

Somebody Cares SCIO

Scotland · Charity number SC034820

Details

| | |
|------------|--|
| Known as | Somebody Cares Scotland |
| Status | Active |
| Legal form | SCIO (Scottish Charitable Incorporated Organisation) |
| Registered | 2003-08-13 |
| Register | View on the OSCR register |

Contact

| | |
|---------|--|
| Address | Royfold House Hill of Rubislaw Aberdeen AB15 6GZ |
| Website | www.somebodycaresscotland.org |

Activities

Activities: 'It does none of these'

Purposes: 'the prevention or relief of poverty', 'the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage'

What the charity does: Founded in 2002, our mission focuses on providing immediate relief and practical, holistic support to those experiencing hardship in Aberdeen and the surrounding areas. We are driven by our vision of creating a community where compassion eliminates poverty, guided by three fundamental values that shape everything we do: Compassion, Dignity and Community. Through these principles, we continue to build bridges of support and kindness throughout our region. Leveraging our proven track record and established presence in the community, our purpose is to be the go-to charity for anyone facing hardship, poverty or societal exclusion. We aim to reach as many people as need support across the region, being the first point of contact during challenging life circumstances. We purposely drive visibility of our services around homelessness and provision of essential household items such as furniture and food.

Beneficiaries: 'No specific group, or for the benefit of the community', 'Other charities or voluntary bodies'

Objectives: The organisation is established for charitable purposes only, and in particular, the objects are: 1. the prevention or relief of poverty, and 2. the relief of those in need by reason of age, ill health, disability, financial hardship or other disadvantage

Geography

- **Main operating location:** Aberdeen
- **Geographical spread:** More than one local authority area in Scotland

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|------------|-------------|--------|-----------|
| 2025-03-31 | £1,766,412 | £1,739,944 | - | 26 |
| 2024-03-31 | £1,492,425 | £1,474,200 | - | 37 |
| 2023-03-31 | £1,410,875 | £1,412,501 | - | 38 |
| 2022-03-31 | £1,141,505 | £1,114,399 | - | 32 |
| 2021-03-31 | £671,558 | £607,077 | - | 25 |

Somebody Cares SCIO

Scotland - Charity number SC034820

Accounts



Scottish Charity Number SC034820

Trustees' Annual Report and Statement of Financial Activities

For the year ended 31 March 2025

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1. TRUSTEES ANNUAL REPORT

We, the Board of Trustees, are delighted to present our annual report alongside the financial statements and accompanying audit report for the year concluded 31st March 2025.

1.1 Performance review

Since our foundation in 2002, Somebody Cares SCIO has remained steadfast in our commitment to supporting individuals and families across our local communities during their most challenging periods. Our organisation's core charitable objectives encompass:

- 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 our financial year ending March 2025, we provided 188,176 meals to around 11,000 people, including 3,500 children. We also furnished 725 homes, helping people who are facing incredibly hard times. All of this is offered free of charge, because people who can make their house a home have more positive mental health.

We work with more than 80 agencies such as local councils and housing associations. Often, the people who come to us are struggling with homelessness, poverty, or a crisis. It's a privilege to help restore dignity and hope at such a critical moment.

Furniture poverty remains a significant issue in our community, with 98% of social housing being unfurnished when a tenant moves in. Without essential household items, people can't live safely or comfortably, increasing the risk of homelessness. We know that alleviating furniture poverty drives at least 10% improvement in tenancy sustainment.

That's why we're proud to be part of Homewards Aberdeen, founded by Prince William and The Royal Foundation, helping to furnish 25 homes over 18 months.

This year marked a significant milestone in our mission to address food insecurity and support vulnerable communities. We served over 8,000 people throughout the year, with an additional 3,000 people receiving support during our Christmas programme, distributing an impressive 188,176 meals. This achievement represents a substantial 32% increase in food parcel distribution across Aberdeen and surrounding areas compared to the previous year (2023/24), demonstrating both the growing need in our community and our enhanced capacity to respond.

A pivotal development in 2024 was establishing our partnership with CFine, which has transformed our ability to serve our community effectively. This new collaboration has provided us with much-needed access to fresh fruit and vegetables, significantly enhancing the nutritional quality of our food parcels. The additional provision has been instrumental in maintaining our commitment to 6-day food parcels while ensuring we never compromise quality or variety for our service users.

