

SAMARITANS OF DUNFERMLINE SCIO

Annual Report and Financial Statements

For the year ended

31 March 2025

Samaritans' Vision is that fewer people die by suicide



ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

MESSAGE FROM THE BRANCH DIRECTORS

We have much pleasure in introducing our annual report and accounts for the year ending 31 March 2025.

This year Samaritans of Dunfermline celebrated the significant milestone of 60 years continuous service to those in need of emotional support. We were delighted that this achievement was recognised at a reception hosted by The Provost of Fife, [REDACTED] early December. Although much has changed over the last 60 years, the demand for our service remains as strong as ever. So, whilst it was appropriate to reflect, acknowledge and indeed take pride in the many years of voluntary service that Samaritans of Dunfermline has provided, our primary focus has been on ensuring the branch can continue to meet the needs of those who call on our service now and in the future.

Our ability to serve the people of Fife and beyond would not be possible without the commitment of our hard-working volunteers and we are deeply grateful for the support they provide. We would also like to thank the many individuals and organisations who provide financial and other support; this has helped enormously in helping us to keep the branch running.

[REDACTED]
Branch Directors

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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 AND ACTIVITIES

The purposes of the charity are:

- to enable persons in Dunfermline 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 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 the 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 AND PERFORMANCE

Organisational structure

The Board, which is responsible for the management of the charity, normally meets around four times per year.

Day-to-day management of the Branch is delegated to the Branch Leadership Team ("BLT"). The BLT normally meets bi-monthly.

Volunteers

Our Branch is run entirely by volunteers. Without them, our Branch would not exist. As of the end of March 2025 there were 51 volunteers (up from 47 at the end of March 2024) with a further 6 probationers undergoing training; comprising 48 who are primarily listening volunteers providing frontline support to callers and 3 who are support volunteers. The reality is that many of our volunteers, whether they be listening or support volunteers, carry out additional roles in:

- management and leadership of the Branch;
- governance, finance and compliance;
- supporting volunteers;
- building maintenance, property management and housekeeping;
- IT support;
- health and safety;
- marketing and publicity;
- outreach activities in the local community;
- fundraising; and
- recruitment, selection, training and mentoring of new Samaritans.

This year also saw volunteers successfully carry out two critical, resource heavy back-office activities. In quarter 3 we successfully transitioned over from using landlines to answer calls from those in need of our service to a new Samaritans wide internet based listening centre. This implementation provided both callers and listening volunteers with several service improvements, including better call quality. Then in quarter 4 we had to ensure all volunteers complied with new criminal record check requirements. This generated significant

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FOR THE YEAR ENDED 31 MARCH 2025

engagement with Disclosure Scotland. This additional safeguarding measure was successfully completed by the deadline of 31 March.

Listening service

The Samaritans 116 123 telephone helpline is open 24 hours a day, 7 days a week and forms the principal means through which the charity engages with and supports those needing our help. Our Branch actively supported the helpline. Our Branch is open for volunteers 5 days each week and during that time offers some 52 hours of available shifts. This year our Branch handled just short of 8500 calls for help, with our volunteers providing over 2000 hours of emotional support responding to those calls.

Outreach – in person

Our outreach activities continued to grow again this year and are now back at pre-Covid levels of engagement, providing direct emotional support and raising awareness of Samaritans in the local community. Amongst the many activities that we were involved in, we:

- provided emotional support and awareness to staff and students at Fife College, during both Freshers Week and as part of the College's Recharge Festival;
- promoted and supported locally, through an information stall at Inverkeithing Railway Station, the national charity's Small Talk Saves Lives campaign;
- played an active part in the Fife Health and Social Care Partnership mental health awareness week with a presence at three local community centres; and
- responded to many other requests from clubs, organisations (such as Queen Margaret Hospital) and public, private and community bodies (including the Dunfermline Children's Gala) for stands presentations and advice.

We have been successful in encouraging more of our volunteers to complete outreach training. Additionally, several volunteers have signed up for an advanced outreach training programme that will provide a foundation for delivering face to face support; these sessions take place during Summer 2025.

