

AYRSHIRE SAMARITANS SCIO
TRUSTEES' REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025

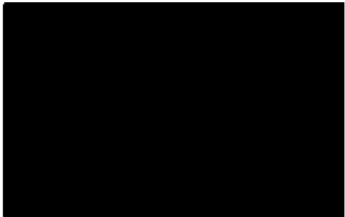
SCOTTISH CHARITY NO. SC047146

CHARITY INFORMATION

Trustees Listed on Trustees Report

Charity Number SC047146

Principal Address



Independent Examiner

JRD LLP
Chartered Accountants
11 Portland Road
Kilmarnock
KA1 2BT

Bankers

Bank of Scotland plc
PO Box 1000
BX2 1LB

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AYRSHIRE SAMARITANS SCIO

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their report and independently examined accounts for the year ended 31 March 2025.

Legal and Administrative Information

Charity Information

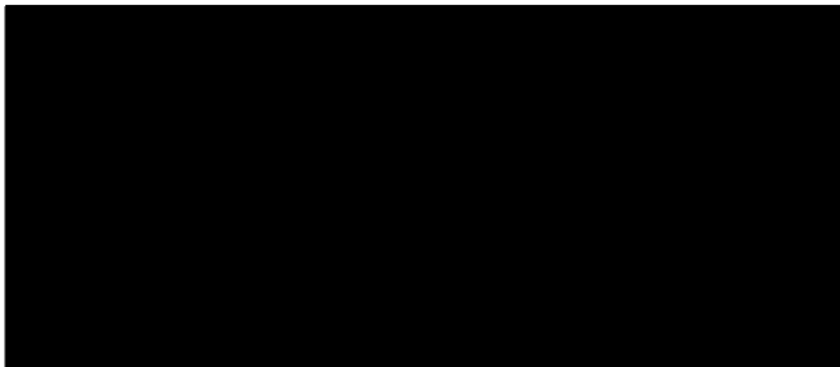
The Scottish Charity reference, charity contact information and other administrative details are shown on the foregoing charity information schedule. The legal structure changed to a SCIO with effect from 1 April 2017, although the SCIO was formally incorporated on 1 February 2017.

Principal activity

The principal activity of the organisation is to ensure that fewer people die by suicide by providing a range of support services.

Trustees

The following Trustees served during the financial period unless otherwise noted:



There have been no changes since the year-end date.

Appointment of Trustees

All Trustees are appointed in accordance with the constitution. Trustees undergo a Scotland wide online training programme.

Independent Examiner

JRD LLP were reappointed as independent examiner at the AGM on 26 November 2024.

Activities and Achievements

During the last year our branch answered 4,091 contacts. Our dedicated team of volunteers answered 3,155 contacts with dialogue. Dialogue contacts were made up of 3,133 telephone contacts, and 22 Online Chat sessions. Face to face contacts have yet to return, and we await support from Samaritans Central Charity on this. Similarly, the Listener Scheme in Kilmarnock prison remains suspended, but work is ongoing with this and we remain optimistic for its return.

AYRSHIRE SAMARITANS SCIO

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2025

Organisational Structure

Ayrshire Samaritans is a separate legal entity but is an affiliated branch of Samaritans, a UK based charitable organisation (which has separate charity registrations in Scotland and England & Wales). The administration of the charity is the responsibility of a committee comprising the office bearers and other elected Samaritans. The committee members are regarded as the Trustees of the charity and have a fiduciary responsibility over the organisation's assets and finances. As noted above, the charity's legal structure is a SCIO.

Review of Financial Year

The excess of payments over receipts for the year was £32,282 (2024: excess receipts over payments £27,929).

Reserves

The total unrestricted funds at 31 March 2025 consisted of no liquid reserves (2024: £51,668) with £20,678 (2024: £19,935) of investments at 31 March 2025. All other funds were restricted at this date. A formal reserves policy is currently being established for the SCIO and the Trustees recognise the significance of this due to the current global economic uncertainty.

Trustees responsibilities

The Trustees are required to act in accordance with the constitution and within the framework of relevant charity legislation. They are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the charity's financial position, and to enable them to ensure that the accounts comply with the applicable requirements of the following:

- Charities and Trustee Investment (Scotland) Act 2005.
- Charities Accounts (Scotland) Regulations 2006 (as amended).

The Trustees have the responsibility for taking reasonable steps to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

Approved by the Trustees on 28 November, 2025 and signed on their behalf by:



Trustee

AYRSHIRE SAMARITANS SCIO

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF AYRSHIRE SAMARITANS SCIO

I report on the accounts of the charity for the year ended 31 March, 2025 which are set out on pages 2 to 4.

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) (d) of the 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. 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 9 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.



