

Annual Report & Financial Statements

For the year ended

31 March 2025



Samaritans' Vision is that fewer people die by suicide

ANNUAL REPORT & FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

INTRODUCTION FROM THE BRANCH DIRECTOR

I have pleasure in presenting our annual report and accounts for the year to 31 March 2025.

As the branch celebrated its 65th birthday in this period, the 2nd oldest branch of Samaritans in the UK, I would like to recognise and thank all volunteers, support volunteers, members of staff, deputy directors, other office holders and trustees whose contribution enables the Branch to remain open to callers, day and night.

Julia Boxer-Peden

Branch Director

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TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their report and financial statements together with the independent examiner's report for the year ended 31 March 2025.

OBJECTIVES & ACTIVITIES

The objects of the charity are:

- to enable persons in Edinburgh and the Lothians and the surrounding area as well as elsewhere who are experiencing feelings of distress or despair, including those who may be at risk of suicide, to receive confidential emotional support at any time of the day or night in order to improve their emotional health and to reduce the incidence of suicide;
- to promote a better understanding in society of suicide, suicidal behaviour and the value of expressing feelings which may otherwise lead to suicide or impaired emotional health; and
- to collaborate with and support Samaritans Central Charity and its affiliated branches in fulfilling these objectives.

Samaritans' vision is that fewer people die by suicide. We work to achieve this by making it our mission to alleviate emotional distress and reduce the incidence of suicidal feelings and suicidal behaviour.

ACHIEVEMENTS & PERFORMANCE

Contact with callers

	2025	2024
Inbound telephone calls	22,777	18,395
Outbound telephone calls (for follow-up)	568	236
Emails	1,911	3,217
Instant Messenger/Webchat	535	617
	25,791	22,465

At the time of writing, the Branch had **127 fully trained Listening Volunteers**, with a further **30 volunteers at various stages of training**. These numbers fluctuate due to changing availability, and recruitment is an ongoing process. In addition, **five Support Volunteers** make an invaluable contribution behind the scenes.

Outside the branch, our **Nicolson Street shop** continues to thrive, open **seven days a week** thanks to our dedicated team of volunteers who work alongside the shop manager and assistant managers.

Our volunteers are involved in much more than just listening. Many take on additional responsibilities across the branch to ensure we operate effectively and continue to support people in need. Here is a summary of our key activities from the past year:

RECRUITMENT, SELECTION AND RETENTION

Recruiting new volunteers remains a priority, especially as modern life places increasing demands on people's time. Our **Recruitment, Selection and Retention team** has worked hard to maintain numbers and ensure our service remains available 24/7.

In the last year, the team ran:

- **5 Information Sessions** for prospective volunteers
- **6 Selection Days**, leading to **49 people being accepted** onto the training waiting list

TRAINING

The past year saw a successful rebuild of our **training team**, including the appointment of a new Deputy Director for Training. Several trainers refreshed their **Samaritans Training qualifications**, ensuring consistent and high-quality delivery.

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2025

To minimise delays for new recruits, we partnered with the **Samaritans Training School**, expanding capacity while we rebuilt in-house delivery. In January 2025, we delivered one of our largest in-branch **Core Training courses**, welcoming **17 new trainees**.

VOLUNTEER SUPPORT

Our **Volunteer Support Team** plays a crucial role in the **wellbeing and retention** of volunteers. Whether managing shift changes, supporting volunteers through breaks, or conducting exit interviews, the team ensures each individual feels seen and valued.

They also provide vital insight to the leadership team, helping us improve the volunteer experience and ensure Samaritans remains a supportive and sustainable environment.

BRANCH LEADERS

Our **29 Leaders** ensure the smooth running of our listening shifts and are the first point of support for volunteers on duty. They monitor wellbeing, identify support or training needs, and escalate issues appropriately.

Their input into leadership meetings helps us keep volunteer needs at the heart of decision-making.

EQUITY, DIVERSITY AND INCLUSION

Creating an inclusive and welcoming branch is central to our values. Every team contributes to this goal.

