get Scammed' (AVA)	-	2,000	(2,000)	-	-
	'No Knives, Better Lives' (Foundation Scotland)	-	3,000	(3,000)	-	-
	'No Knives, Better Lives' (United Way UK)	-	1,500	(1,500)	-	-
	Alcohol Safety Set (Scotch Whisky Fund)	-	7,916	(7,916)	-	-
	Employability Workshops (ABZWorks)	-	9,400	(9,411)	11	-
	Internet Safety Set (NEOS Networks)	-	1,500	(1,500)	-	-
	IT & Audiovisual Equipment (Aberdeen City Council)	639	-	(639)	-	-
	Railway Safety Set (NEOS Networks)	-	895	(1,025)	130	-
	Road Safety Set	-	-	(57)	57	-
	Safety Board Game	-	10	(1,209)	1,199	-
	Safety Signage for the Beach (Port of Aberdeen)	-	2,192	(2,192)	-	-
	Safety Training for Aberdeen Schools (UK Shared Prosperity Fund)	-	68,794	(68,794)	-	-
	The Safe	2,975	-	(4,764)	1,789	-
	Water Safety	-	190	(190)	-	-
	<b>Total restricted funds</b>	<b>3,614</b>	<b>103,766</b>	<b>(110,566)</b>	<b>3,186</b>	<b>-</b>
	<b>Total funds</b>	<b>100,496</b>	<b>113,204</b>	<b>(139,305)</b>	<b>-</b>	<b>74,395</b>

## 12 Purposes of restricted funds

**'Dinna Get Scammed'** - cyber security workshops for older people funded by the Charles Hayward Foundation, CNOOC and the WG Edwards Foundation in 2025 and by AVA and ACVO in 2024.

**'No Knives, Better Lives'** – a knife crime prevention project funded by the Verden Sykes Trust in 2025 and by Foundation Scotland and United Way UK in 2024. Alcohol Safety Set – costs relating to the alcohol safety set and associated classes, funded by the Scotch Whisky Fund in 2024.

Community Choir – to fund the creation and running costs of an intergenerational community choir, funded by contributions from participants and general funds.

**Creative Connections** – art, music and drama therapy project in Aberdeen and Aberdeenshire, with additional funding for specific areas in Aberdeen – funded by the Communities Mental Health and Wellbeing Fund and the NHS Grampian Charity Community Grants Programme.

**Employability Workshops** – to deliver employability-related activities, with a focus on those facing barriers to employment, to help participants gain access to employability programmes and work, funded by the ABZWorks Development Fund in 2025 and 2024.

**Future Workforce Empowerment** – to deliver training for employment, employment support and vocational skills, funded by the Baird Watson Charitable Fund.

**Internet Safety Set** – costs relating to the internet safety set, funded by NEOS Networks in 2025 and 2024.

**IT and Audiovisual Equipment** – the purchase of filming and video equipment, funded by Aberdeen City Council in 2024 and 2025.

**Outdoor Community Hub** – funding to develop and maintain the external space at Absafe for use by the charity and the community, funded by Nescan.

**Personal Alarms** – to fund the purchase and distribution of personal alarms, window locks/alarms, reflectors, password books, and other safety equipment, funded by AGS Airport.

**Police Scotland Youth Volunteers** – for the costs of supporting volunteers, funded by Police Scotland.

**Railway Safety Set** – costs relating to the internet safety set, funded by NEOS Networks in 2025 and 2024.

**Road Safety Set** – costs relating to the road safety set.

**Safety Education for Children** – for the costs of providing safety education for children, funded by United Way UK.

**Safety Signage for Aberdeen Beach** – funded by the Port of Aberdeen in 2024.

**Safety Training for Aberdeen Schools** – funding for the provision of visits to Absafe and team visits to Aberdeen schools, funded by the UK Shared Prosperity Fund and the St James Place Charitable Foundation in 2025 and the UK Shared Prosperity Fund in 2024.

**The Safe** - funding for the creation of The Safe, the experiential safety education centre for the North East at Absafe's Ellon Road site.

**Water Safety Awareness** – for the purchase of a touchscreen TV for the water safety set, funded by the Anderson Anderson & Brown Initiative in 2025, and for the maintenance of the water safety set, funded by St Margaret's School for Girls in 2024.



## Notes to the accounts (continued)

**13 Analysis of net assets between funds**

	Unrestricted £	Restricted £	Total £
<b>2025</b>			
Fixed assets	-	2,076	2,076
Current assets	45,154	42,025	87,179
Current liabilities	(39,382)	(37,572)	(76,954)
	<u>5,772</u>	<u>6,529</u>	<u>12,301</u>
<b>2024</b>			
Fixed assets	3,435	3,160	6,595
Current assets	97,154	-	97,154
Current liabilities	(26,194)	(3,160)	(29,354)
	<u>74,395</u>	<u>-</u>	<u>74,395</u>

**14 Pension costs**

Absafe participates in the NEST pension scheme. The cost of the contributions to the defined contribution scheme in the year amounts to £2,939 (2024 - £1,555).

**15 Related party transactions****Control**

Throughout the year, the SCIO was controlled by the Trustees.

**Transactions**

There were no related party transactions during the year.

**16 Legal status**

Absafe is a Scottish Charitable Incorporated Organisation.