We are proud to have joined The Royal Foundation's ambitious Homewards programme, working alongside seven other organisations to tackle homelessness in Aberdeen. This five-year initiative spans six flagship locations across the UK, providing participating organisations with the space, tools, and expertise needed to deliver innovative solutions that both prevent and end homelessness. Our involvement focuses on transforming Aberdeen properties into safe, welcoming homes for individuals and families at risk of, or currently experiencing, homelessness. The programme's goal is to create proven, scalable models that can be replicated nationwide.

The generosity of John Gordon's Charitable Fund has enabled a crucial advancement in our operations through a £30,000 grant spread over three years. This funding allowed us to recruit our first dedicated Foodbank Co-ordinator, a role that has brought vital structure to our services while significantly boosting support for both new and existing volunteers. The impact has been immediate and far-reaching: we've improved our overall food parcel service quality and maintained our commitment to providing healthy, nutritious 6-day parcels. Most importantly, this funding provides security for the next few years, ensuring we can continue delivering high-quality support without compromising quantity or standards. On governance, we welcomed five new trustees between November 2024 and May 2025. One long-time trustee resigned after five impactful years of service, and we are grateful that Ben Holden served the charity through some of the toughest times during the 'covid years'. We now have six trustees on our board with a broad range of skills in housing, HR, finance, and social work. The current composition positions the charity for significant impact and growth in the coming years.

1.2 Financial Review

Our comprehensive **Financial Summary** covering the period ending 31 March 2025 forms an integral part of the financial statements contained within this report.

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 show 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 as well as donated food bank items which are distributed during the year. The level of inventory in the charity at the end of the year was at a similar level as the prior year. In the prior year, donated foodbank items were not included within income as the value could not be reliably established.

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 2025 were £233,521 including £81,281 of restricted reserves. The trustees continue to look at ways to further increase reserves over the coming year. The Trustees have carefully evaluated our ongoing viability, particularly considering potential future operational constraints. Following thorough analysis of our projected cash flow over the forthcoming 12-month period, we maintain confidence that through prudent financial stewardship, the charity will successfully meet all outstanding obligations while continuing to expand and enhance our service delivery across the broader Scottish community.

1.3 Risk Management

Our Board of Trustees maintains comprehensive oversight of potential risks facing Somebody Cares, with particular attention to operational and financial exposures that could impact our mission delivery. We maintain a detailed risk register that undergoes monthly evaluation by our operations team, with regular presentation and discussion at scheduled Trustee meetings to ensure continuous monitoring and mitigation strategies remain current and effective.

1.4 Structure, Governance and Management

Constitution

Somebody Cares operates as a registered Scottish Charity (SC034820), formally recognised from 13th August 2003. Our organisational framework operates under the oversight of our Board of Trustees in accordance with our Trust Deed provisions and Charity Constitution requirements.

Appointment of Trustees

Our Trustee appointment process follows the protocols established within our Trust Deed. The Chair of Trustees oversees the comprehensive induction programme for newly appointed Trustees, encompassing trustee obligations, governing documentation, operational procedures, and our organisation's heritage and philosophical foundations.

New Trustees receive comprehensive materials including prior year annual reports and accounts, together with the Office of Scottish Charity Regulator (OSCR) guidance publication "**Guidance and Good Practice for Charity Trustees**".

Organisational Structure

Our Trust Deed empowers Trustees with discretionary authority over fund allocation and application. The Trustees serve as our organisation's executive leadership, convening regularly to make strategic and operational decisions on behalf of the charity. All significant managerial and financial determinations are formally recorded in our meeting minutes.

Governance

Trustee oversight encompasses all governance responsibilities for the charity. Should disputes arise, ultimate decision-making authority rests with the Chairperson. In circumstances where the Chairperson position becomes vacant, remaining Trustees assume responsibility for successor selection and appointment. Board decisions require a minimum quorum of two Trustees and proceed through majority voting procedures.

Three new trustees were appointed pre year end on 6th November 2024, namely [REDACTED], [REDACTED] and [REDACTED]. Post year end, [REDACTED] and [REDACTED] were appointed as trustees on 1st May 2025 and 15th May 2025 respectively.

[REDACTED] resigned as trustee post year end during May 2025.

Trustees bear responsibility for the charity's financial oversight and annual account preparation, ensuring compliance with statutory independent examination or audit requirements and maintaining public accessibility as mandated. All charity assets remain vested in the Trustees on behalf of the organisation.

Declaration

The Trustees confirm their approval of the above Trustees report.