Our **suggestion box** continues to be a valuable tool for volunteers to share ideas or raise concerns anonymously. Whether small or significant, the changes implemented from these suggestions have helped shape a branch culture people are proud to be part of.

THE LISTENING CENTRE

One of the biggest shifts this year was the successful transition to **The Listening Centre**, which changed how we respond to calls and online chats. Thanks to the support of our **IT Team**, the two-stage rollout—Online Chat in June and Phone Listening in October—was smooth and well-supported, minimising disruption and anxiety during this change.

IMPACT OUTSIDE THE BRANCH

Our volunteers make an impact well beyond the walls of our branch. Here's a snapshot of our community involvement:

PRISONS

We run **Listener Schemes** at both HMP Addiewell and HMP Edinburgh.

- **11 new Listeners trained** (5 at Addiewell, 6 at Edinburgh)
- **19 active Listeners** at year-end
- **8 volunteers** make up the prison team

We also celebrated **30 years** of the Listener Scheme in Scotland at a special event at HMP Edinburgh

SCHOOLS

Following the Children's Review, we no longer proactively market to under-18s. However, we responded to requests and delivered **Emotional Health presentations** at:

- St George's School
- Craigmount High School

CORRESPONDENCE SUPPORT BRANCH

Our branch became the **support hub** for the Correspondence Branch, previously based in Glasgow. We are proud to help secure the future of this important national service.

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2025

OUTREACH TEAM

Despite being a small team, Outreach attended a wide variety of impactful events:

- **Healthy Hairdressers:** Delivered four additional talks in 2024
- **World Suicide Prevention Day** (Musselburgh Golf Club)
- **Edinburgh Council Wellbeing Fayre** (Royal High School)
- **Edinburgh Volunteer Fayre** (Volunteer recruitment)
- **Learn to Listen talks:** Scottish Parliament and Edinburgh Napier University
- **Small Talk Saves Lives:** Event at Haymarket Station
- **University Mental Health Day:** Although our larger event was postponed, we maintained strong partnerships with **Nightline** and **University of Edinburgh**

Suicide Prevention Group & North Bridge Signage

A request from Balfour Beatty to provide crisis signage for the restoration works on Edinburgh's North Bridge presented an opportunity for broader advocacy. Recognising the absence of an active citywide Suicide Prevention Group, the branch took a strategic decision to escalate the issue through appropriate civic channels.

Our Outreach Deputy Director, supported by Councillor Finlay MacFarland, presented a deputation to the City of Edinburgh Council, calling for the reinstatement of the group. The motion received unanimous support, resulting in a formal commitment by the Council to reconvene the Suicide Prevention Group as a matter of priority.

This development represents a significant achievement for the branch, demonstrating our ability to influence local policy and contribute meaningfully to systemic suicide prevention efforts across the city.

Support outreach projects throughout Scotland

In partnership with **Samaritans Scotland**, we began supporting outreach in the **Highlands and Islands**, helping extend support to areas without a physical branch.

Fundraising

This year's fundraising efforts were a great success:

- **Sarah Millican Tour:** Raised **£4,993** with the help of our amazing bucket collection team
- **Dawn Walk:** Despite a last-minute venue change, we raised **£630** with 19 walkers and over 30 donors

Plans are already underway for next year's Dawn Walk—hopefully with fewer surprises!

Charity Shop

Our **Nicolson Street shop** continues to be a **cornerstone of community engagement and fundraising**. Volunteers have created a warm, welcoming space and their hard work has ensured the shop is both financially successful and a trusted local presence. As we head into the 5th year of having the shop, we are excited to celebrate the success of our shop.

Final Thoughts

Reading through the breadth and depth of our work, you'd be forgiven for thinking we have a huge team. The reality is our branch depends on a relatively small number of **extraordinarily committed volunteers**, many of whom take on **multiple roles**.

Their willingness to learn new skills, go above and beyond, and remain united in our shared mission—**that fewer people die by suicide**—is nothing short of inspiring.

However, as demand and complexity grow, we are mindful of how much we ask of volunteers. Supporting and sustaining this work remains a key challenge for our leadership going forward.