Outreach – awareness raising

In addition to face-to-face outreach, we continued to deliver targeted awareness of our services through focused local advertising. A key component of this is our ongoing relationship with Dunfermline Athletic Football Club. As well as investing in pitch side advertising for the 2024-25 season we arranged an Awareness Day at the teams home SPFL Championship game on Saturday 28th September to promote Samaritans. We promoted, along with Kirkcaldy Branch, a campaign on Kingdom FM (which then became Original 106 (Fife)) radio in the two-week run up to Christmas, reminding people that Samaritans are there to listen, if they are feeling overwhelmed with the financial and emotional pressures that Christmas can sometimes bring. We promoted several Samaritan and other campaigns through our channel on X and our website, such as Samaritans Awareness Day, and we ran adverts and articles in the Dunfermline Press and Fife Central Times. We post weekly on X to our circa 850 followers.

Prison

Our prison team continues to support the Samaritans' prisoner listening scheme in Glenochil Prison. We do this in conjunction with volunteers from Kirkcaldy Branch. Our prison activities have been running successfully for several years.

Recruitment and training

Our recruitment and training teams had a busy and productive year. Ensuring we can provide sufficient well-trained volunteers to provide our service is critical and is an ongoing challenge. During the year, we ran two recruitment drives using local print and social media to raise awareness. Overall, we had 38 expressions of interest in becoming a listening volunteer. Information evenings and interviews were held, after which 16 new volunteers progressed, in two tranches, to train as new listening volunteers.

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The training team held a training day in October to facilitate the re-introduction of peer-to-peer mentoring within the Branch, following which several peer mentors were trained. The aim is for all listening volunteers to be peer mentored by the end of 2025 and thereafter on a rolling annual basis. The training team is also responsible for ensuring volunteers meet mandatory training requirements. A new mandatory Equity, Diversity and Inclusion module was rolled out in January for volunteers to complete by end June 2025.

FINANCIAL REVIEW

Overview

Gifts and donations from local organisations and the public continue to be a valuable source of income, for which we are immensely grateful. Our principal costs are publicity, training, and equipment for providing our service to callers, heating, lighting, insurance and maintenance of our Branch building. Full details can be found in the financial statements, whilst the following is a summary of income and expenditure for the year.

	2025	2024
	£	£
Income	17,600	23,617
Expenditure	(23,890)	(24,482)
Surplus/(Deficit) for the year	(6,290)	(865)
Total funds as at 01 April 2024	177,393	178,258
Total funds as at 31 March 2025	171,103	177,393

Grant funding

During the year, we received £6,893 (2024: £6,758) from the Fife Council. These funds are used to assist with our activities in support of our contribution in the delivery of the Fife Local Suicide Action plan.

We also received £1,450 including Gift Aid from two donors towards the cost of new chairs for our operations room for which we are very grateful.

Reserves Policy

Given the uncertainty of recurring income from donations and legacies, the trustees consider that twelve to eighteen months of expenditure, is an appropriate level of reserves. Free reserves at the year-end, which exclude designated and restricted funds, and close to the target level, were:

	2025	2024
	£	£
Total funds as at 31 March 2025	171,103	177,394
Less: Fixed assets	(136,889)	(145,291)
Free reserves as at 31 March 2025	34,214	32,103

FUTURE PLANS

Our plans for 2025/26 include:

- aligning our volunteer shift rota with the forthcoming Scottish Region rota to ensure we continue to effectively deliver our service to best maximise impact;
- working with the central charity on suicide prevention and mental health campaigns, bespoke initiatives and the various future proofing activities it is exploring, including increased flexibility for volunteers;
- completing the roll out of peer-to-peer mentoring and thereafter embed it as an annual process;
- encouraging volunteers to develop and take on other roles within the Branch to best enable their personal development and facilitate role rotation;

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2025

- renewing our focus on growing the number of branch volunteers, principally through recruitment drives and associated training, to increase our capacity to support those who need our help;
- continuing to participate in Fife Council's Community Health and Wellbeing Programme, offering awareness and emotional support in community centres throughout Fife;
- growing our visible presence in the community through involvement in local events such as the Dunfermline Children's Gala Day;
- furthering our outreach work with local high schools, businesses organisations, and on local trains and stations; and
- seeking fund raising opportunities to ensure that our Branch can continue to support the people of Dunfermline and surrounding area.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is a Scottish Charitable Incorporated Organisation (SCIO) governed by its constitution effective from 01 August 2018. It is the successor charity to Samaritans of Dunfermline, which was an unincorporated association (Charity No SC005266), established in 1966.