Signed on behalf of the charity's Trustees:

[REDACTED]

Chair of the Trustees

16 December 2025

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 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 charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity 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 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 financial statements of Somebody Cares Scottish Charitable Incorporated Organisation (the 'charity') for the year ended 31 March 2025 set out on pages 11 to 21. 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 charity's affairs as at 31 March 2025 and of 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 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 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.



 (Senior statutory auditor)
for and on behalf of AAB Audit & Accountancy Limited
Kingshill View
Prime Four Business Park
Kingswells
Aberdeen
AB15 8PU

Date: 18 December 2025

AAB Audit & Accountancy Limited 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 2025

| Charity (GBP) | Note | Restricted | Unrestricted | 31 March 2025 | 31 March 2024 |
|---|------|---------------|------------------|------------------|------------------|
| INCOME from | | | | | |
| Donations and Legacies | 3 | 46,333 | 189,113 | 235,446 | 270,217 |
| Activities for Generating Funds | 4 | - | 1,528,712 | 1,528,712 | 1,221,801 |
| Interest | 5 | - | 2,254 | 2,254 | 407 |
| Total | | 46,333 | 1,720,079 | 1,766,412 | 1,492,425 |
| EXPENDITURE on | | | | | |
| Raising Funds | 6 | - | 3,237 | 3,237 | 5,151 |
| Charitable Activities: | | | | | |
| Direct costs | 7 | 7,882 | 882,884 | 890,766 | 539,533 |
| Employment Costs | 8 | - | 789,069 | 789,069 | 853,896 |
| Support Costs | 9 | - | 39,250 | 39,250 | 66,957 |
| Loss on disposal of fixed assets | | - | 7,185 | 7,185 | (125) |
| Depreciation | 10 | - | 10,437 | 10,437 | 8,788 |
| Total | | 7,882 | 1,732,062 | 1,739,944 | 1,474,200 |
| Operating Income | | 38,451 | (11,983) | 26,468 | 18,225 |
| Tax on Profit | | - | - | - | - |
| Net Income / Net Movement in Funds | | 38,451 | (11,983) | 26,468 | 18,225 |
| Reconciliation of Funds | | | | | |
| Total Funds brought forward | | 42,830 | 177,978 | 220,808 | 202,583 |
| Total Funds carried forward | | 81,281 | 165,995 | 247,276 | 220,808 |

4.2 Balance Sheet as at 31 March 2025

| SCIO Charity (GBP) | 31 March 2025 | 31 March 2024 | Note |
|---|------------------|------------------|------|
| Fixed Assets | | | |
| Tangible Assets | 37,933 | 55,303 | 10 |
| Total Fixed Assets | 37,933 | 55,303 | |
| Current Assets | | | |
| Stocks | 354,548 | 348,084 | |
| Debtors and accrued income | 31,044 | 107,994 | 11 |
| Cash at Bank and in Hand | 85,431 | 28,925 | |
| Total Current Assets | 471,023 | 485,003 | |
| Creditors falling due within 1 year | (238,012) | (319,498) | 12 |
| Net Current Assets | 233,011 | 165,505 | |
| Creditors falling due after more than 1 year | (23,668) | - | 13 |
| TOTAL NET ASSETS | 247,276 | 220,808 | |
| The Funds of the Charity | | | |
| Restricted income funds | 81,281 | 177,978 | 14 |
| Unrestricted income funds | 165,995 | 42,830 | 14 |
| TOTAL FUNDS | 247,276 | 220,808 | |

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:

[Redacted signature]

[Redacted name], Chair of the Trustees, 16th December 2025

4.3 Statement of Cash Flows for the year ended 31 March 2025

| Charity (GBP) | 31/03/2025 | 31/03/2024 |
|--|---------------|------------------|
| Cash Flows from Operating Activities | | |
| Net cash provided by (used in) operating activities | 27,461 | (73,054) |
| Net cash provided by (used in) operating activities | 27,461 | (73,054) |
| Cash Flows from Investing Activities | | |
| Purchase of Tangible fixed Assets | (955) | (33,330) |
| Net cash provided by (used in) investing activities | (955) | (33,330) |
| Cash flows from financing activities | | |
| Capital repayments on Bounce back loan | - | - |
| Cash from Social Investment Scotland loan | 30,000 | - |
| Net cash provided (used in) financing activities | 30,000 | - |
| Net change in cash flow | 56,506 | (106,384) |
| Cash and Cash Equivalents | | |
| Cash and cash equivalents at the beginning of the year | 28,925 | 135,309 |
| Change in cash and cash equivalents in the reporting year | 56,506 | (106,384) |
| Total cash and cash equivalents at the year end | 85,431 | 28,925 |
| Cash and cash equivalents comprises: | | |
| Cash at bank and in hand | 85,431 | 28,925 |