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2025

FINANCIAL REVIEW

Our principal sources of income over the year were legacies, the sale of items donated to the shop and financial donations, supplemented by other receipts, including those sums claimed through the Gift Aid Scheme. Expenditure was focussed on service delivery, the costs of running and maintaining the branch building, shop rent, salary costs and the required contribution to Samaritans' Central Charity. The following table provides a summary of income and expenditure for the year:

	2025	2024
	£	£
Income	322,746	249,372
Expenditure	(249,599)	(229,409)
Revaluation of investments	140	81
Surplus for the year	73,287	20,044
Total funds as at 01 April 2024	794,776	774,732
Total funds as at 31 March 2025	868,063	794,776

Principal risks

The Branch has a risk register that is reviewed regularly by the Branch Leadership Team.

Health and Safety is regularly reviewed by the trustees; this includes maintaining the structural integrity of the building and monitoring the possible risks to which the charity is exposed. The Branch implements and follows Samaritans' data protection policies and carries out Protection of Vulnerable Group checks on all current volunteers and potential volunteers accepted for training. In January 2025, changes to the Protection of Vulnerable groups required all volunteers and staff to be re-checked before 31st March 2025. This is a statutory requirement.

Samaritans maintains a safeguarding policy that is fully integrated into the Branch's standard procedures.

Reserves policy

Given the uncertainty of recurring income from donations and legacies, the trustees consider that around twelve to eighteen months of expenditure (excluding depreciation) is an appropriate level of reserves to have in place. Free reserves at the year-end were:

	2025	2024
	£	£
Total funds as at 31 March 2025	868,063	794,776
Less: Fixed assets	(137,810)	(150,781)
Less: Investments	(339)	(199)
Less: Restricted funds	(1,484)	(2,000)
Free reserves as at 31 March 2025	728,430	641,796

Whilst reserves are currently higher than the target range, this is largely due to the receipt of significant legacies in the last three years. The trustees are currently considering how the additional funds can best be utilised in furtherance of the charity's purposes.

FUTURE PLANS

The Branch functions as a charity affiliated to, and recognised by, Samaritans Central Charity. We will continue to participate fully in the service that Samaritans offers nationally and participate in Samaritans' development and training related to policy and practice.

The Branch will continue to provide a local service to callers, agencies and other organisations. Maintaining and developing points of contact within our community will assist in our attempts to fulfil our vision that fewer people die by suicide.

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2025

Further adaptation of practices and procedures will be required as the environment in which the Branch operates continues to change.

STRUCTURE GOVERNANCE AND MANAGEMENT

Governing document

The charity is a Scottish Charitable Incorporated Organisation that was registered on 12 July 2016 and governed by its constitution. It is the successor charity to Samaritans of Edinburgh and the Lothians, which was an unincorporated association (Charity No SC006778), established in 1959.

The charity is a recognised Branch of Samaritans, a company limited by guarantee, company number 00757372 registered at The Upper Mill, Kingston Road, Epsom, KT17 2AF. Samaritans were established to provide confidential emotional support for people who are experiencing feelings of distress or despair.

Appointment of trustees

The Board of Trustees consists of the Branch Director, whose appointment is subject to approval of the Board of Trustees of Samaritans Central Charity; a secretary; a treasurer; and up to eight trustees elected by members of the Branch. The trustees may co-opt two further trustees.

The Branch Director serves for three years (four years in exceptional circumstances). All other trustees retire at the AGM but are eligible for re-election if they have not served for six or more consecutive years.

Organisational structure

The Board of Trustees, which is responsible for the overall management of the charity, meets not less than four times a year.

The Branch Leadership Team, some members of which are trustees, is responsible for the day-to-day running of the Branch and reports to the Board although, in practice, Branch Leadership Team meetings are often attended by all trustees. The Branch administrative secretary assists the Branch Leadership Team with routine matters, including day-to-day finance, purchasing supplies, overseeing tradesmen, the processing of applications from people wishing to become volunteers and membership records.

Induction and training of trustees

New trustees are inducted and trained in accordance with Samaritans' national policy.