Appointment of trustees

The Board of Trustees comprises:

- The Branch Director, who is selected for that position following a process approved by the Samaritans Central Charity involving consultation with the members of the Branch and subject to the approval of, and participation by, the Regional Director and the approval of the Central Charity's Board of Trustees
- A secretary and a treasurer elected by the members of the charity at the AGM
- Up to eight further trustees elected by the members of the charity at the AGM
- Up to two additional trustees co-opted by the existing trustees

Risk assessment

The trustees maintain a comprehensive risk register, which is regularly reviewed and updated as required. The principal risks to which the Branch is exposed are failures to:

- sustain a culture of positive volunteer wellbeing;
- manage income and expenditure in a challenging financial environment; and
- comply with all relevant statutory obligations and good practice;

Samaritans has policies and procedures in place to mitigate these risks including health and safety, safeguarding, disclosure checks, ongoing training and mentoring of volunteers, comprehensive insurance, building maintenance, financial controls, budgeting and monitoring.

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Charity name Samaritans of Dunfermline SCIO

Charity number SC048206

Principal office

Website address

Current trustees

**Other trustees who
served during the year**

Bankers

Bank of Scotland plc
PO Box 1000
BX2 1LB

Independent examiner

APPROVAL

This report, which has been prepared in accordance with the Charities and Trustee Investment (Scotland) Act 2005, was approved by the trustees on 26 May 2025 and signed on their behalf by:

Branch Director

INDEPENDENT EXAMINER'S REPORT

FOR THE YEAR ENDED 31 MARCH 2025

Independent Examiner's Report to the Trustees of Samaritans of Dunfermline SCIO

I report on the financial statements of the charity for the year ended 31 March 2025, which are set out on pages 9 to 19.

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 Accounts (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 to enable a proper understanding of the financial statements to be reached.



12 June 2025

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2025

	Note	Fixed Assets		Restricted	Total 2025	Total 2024
		Unrestricted Funds	Designated Fund	Income Fund		
Income from:						
Donations:		£	£	£	£	£
General donations		6,879	-	1,200	8,079	13,301
Gift Aid		579	-	250	829	327
Grants	6	7,843	-	-	7,843	9,251
Fund raising		454	-	-	454	381
Investment income (Bank interest)		395	-	-	395	357
		16,150	-	1,450	17,600	23,617
Expenditure on:						
Raising funds		53	-	-	53	306
Charitable activities:						
Contribution to central charity		606	-	-	606	833
Service delivery	7	7,515	-	-	7,515	6,307
Branch costs	8	7,757	7,306	-	15,063	16,516
Governance costs	9	653	-	-	653	520
		16,584	7,306	-	23,890	24,482
Net Income / (Expenditure)		(434)	(7,306)	1,450	(6,290)	(865)
Transfers between funds	15	82	1,368	(1,450)	-	-
Net movement in funds		(352)	(5,938)	-	(6,290)	(865)
Total funds as at 01 April 2024		34,566	142,827	-	177,393	178,259
Total funds as at 31 March 2025		34,214	136,889	-	171,103	177,394

The above statement:

- includes all gains and losses recognised during the year, all of which derive from continuing activities
- excludes funds received on behalf of other charities as shown in Note 17

Comparative figures by fund type are shown in Note 18

The Notes on pages 12 to 19 form an integral part of these financial statements

STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2025

	Note	Fixed Assets		Total 2025	Total 2024
		Unrestricted Funds	Designated Fund		
Fixed assets		£		£	£
Tangible assets	10	-	136,889	136,889	142,827
Current assets					
Debtors	11	472		472	249
Cash at bank	12	34,805		34,805	36,269
		35,277	-	35,277	36,518
Current liabilities					
Creditors (due within one year)	13	1,063	-	1,063	1,951
Net current assets		34,214	-	34,214	34,567
Net assets		34,214	136,889	171,103	177,394
Funds of the charity					
Unrestricted funds		34,214	136,889	171,103	177,394

Comparative figures by fund type are shown in Note 19

The Notes on pages 12 to 19 form an integral part of these financial statements.