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 December 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 recognised within income from 1st April 2024. Donations of other items are not recognised in 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. Unlike previous years, the value of donated food bank and household items for distribution have been recognised within expenditure as monitoring and recording processes have been reviewed and implemented during the current financial year, and this now provides accurate and reliable data

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

| 3. Income from donations & legacies (GBP) | Mar-25 Restricted | Mar-25 Unrestricted | Total | Mar-24 Restricted | Mar-24 Unrestricted | Total |
|--|------------------------------|--------------------------------|----------------|------------------------------|--------------------------------|----------------|
| General Donations | - | 43,144 | 43,144 | - | 22,135 | 22,135 |
| Corporate Donations | 30,733 | 96,880 | 127,613 | - | 176,852 | 176,852 |
| Grants and Legacies | 15,079 | 35,025 | 50,104 | 36,550 | 34,680 | 71,230 |
| Gift Aid on Donations | 521 | 14,064 | 14,585 | - | - | - |
| | 46,333 | 189,113 | 235,446 | 36,550 | 233,667 | 270,217 |

4. Income from Activities for Generating Funds

| 4. Income from activities for generating funds (GBP) | Mar-25 | | Total | Mar-24 | | Total |
|--|------------|--------------|-----------|------------|--------------|-----------|
| | Restricted | Unrestricted | | Restricted | Unrestricted | |
| Warehouse sales | - | 47,641 | 47,641 | - | 54,681 | 54,681 |
| Sale of scrap | - | 8,981 | 8,981 | - | 12,410 | 12,410 |
| Sale of office furniture | - | 80,247 | 80,247 | - | 50,327 | 50,327 |
| Miscellaneous income | - | 18,419 | 18,419 | - | 15,033 | 15,033 |
| Sale of donated goods | - | 953,309 | 953,309 | - | 1,087,476 | 1,087,476 |
| Online sales | - | 754 | 754 | - | 1,875 | 1,875 |
| Change in Year End Inventory | - | 6,463 | 6,463 | - | - | - |
| Value of food bank items given away | - | 412,898 | 412,898 | - | - | - |
| | - | 1,528,712 | 1,528,712 | - | 1,221,802 | 1,221,802 |

5. Income from Investment

| 5. Income from investments | Mar-25 | | Total | Mar-24 | | Total |
|----------------------------|------------|--------------|-------|------------|--------------|-------|
| | Restricted | Unrestricted | | Restricted | Unrestricted | |
| Bank interest | - | 2,254 | 2,254 | - | 407 | 407 |
| | - | 2,254 | 2,254 | - | 407 | 407 |

6. Analysis of Expenditure on Raising Funds

| Expenditure on raising funds (GBP) | Mar-25 | | Total | Mar-24 | | Total |
|------------------------------------|------------|--------------|-------|------------|--------------|-------|
| | Restricted | Unrestricted | | Restricted | Unrestricted | |
| Marketing | - | 3,237 | 3,237 | - | 5,151 | 5,151 |
| | - | 3,237 | 3,237 | - | 5,151 | 5,151 |

7. Analysis of Expenditure on Direct Costs

| Expenditure on direct costs (GBP) | Mar-25 | | Total | Mar-24 | | Total |
|-------------------------------------|------------|--------------|---------|------------|--------------|---------|
| | Restricted | Unrestricted | | Restricted | Unrestricted | |
| Warehouse expenses | - | - | - | - | 3,368 | 3,368 |
| Equipment leasing | - | 1,775 | 1,775 | - | 2,621 | 2,621 |
| Items for resale | 6,691 | 39 | 6,730 | - | - | - |
| Establishment costs | - | 238,883 | 238,883 | - | 334,372 | 334,372 |
| Admin & other expenses | 807 | 84,175 | 84,982 | - | 84,678 | 84,678 |
| Transport | - | 84,989 | 84,989 | - | 66,346 | 66,346 |
| Bank & credit charges | 384 | 29,183 | 29,567 | - | 14,708 | 14,708 |
| Bad debt | - | - | - | - | 130 | 130 |
| Irrecoverable VAT | - | 12,624 | 12,624 | - | 23,133 | 23,133 |
| Donations & subscriptions | - | - | - | - | 2,000 | 2,000 |
| Entertainment & travel | - | 6,744 | 6,744 | - | 8,177 | 8,177 |
| Honorarium | - | 11,574 | 11,574 | - | - | - |
| Value of food bank items given away | - | 412,898 | 412,898 | - | - | - |
| | 7,882 | 882,884 | 890,766 | - | 539,533 | 539,533 |