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2025

REFERENCE AND ADMINISTRATIVE DETAILS

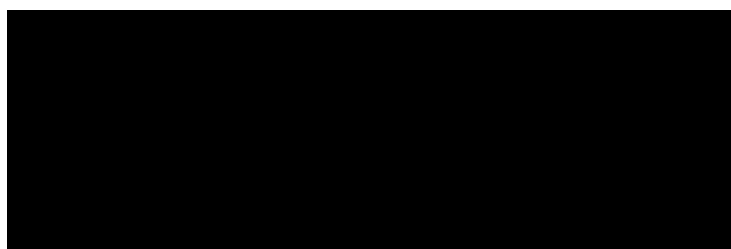
Charity Name Samaritans of Edinburgh and the Lothians SCIO

Charity No SC046704

Principal Office 25 Torphichen Street
Edinburgh
EH3 8HX

Website Address www.samaritans.org/branches/edinburgh/


**Trustees on the date
the report was approved**



**Other trustees who
served during the year**

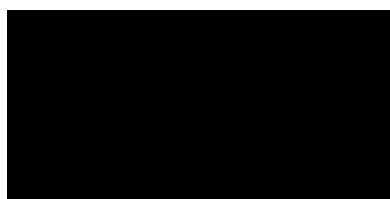


Bankers Unity Trust Bank plc
4 Brindleyplace
Birmingham
B1 2JB

**Independent
Examiner** 
KM Chartered Accountants
Burnley Wharf
Manchester Road
Burnley
BB11 1JG

APPROVAL

This report, which has been prepared in accordance with the Charities and Trustee Investment (Scotland) Act 2005, was approved by the trustees on 19/08/2025 and signed on their behalf by:



INDEPENDENT AUDITOR'S REPORT

FOR THE YEAR ENDED 31 MARCH 2025

Independent Examiner's Report to the Trustees of Samaritans of Edinburgh and the Lothians SCIO

I report on the financial statements of the charity for the year ended 31 March 2025, which are set out on pages 10 to 21.

Respective responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 ("the 2005 Act") and the Charities Financial statements (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations"). The trustees consider that the audit requirement of Regulation (10)(1)(a)-(c) of the 2006 Regulations does not apply.

It is my responsibility to examine the financial statements under section (44)(1)(c) of the 2005 Act and to state whether particular matters have come to my attention.

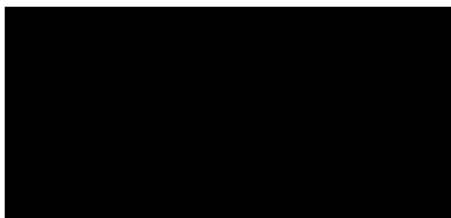
Basis of Independent Examiner's Statement

My examination is carried out in accordance with Regulation 11 of the 2006 Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, 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 financial statements.

Independent Examiner's Statement

In connection with my examination, no matter came 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 Regulations, and
 - to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Regulationshave not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



KM Chartered Accountants
Burnley Wharf
Manchester Road
Burnley
BB11 1JG
Date : 19/08/2025

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2025

	Note	Unrestricted Funds	Designated Funds	Restricted Funds	Total 2025	Total 2024
		£	£	£	£	£
Income from:						
Branch:						
Donations		13,689			13,689	15,938
Legacies		97,541			97,541	39,461
Gift Aid		964			964	-
Prison Support Grant		1,968			1,968	1,986
Other grants		4,352			4,352	2,000
Fund Raising		4,543			4,543	1,010
Shop:						
Sales		168,932			168,932	173,778
Gift Aid		7,375			7,375	11,697
Investments (Interest)		23,384			23,384	3,502
		322,746	-	-	322,746	249,372
Expenditure on:						
Fund raising (Branch)	6	504	-	-	504	-
Fund raising (Shop)	6	95,254			95,254	85,256
Central Charity contribution		60,329			60,329	54,229
Charitable activities (Branch)	7	80,025	12,971	516	93,512	89,924
		236,112	12,971	516	249,599	229,409
Net income/(expenditure) before investment gains/(losses)		86,634	(12,971)	(516)	73,147	19,963
Net gains/(losses) on investments	10	140	-	-	140	81
Net income/(expenditure)		86,774	(12,971)	(516)	73,287	20,044
Transfers between funds	15	-	-	-	-	-
Net movement in funds		86,774	(12,971)	(516)	73,287	20,044
Reconciliation of funds						
Total funds as at 01 April 2024		641,995	150,781	2,000	794,776	774,732
Total funds as at 31 March 2025		728,769	137,810	1,484	868,063	794,776

The above statement includes all gains and losses recognised during the year.