Chartered Accountant (ICAS)

JRD LLP
Chartered Accountants
11 Portland Road
Kilmarnock
KA1 2BT

28 November, 2025

AYSHIRE SAMARITANS SCIO

**STATEMENT OF RECEIPTS AND PAYMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	2025 £	£	2024 £	£
Receipts					
East Ayrshire Council		7,450		30,000	
Scottish Samaritans		4,498		-	
Bank of Scotland Foundation		20,000		-	
The McKinstry Company		-		67,440	
Donations		5,213		3,658	
Fundraising		7,720		4,137	
HMRC Gift Aid		2,286		-	
	3		47,167		105,235
Payments					
Property lease	6	3,623		745	
Water rates		890		-	
Insurance		1,562		829	
Light and heat		3,784		1,053	
Telephone and communications		-		2,304	
Printing, postage and stationery		379		155	
Advertising		600		1,036	
Volunteer expenses	4	1,204		603	
Property relocation costs		54,021		64,249	
Repairs and maintenance		4,226		881	
Computer running costs		191		209	
Housekeeping		951		2,117	
Fundraising expenses		97		-	
Sundry expenses		1,485		106	
Independent Examiner/Accountancy fees		360		360	
Contributions to Samaritans UK		6,006		-	
Donations		70		-	
Legal and professional fees		-		2,659	
			79,449		77,306
Excess of (Payments)/Receipts for year		(32,282)		27,929	
Cash & Bank Balances brought forward		73,380		45,451	
Excess of (Payments)/Receipts for year		(32,282)		27,929	
Cash & Bank Balances carried forward		41,098		73,380	

AYRSHIRE SAMARITANS SCIO**STATEMENT OF BALANCES
AS AT 31 MARCH 2025**

Fixed Assets	2025	2024
	£	£
Cost		
Balance brought forward	21,811	21,811
Additions during year	-	-
Balance carried forward	<u>21,811</u>	<u>21,811</u>

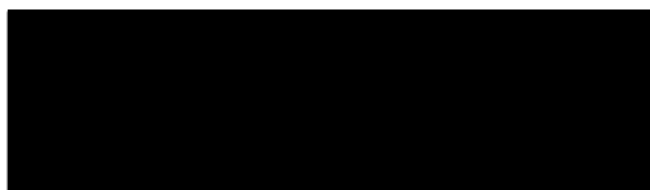
Fixed assets are shown at historical cost with no depreciation applied.

Fixed Asset Investments (note 5)	2025	2024
	£	£
Market value		
Balance brought forward	19,935	19,351
Movement during period	(440)	(781)
Accrued dividends	<u>1,183</u>	<u>1,365</u>
Balance carried forward	<u>20,678</u>	<u>19,935</u>

Bank and Cash Balances	2025	2024
	£	£
Petty Cash Balance	230	467
Bank of Scotland SCIO Account	<u>40,868</u>	<u>72,913</u>
Total	<u>41,098</u>	<u>73,380</u>

Liabilities	2025	2024
	£	£
Independent Examiner's/Accountancy Fee	<u>360</u>	<u>360</u>

Approved by the Trustees on 28 November, 2025 and signed on their behalf by:



Treasurer

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025**

1 Basis of Accounting

These accounts have been prepared on the Receipts & Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

2 Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the Trustees in furtherance of the objects of the charity. Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes. The Trustees consider that all remaining funds are unrestricted.

3 Receipts & Payments per Fund

	Restricted Funds	General Unrestricted Fund	Total Funds 2025	Total Funds 2024
	£	£	£	£
Receipts				
East Ayrshire Council	7,450	-	7,450	30,000
Scottish Samaritans	4,498	-	4,498	-
Bank of Scotland Foundation	20,000	-	20,000	-
The McKinstry Company	-	-	-	67,440
Donations	-	5,596	5,596	3,658
Receipts from fundraising activities	-	7,337	7,337	4,137
HMRC Gift Aid	-	2,286	2,286	-
	31,948	15,219	47,167	105,235
Payments				
Raising funds	-	97	97	-
Charitable activities	4,498	20,473	24,971	76,946
Governance costs	-	360	360	360
Capital expenditure	7,450	46,571	54,021	-
	11,948	67,501	79,449	77,306
Net Receipts/(Payments)	20,000	(52,282)	(32,282)	27,929
Transfer between funds	(614)	614	-	614
Net Movement In Funds	19,386	(51,668)	(32,282)	28,543
Total funds brought forward	21,712	51,668	73,380	45,451
Fund Balances Carried Forward	41,098	-	41,098	73,994

The Trustees acknowledge that all cash funds are restricted. However, fixed asset investments are considered to be unrestricted.

4 Trustees Expenses and Related Party Transactions

The Trustees did not receive any remuneration. There were no travel expenses paid to any Trustees in either the current or prior years in respect of their volunteer work as Samaritans.

5 Fixed Asset Investments

These are invested in M&G Charifund (administered by Halifax Share Dealing). 1,300 units were held at the year-end date and the market value as at 3 September 2025, which was the latest share valuation available, has been used for the closing balance per the Statement of Balances.

6 Property Lease

A lease for a premises at [REDACTED] was entered into on 1 November 2023. This included an option for the charity to purchase the property for £1 within a period after 6 months but no longer than 5 years from the commencement date of the lease.