These financial statements, which have been prepared in accordance with the Charities and Trustee Investment (Scotland) Act 2005, were approved by the trustees on 26 May 2025 and signed on their behalf by:

Branch Director

Treasurer

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2025

	Note	2025	2024
		£	£
Cash flows from operating activities:			
Net Income/(Expenditure) for the year		(6,290)	(865)
Adjustments for:			
Depreciation	10	7,306	7,846
(Increase)/Decrease in debtors	11	(223)	32
Increase/(Decrease) in creditors	13	(889)	991
Net cash provided by/(used in) operating activities		(96)	8,004
Cash flows from investing activities:			
Purchase of fixed assets	10	(1,368)	(5,382)
Net cash used in investing activities		(1,368)	(5,382)
Net movement in cash		(1,464)	2,622
Cash at bank as at 01 April 2024		36,269	33,647
Cash at bank as at 31 March 2025	12	34,805	36,269

The Notes on pages 12 to 19 form an integral part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1. Basis of Preparation

- 1.1. These 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(s), in accordance with:
- (a) The Charities and Trustee Investment (Scotland) Act 2005
 - (b) The Charities Accounts (Scotland) Regulations 2006 (as amended)
 - (c) FRS102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (January 2022)
 - (d) Charities SORP (FRS102) (second edition - October 2019) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)
- 1.2. The financial statements have been prepared in sterling, which is the functional currency of the charity. Monetary amounts are rounded to the nearest £1.
- 1.3. In preparing the financial statements, the trustees were not required to make any judgements that would have a material effect on the numbers reported.
- 1.4. There have been no changes to the basis of preparation or to the previous year's financial statements.
- 1.5. The charity meets the definition of a public benefit entity as defined by FRS102.
- 1.6. The charity is dependent on the continuing support of its volunteers, donors and supporters. 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 in operational existence for the foreseeable future. Accordingly, the trustees have continued to prepare the financial statements on the going concern basis.

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 specific 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 16.

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 and grants are recognised on receipt.
- (b) Gift Aid is recognised in the same accounting period as the donation to which it relates.
- (c) Where income has related expenditure (e.g. fundraising), the income and related expenditure are reported gross in the SoFA.

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 examination of the statutory financial statements, the cost of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.
- (c) The charity is not registered for VAT. Irrecoverable VAT is included in the expenses to which it relates.

2.4. Volunteers

- (a) The value of voluntary help is not included in the financial statements but is described in the trustees' annual report.

2.5. Tangible assets

Tangible assets are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or, if gifted, at their value on receipt. Depreciation is provided to write off the cost of each item, over its estimated useful economic life, as follows:

Asset Class	Depreciation method	Years
Land and buildings	Straight line	50
Building improvements	Straight line	50
Fixtures and fittings	Straight line	5
Equipment	Straight line	3

2.6. 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.

2.7. Cash

- (a) Cash means cash in hand and bank deposits repayable on demand.

2.8. 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 normally recognised at their settlement amount, after allowing for any trade discounts due.
- (b) Accrued charges are valued at the settlement amount accrued.

2.9. 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.

2.10. Taxation

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

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

3. Trustee remuneration and benefits

- (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 its trustees. No other benefits were received by the trustees during the year or in the previous year.

4. Trustee expenses

	2025		2024	
	Trustees	£	Trustees	£
Travelling and accommodation	-	-	3	469

5. Transactions with related parties

A donation of £1,250 including gift aid was received from [REDACTED] towards the purchase of office chairs. There were no transactions with any related parties in the previous year.

6. Grant income

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£
Carnegie Dunfermline Trust	-	-	-	1,500
Fife Council	6,893	-	6,893	6,758
Samaritans - Prison support	950	-	950	993
Total 2025	7,843	-	7,843	9,251
Total 2024	7,751	1,500	9,251	

7. Service delivery

	2025	2024
	£	£
Advertising and publicity	5,304	4,410
Conferences and training	1,074	-
Printing, postage and stationery	245	320
Telephone and internet	568	985
Travel and accommodation	324	592
	7,515	6,307

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

8. Branch costs

	Unrestricted Funds	Designated Funds	Total 2025	Total 2024
	£	£	£	£
Cleaning and housekeeping	1,633	-	1,633	1,471
Heating and lighting	3,330	-	3,330	3,963
Insurance	1,247	-	1,247	1,223
Licences	330	-	330	144
Office equipment	43	-	43	265
Repairs and maintenance	1,174	-	1,174	1,604
Depreciation	-	7,306	7,306	7,846
Total 2025	7,757	7,306	15,063	16,516
Total 2024	8,670	7,846	16,516	