All activities are regarded as continuing.

Comparative figures by fund type are shown in Note 19.

The Notes on pages 16 to 21 form an integral part of these accounts.

STATEMENT OF FINANCIAL POSITION

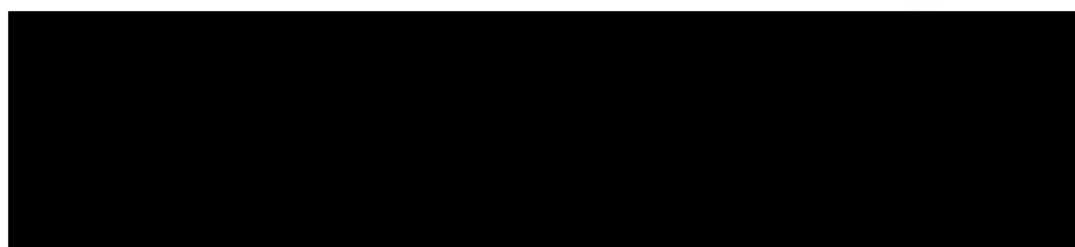
AS AT 31 MARCH 2025

	Note	Unrestricted Funds	Designated Funds	Restricted Funds	Total 2025	Total 2024
Fixed assets:		£	£	£	£	£
Tangible assets	9		137,810	-	137,810	150,781
Investments	10	339	-	-	339	199
		339	137,810	-	138,149	150,980
Current assets:						
Debtors	11	87,333	-	-	87,333	13,783
Cash at bank and in hand	12	719,689	-	1,484	721,173	699,194
		807,022	-	1,484	808,506	712,977
Liabilities:						
Creditors (due within one year)	13	78,592	-	-	78,592	69,181
Net current assets		728,430	-	1,484	729,914	643,796
Net assets		728,769	137,810	1,484	868,063	794,776
Funds of the charity:						
Restricted funds		-	-	1,484	1,484	2,000
Unrestricted funds		728,769	137,810	-	866,579	792,776
		728,769	137,810	1,484	868,063	794,776

Comparative figures by fund type are shown in Note 21.

The Notes on 16 to 21 form an integral part of these accounts.

These accounts, which have been prepared in accordance with the Charities and Trustee Investment (Scotland) Act 2005, were approved by the trustees on 19/08/2025 and signed on their behalf by:



NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1. Basis of preparation

- 1.1. These accounts (financial statements) have been prepared on the basis of historic cost, with items recognised at cost or transaction value, unless otherwise stated in the relevant note(s), in accordance with:
 - (a) The Charities and Trustee Investment (Scotland) Act 2005
 - (b) The Charities Accounts (Scotland) Regulations 2006 (as amended)
 - (c) The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (January 2022)
 - (d) Charities SORP (FRS102) - Accounting & Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (second edition - October 2019)
- 1.2. There have been no changes to the basis of preparation or to the previous year's accounts.
- 1.3. The charity meets the definition of a public benefit entity as defined by FRS102.
- 1.4. The charity is dependent on the continuing support of its volunteers, donors and supporters. However, the trustees have no reason to consider that this will not continue or that there are any material uncertainties about the charity's ability to continue as a going concern.

2. Accounting policies

2.1. Fund accounting

- (a) Unrestricted funds are those that can be expended at the discretion of the trustees in the furtherance of the objects of the charity.
- (b) Designated funds are unrestricted funds that the trustees have set aside for particular purposes. The designation is administrative only and does not restrict the trustees' ability to apply the funds.
- (c) Restricted funds are those that may only be used for specific purposes. Restrictions arise when specified by the donor, or when funds are raised for specific purposes.
- (d) The purposes of the funds are shown in Note 15.