8. Analysis of Expenditure on Employment Costs

| Expenditure on employment costs (GBP) | Mar-25 Restricted | Mar-25 Unrestricted | Total | Mar-24 Restricted | Mar-24 Unrestricted | Total |
|---------------------------------------|----------------------|------------------------|--------|----------------------|------------------------|--------|
| Trustee remuneration | | | | | | |
| Brian Taylor | - | 26,135 | 26,135 | - | 45,000 | 45,000 |
| Jenny Taylor | - | 19,789 | 19,789 | - | 35,000 | 35,000 |
| | - | 45,924 | 45,924 | - | 80,000 | 80,000 |

██████████ was employed by the charity as the CEO. ██████████ was employed by the charity as a manager directly undertaking charitable activities, both left part way through the year. No employees earned over £60,000 in the year (2024: none).

Trustees were re-imbursed for expenses totaling £Nil in the year (2024: £Nil).

Key Management Personnel

The total amount paid to key management personnel was £89,426 (2024: £86,000)

| Employment costs | Mar-25 Restricted | Mar-25 Unrestricted | Total | Mar-24 Restricted | Mar-24 Unrestricted | Total |
|-----------------------|----------------------|------------------------|---------|----------------------|------------------------|---------|
| Insurance | - | - | - | - | - | - |
| Salaries | - | 721,695 | 721,695 | - | 781,223 | 781,223 |
| National Insurance | - | 56,890 | 56,890 | - | 61,148 | 61,148 |
| Pension contributions | - | 10,484 | 10,484 | - | 11,525 | 11,525 |
| | - | 789,069 | 789,069 | - | 853,896 | 853,896 |

| Employee numbers | Mar-25 Restricted | Mar-25 Unrestricted | Total | Mar-24 Restricted | Mar-24 Unrestricted | Total |
|---------------------------|----------------------|------------------------|-------|----------------------|------------------------|-------|
| Avg employees in the year | - | 28 | 28 | - | 37 | 37 |

9. Analysis of Expenditure on Support Costs

| Expenditure on support costs | Mar-25 Restricted | Mar-25 Unrestricted | Total | Mar-24 Restricted | Mar-24 Unrestricted | Total |
|------------------------------|----------------------|------------------------|--------|----------------------|------------------------|--------|
| Audit fees | - | 15,700 | 15,700 | - | 15,700 | 15,700 |
| Legal fees | - | 6,470 | 6,470 | - | 22,253 | 22,253 |
| Tax fees | - | 8,264 | 8,264 | - | 2,750 | 2,750 |
| Accountancy fees | - | 8,816 | 8,816 | - | 26,254 | 26,254 |
| | - | 39,250 | 39,250 | - | 66,957 | 66,957 |

10. Charity Tangible Fixed Assets

| | Fixtures & Fittings | Office Equipment | Land & Buildings | Motor Vehicles | Total |
|-----------------------|--------------------------------|-------------------------|-----------------------------|-----------------------|----------------|
| COST | | | | | |
| At 31 March 2024 | 19,780 | 14,064 | 23,000 | 82,387 | 139,231 |
| Additions | £ 955 | | | | 955 |
| Disposals | | | (7,888) | | (7,888) |
| | | | | | - |
| At 31 March 25 | 20,735 | 14,064 | 15,112 | 82,387 | 132,298 |
| DEPRECIATION | | | | | |
| At 31 March 2024 | 16,196 | 9,560 | 15,110 | 43,062 | 83,928 |
| Charge for the year | 1,672 | 900 | 703 | 7,865 | 11,140 |
| Disposals | | | (703) | | (703) |
| | | | | | - |
| At 31 March 2025 | 17,868 | 10,460 | 15,110 | 50,927 | 94,365 |
| NET BOOK VALUE | | | | | |
| At 31 March 2024 | 3,584 | 4,504 | 7,890 | 39,325 | 55,303 |
| At 31 March 2025 | 2,867 | 3,604 | 2 | 31,460 | 37,933 |