9. Governance costs

	2025	2024
	£	£
AGM costs	455	380
Annual accounts	105	105
PVG Fees	58	-
Data protection registration	35	35
	653	520

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

10. Tangible assets

	Freehold Land & Buildings	Building Improve- ments	Fixtures & Fittings	Equipment	Total
Cost	£	£	£	£	£
As at 01 April 2024	95,400	122,252	20,471	31,069	269,192
Additions	-	-	-	1,368	1,368
Disposals	-	-	-	(1,902)	(1,902)
As at 31 March 2025	95,400	122,252	20,471	30,535	268,658
Depreciation					
As at 01 April 2024	44,293	36,259	15,408	30,405	126,365
Charge for the year	1,908	2,445	1,833	1,120	7,306
Eliminated on disposals	-	-	-	(1,902)	(1,902)
As at 31 March 2025	46,201	38,704	17,241	29,623	131,769
Net Book Value					
As at 01 April 2024	51,107	85,993	5,063	664	142,827
As at 31 March 2025	49,199	83,548	3,230	912	136,889

11. Debtors

	2025	2024
	£	£
Trade debtors (due within 12 months)	340	249
Prepayments and accrued income	132	-
	472	249

12. Cash

	2025	2024
	£	£
Bank Deposit A/c	34,800	36,000
Bank Current A/c	5	269
	34,805	36,269

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

13. Creditors

	2025	2024
	£	£
Trade creditors (due within 12 months)	457	1,118
Samaritans Central Charity	606	833
	1,063	1,951

14. Movement in funds

	Balance 31/03/2024	Income	Expenditure	Transfers	Balance 31/03/2025
	£	£	£	£	£
Unrestricted funds					
General	34,566	16,150	(16,584)	82	34,214
Designated funds					
Fixed assets	142,827	-	(7,306)	1,368	136,889
Restricted funds					
Office Chairs	-	1,450	-	(1,450)	-
	177,393	17,600	(23,890)	-	171,103

Comparative figures for the previous year are shown in Note 20.

15. Transfers between funds

£1,368 was transferred from the chairs fund to the fixed assets fund being the cost of purchasing new office chairs. The remaining £82 was transferred to the general fund with the consent of the donor of the funds given to us to purchase the chairs.

16. 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 the charity's tangible assets.
Chairs	Donations received for the purchase of new office chairs

17. Funds received as agent for other charities

	2025	2024
	£	£
Samaritans central charity prison expenses for:		
Kirkcaldy branch	1,779	2,880
Perth branch	-	88
	1,779	2,968

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

18. Comparative Statement of Financial Activities

	Fixed Assets		Fixed Assets	
	Unrestricted	Designated	Designated	Total
	Funds	Fund	Fund	2024
Income from:				
Donations and legacies:	£	£	£	£
Donations	13,301	-	-	13,301
Gift Aid	327	-	-	327
Grants	7,751	-	1,500	9,251
Fund Raising	381	-	-	381
Investment income (Bank interest)	357	-	-	357
	22,117	-	1,500	23,617
Expenditure on:				
Raising funds	306	-	-	306
Charitable activities:				
Contribution to central charity	833	-	-	833
Service delivery	6,307	-	-	6,307
Branch costs	8,670	7,846	-	16,516
Governance costs	520	-	-	520
	16,636	7,846	-	24,482
Net Income / (Expenditure)	5,481	(7,846)	1,500	(865)
Transfers between funds	(3,882)	5,382	(1,500)	-
Net movement in funds	1,599	(2,464)	-	(865)
Total funds as at 01 April 2023	32,968	145,291	-	178,259
Total funds as at 31 March 2024	34,567	142,827	-	177,394

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

19. Comparative Statement of Financial Position

	Fixed Assets		
	Unrestricted	Designated	Total
	Funds	Fund	2024
	£	£	£
Fixed Assets			
Tangible assets	-	142,827	142,827
Current assets			
Debtors	249	-	249
Cash at bank	36,269	-	36,269
	36,518	-	36,518
Current liabilities			
Creditors (due within one year)	1,951	-	1,951
Net current assets	34,567	-	34,567
Net assets	34,567	142,827	177,394
Funds of the charity			
Unrestricted funds	34,567	142,827	177,394