2.2. Income

Income is recognised and included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to the income; receipt is probable; and the monetary value can be measured with sufficient reliability. The specific bases used are as follows:

- (a) Donations are recognised on receipt.
- (b) Gift Aid is recognised in the same accounting period as the donation to which it relates.
- (c) Legacies are normally recognised on the earlier of (a) the charity becoming aware that probate has been granted; the estate has been finalised; notification has been received that a distribution will be made; and the amount can be measured reliably; and (b) when a distribution is received from the estate.
- (d) Bank interest is recognised when credited to the account.
- (e) Where incoming resources have related expenditure (e.g. fundraising), the incoming resources and related expenditure are reported gross in the SoFA.
- (f) The value of voluntary help is not included in the accounts but is described in the trustees' annual report.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

2.3. Expenditure and liabilities

Liabilities are recognised when it is probable that there is a legal or constructive obligation committing the charity to pay out resources and the monetary value can be measured with sufficient reliability.

- (a) Expenditure is recognised on the accruals basis.
- (b) Governance costs include the costs of preparation and audit of the statutory accounts, the cost of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.
- (c) The charity is partially registered for VAT and is able to recover VAT charged on costs incurred by its charity shop. All other costs are shown inclusive of VAT charged.

2.4. Tangible assets

- (a) Tangible fixed assets are capitalised if they can be used for more than one year, and cost at least £1,000. They are valued at cost or, if gifted, at their value on receipt.
- (b) Depreciation is calculated to write off the cost of tangible assets on the straight-line basis over their useful economic lives. The rates used are as follows:
 - (i) Property 2% per annum
 - (ii) Property Improvements 2% per annum
 - (iii) Fixtures and equipment 25% per annum

2.5. Debtors

- (a) Trade and other debtors are recognised at the settlement amount due after any trade discount offered.
- (b) Prepayments are valued at the amount prepaid.

2.6. Cash and cash equivalents

- (a) Cash means cash in hand and bank deposits repayable on demand.
- (b) Cash equivalents are short-term (less than 90 days notice) deposits that are readily convertible to cash and that are subject to insignificant risk of changes in value.

2.7. Creditors

- (a) Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are recognised at their settlement amount, after allowing for any trade discounts due.
- (b) Accrued charges are valued at the amount expected to settle the obligation.

2.8. Financial instruments

- (a) 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.

2.9. Taxation

- (a) The charity is not liable to corporation tax or capital gains tax on its charitable activities.

3. Trustee remuneration

- (a) No remuneration was paid to the trustees during the year or in the previous year.
- (b) The charity's insurance policy includes trustee indemnity insurance cover for all of its trustees. No other benefits were received by the trustees during the year or in the previous year.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

4. Trustee expenses

	2025		2024	
	No of Trustees	Amount £	No of Trustees	Amount £
Travelling expenses	-	-	1	22

5. Transactions with related parties

There were no transactions with related parties during the year or in the previous year.

6. Expenditure on fund raising

	Unrestricted Funds	Designated Funds	Total 2025	Total 2024
	£	£	£	£
Branch	-	-	-	-
Fund raising costs	504	-	504	-
Shop				
Staff costs (Note 8)	57,067	-	57,067	46,246
Rent	22,501	-	22,501	22,500
Bank charges	3,488	-	3,488	309
Gift Aid administration	899	-	899	1,720
Heating & Lighting	1,815	-	1,815	2,246
Insurance	617	-	617	363
Postage & stationery	617	-	617	708
Rates	2,989	-	2,989	2,793
Repairs & maintenance	2,545	-	2,545	2,943
Telephone	642	-	642	2,786
Travel expenses	129	-	129	-
Waste disposal	1,401	-	1,401	1,433
Depreciation	-	-	-	842
Sundries	544	-	544	367
Total	95,758	-	95,758	85,256
Total 2024	84,414	842	85,256	