11. Debtors

| | 31 March 2025 | 31 March 2024 |
|---------------|----------------------|----------------------|
| HMRC VAT | 27,627 | 100,705 |
| Other Debtors | 3,317 | 6,534 |
| Trade Debtors | 100 | 755 |
| | 31,044 | 107,994 |

12. Creditors: Amounts falling due within one year

| | 31 March 2025 | 31 March 2024 |
|-----------------------------------|----------------------|----------------------|
| Trade Creditors | (87,818) | (122,622) |
| Taxes and Social Security costs | ✔ (78,527) | (115,119) |
| Amounts owed to Group undertaking | (25,755) | (32,068) |
| Accruals and Deferred Income | (39,520) | (49,689) |
| SIS Loan | ✔ (6,332) | - |
| Provision for Coproration Tax | (60) | - |
| | (238,012) ✔ | (319,498) |

| 13. Creditors: Amounts falling due after one year | SCIO Charity | |
|---|---------------|---------------|
| | 31 March 2025 | 31 March 2024 |
| SIS Loan | (23,668) | - |

14. Total Funds

| Funds (GBP) | At 31 Mar 24 | Income | Expenditure | At 31 Mar 25 |
|-------------------------|----------------|------------------|--------------------|----------------|
| Unrestricted fund | 177,978 | 1,720,079 | (1,732,062) | 165,995 |
| <u>Restricted funds</u> | | | | |
| Donations | - | 31,254 | (354) | 30,900 |
| Grants & Legacies | - | 15,079 | - | 15,079 |
| New Van | 9,480 | - | (1,932) | 7,548 |
| ACVO - Electric Van | 33,350 | - | (5,596) | 27,754 |
| | 42,830 | 46,333 | (7,882) | 81,281 |
| Total | 220,808 | 1,766,412 | (1,739,944) | 247,276 |

15. Analysis of Net Assets Between Funds

| Net Assets (GBP) | Unrestricted Funds | Restricted Funds | Total Funds |
|---------------------------------------|--------------------|------------------|----------------|
| Fixed Assets | 2,631 | 35,302 | 37,933 |
| Current Assets | 425,044 | 45,979 | 471,023 |
| Creditors: due within 1 year | (238,012) | - | (238,012) |
| Creditors: due after more than 1 year | (23,668) | - | (23,668) |
| | 165,995 | 81,281 | 247,276 |

| 16. Cash Flows from Operating Activities | 31/03/2025 | 31/03/2024 |
|---|---------------|-----------------|
| Reconciliation of net income to net cash flow from operating activities | 26,468 | 18,225 |
| Adjustments for: | | |
| Depreciation charges | 11,140 | 8,788 |
| Tax Charge | - | - |
| (Gain)/Loss on disposal of fixed assets | 7,185 | (125) |
| (Increase) / Decrease in stocks | (6,464) | (29,503) |
| (Increase) / Decrease in debtors | 76,950 | (34,584) |
| Increase / (Decrease) in creditors | (87,818) | (35,855) |
| | 27,461 | (73,054) |

| 17. Change in Cash and Cash Equivalents in the Reporting Period | 31/03/2025 | 31/03/2024 |
|--|-------------------|-------------------|
| Cash in Hand | 1,629 | 3,684 |
| Notice Deposits (less than 3 months) | 83,802 | 25,241 |
| | 85,431 | 28,925 |

18. Commitments under operating leases

At 31 March 2025 the charity had future minimum lease payments under non-cancellable operating leases as follows:

| Period | 31/03/2025 | 31/03/2024 |
|----------------------------|-------------------|-------------------|
| Not later than one year | 9,594 | 18,019 |
| Between one and five years | 23,986 | 30,581 |
| | 33,580 | 48,600 |

19. Post balance sheet event

There were no post balance sheet events to report.

20. Related party transactions

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

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 |
| Chief Executive Officer | [REDACTED] (appointed 4 th August 2024) |
| Trustees | [REDACTED] (appointed 6 th November 24) [REDACTED] (appointed 6 th November '24) [REDACTED] (appointed 6 th November '24) [REDACTED] (resigned 28th May '25) [REDACTED] (joined 19th May '25) [REDACTED] (joined 1st May '25) |
| Principal Bankers | Bank of Scotland 39 Albyn Place Aberdeen AB10 1YN |
| Additional Bankers | Barclays Bank 163-165 Union Street Aberdeen AB11 6SL |
| Auditors | AAB Audit & Accountancy Limited Kingshill View, Prime Four Business Park Kingswells Aberdeen, AB15 8PU |