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

7. Expenditure on charitable activities

	Unrestricted Funds	Designated Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£	£
Service delivery					
Outreach	2,497	-	-	2,497	3,619
Postage and stationery	494	-	504	998	1,807
Publicity and advertising	50	-	-	50	3,365
Telephone and internet	2,243	-	-	2,243	3,486
Training	44	-	-	44	620
Travelling expenses	8,031	-	12	8,043	7,950
	13,359	-	516	13,875	20,847
Branch Costs					
Staff costs (Note 8)	22,533	-	-	22,533	15,096
Bank charges	309	-	-	309	127
Insurance	5,055	-	-	5,055	4,387
Heating and lighting	15,001	-	-	15,001	12,487
Housekeeping	11,534	-	-	11,534	12,068
Repairs & maintenance	6,883	-	-	6,883	6,056
Legal & professional fees	1,874	-	-	1,874	3,569
Subscriptions	1,029	-	-	1,029	669
Sundries	48	-	-	48	612
Depreciation		12,971	-	12,971	12,971
	64,266	12,971	-	77,237	68,042
Governance					
Auditor's fees	-	-	-	-	(800)
Independent Examination	2,400	-	-	2,400	1,800
Data protection registration	-	-	-	-	35
	2,400	-	-	2,400	1,035
Total	80,025	12,971	516	93,512	89,924
Total 2024	73,588	12,971	3,365	89,924	

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

8. Staff costs

	Branch	Shop	Total 2025	Total 2024
			£	£
Salaries	22,151	56,540	78,690	60,769
Employer's pension contributions	382	527	909	573
	22,533	57,067	79,599	61,342

No employee received remuneration in excess of £60,000

	2025	2024
Average number of employees	No	No
Administration	3	3
Shop	3	3
	6	6

9. Fixed assets – tangible assets

	Freehold Land & Buildings	Building Improve- ments	Fixtures & Equipment	Total
Cost	£	£	£	£
As at 01 April 2024	264,654	11,708	59,680	336,042
Additions	-	-	-	-
Disposals	-	-	-	-
As at 31 March 2025	264,654	11,708	59,680	336,042
Depreciation				
As at 01 April 2024	128,358	9,250	47,653	185,261
Charge for year	5,293	50	7,628	12,971
Eliminated on disposals	-	-	-	-
As at 31 March 2025	133,651	9,300	55,281	198,232
Net Book Value				
As at 01 April 2024	136,296	2,458	12,027	150,781
As at 31 March 2025	131,003	2,408	4,399	137,810

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

10. Fixed assets - investments

	2025	2024
	£	£
Market value		
As at 01 April 2024	199	118
Revaluations	140	81
As at 31 March 2025	339	199
Investment type		
Listed investments	339	199
Donated cost		
As at 31 March 2025	5,395	5,395

11. Debtors

	2025	2024
	£	£
Prepayments & accrued income	78,281	9,365
Other debtors	9,052	4,418
	87,333	13,783

12. Cash at bank and in hand

	2025	2024
	£	£
Bank deposit A/c	425,359	135,344
Bank current A/c	295,544	562,618
Cash in hand	270	1,232
	721,173	699,194

13. Creditors (falling due within one year)

	2025	2024
	£	£
Contribution to Central Charity	68,164	62,679
Trade creditors (due within 12 months)	6,323	3,861
Accrued charges	4,105	2,641
	78,592	69,181

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

14. Movements in funds

	As at 31/03/2024	Income	Expenditure	Gains & Losses	Transfers	As at 31/03/2025
	£	£	£	£	£	£
Unrestricted funds						
General fund	641,995	322,746	(236,112)	140	-	728,769
Designated funds						
Fixed assets	150,781	-	(12,971)	-	-	137,810
Restricted funds						
Choose Life	-	-	-	-	-	-
Healthy Hairdressing	2,000	-	(516)	-	-	1,484
	2,000	-	(516)	-	-	1,484
Total funds	794,776	322,746	(249,599)	140	-	868,063

Comparative figures for the previous year are shown in Note 18

15. Purpose of funds

General	An unrestricted fund that may be expended at the discretion of the trustees in furtherance of the objects of the charity.
Fixed assets	An unrestricted designated fund representing the net book value of tangible fixed assets.
Healthy Hairdressing	Grant funding received from Nationwide towards the cost of the Healthy Hairdressing project.

16. Operating leases

Amounts payable under non-cancellable operating leases:

	2025	2024
	£	£
Within one year	22,500	22,500
Between one and five years	-	16,212
	22,500	38,712

17. Contingent liabilities

The Branch received a small legacy in 2008. The whereabouts of the deceased's son are unknown and, as such, he retains a legal entitlement to claim 50%, plus interest, of the estate for a period up to 20 years from death. The potential liability is unknown but is estimated to be less than £5,000.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

18. Comparative movements in funds

	As at 31/03/2023	Income	Expenditure	Gains & Losses	Transfers	As at 31/03/2024
	£	£	£	£	£	£
Unrestricted funds						
General fund	617,303	247,372	(212,231)	81	(10,530)	641,995
Designated funds						
Fixed assets	154,445	-	(13,813)	-	10,149	150,781
Restricted funds						
Choose Life	2,984	-	3,365	-	381	-
Healthy Hairdressing	-	2,000	-	-	-	2,000
	2,984	2,000	(3,365)	-	381	2,000
Total funds	774,732	249,372	(229,409)	81	-	794,776

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

19. Comparative Statement of Financial Activities

	Unrestricted Funds	Designated Funds	Restricted Funds	Total 2024
	£	£	£	£
Income from:				
Branch:				-
Donations	15,938	-	-	15,938
Legacies	39,461	-	-	39,461
Gift Aid	-	-	-	-
Prison Support Grant	1,986	-	-	1,986
Other grants			2,000	2,000
Fundraising	1,010	-	-	1,010
Shop:				
Sales	173,778	-	-	173,778
Gift Aid	11,697	-	-	11,697
Investments (Interest)	3,502	-	-	3,502
	247,372	-	2,000	249,372
Expenditure on:				
Fund raising costs (Branch)	-	-	-	-
Fund raising costs (Shop)	84,414	842	-	85,256
Central charity contribution	54,229	-	-	54,229
Charitable activities	73,588	12,971	3,365	89,924
	212,231	13,813	3,365	229,409
Net income/(expenditure) before investment gains/(losses)	35,141	(13,813)	(1,365)	19,963
Net gains/(losses) on investments	81	-	-	81
Net income/(expenditure)	35,222	(13,813)	(1,365)	20,044
Transfers between funds	(10,530)	10,149	381	-
Net movement in funds	24,692	(3,664)	(984)	20,044
Reconciliation of funds				
Total funds as at 01 April 2023	617,303	154,445	2,984	774,732
Total funds as at 31 March 2024	641,995	150,781	2,000	794,776

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

20. Comparative Statement of Financial Position

	Unrestricted Funds	Designated Funds	Restricted Funds	Total 2024
Fixed assets:	£	£	£	£
Tangible assets	-	150,781	-	150,781
Investments	199	-	-	199
	199	150,781	-	150,980
Current assets:				
Debtors	13,783	-	-	13,783
Cash at bank and in hand	697,194	-	2,000	699,194
	710,977	-	2,000	712,977
Liabilities:				
Creditors (due within one year)	69,181	-	-	69,181
Net current assets	641,796	-	2,000	643,796
Net Assets	641,995	150,781	2,000	794,776
Funds of the charity:				
Restricted funds	-	-	2,000	2,000
Unrestricted funds	641,995	150,781	-	792,776
	641,995	150,781	2,000	794,776

ANNUAL REPORT & FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

Thank you

We would like to thank the many individuals who have supported our branch in any way over the year. We greatly value their support for our work.

We are also immensely grateful for the financial assistance we received in 2024/25 from a variety of organisations, companies, and charitable trusts. We would like to thank:

Bank of Scotland Foundation

Charitable Giving

The Charities Trust

The D.M. Dawson Trust

Edinburgh University Musical Medics

Enthuse

The estate of the late Patricia Sutcliffe

The estate of the late Sheila Turner

Front Line Construction

Granton Parish Church

Sarah Millican

and donations from those who wish to remain anonymous.

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Charity Name	Samaritans of Edinburgh and the Lothians SCIO
Charity No	SC046704
Date Period End	31 March 2025
Date Accounts Approved	
Date Examination	
Previous Year End	2024