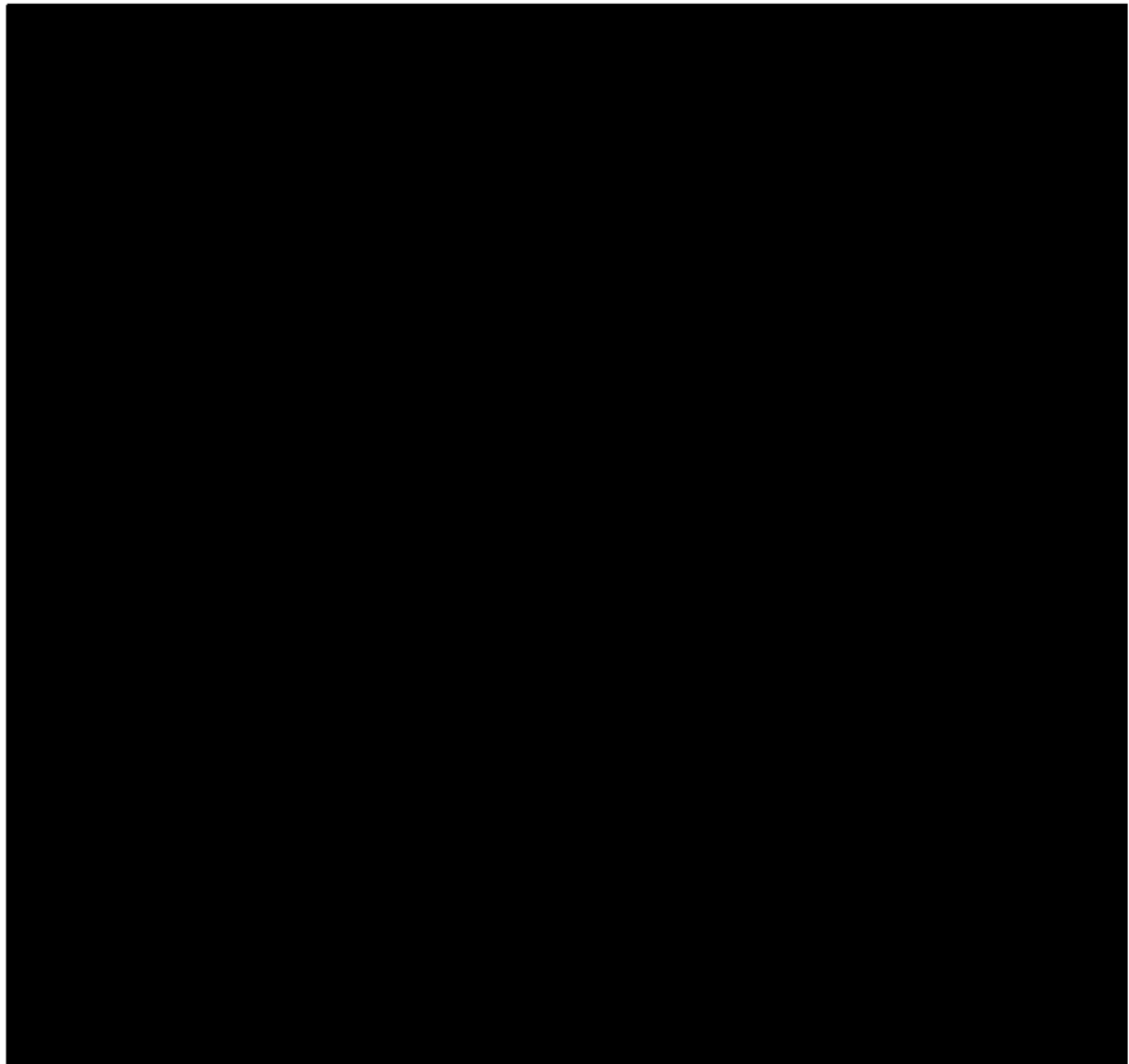
20. Comparative Movement in Funds

	Balance				Balance
	31/03/2024	Income	Expenditure	Transfers	31/03/2025
	£	£	£	£	£
Unrestricted funds					
General	32,968	22,117	(16,636)	(3,882)	34,567
Designated funds					
Fixed assets	145,291	-	(7,846)	5,382	142,827
Restricted funds					
Fire doors	-	1,500	-	(1,500)	-
	178,259	23,617	(24,482)	-	177,394

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

Samaritans of Dunfermline is very grateful for all the support received throughout the year and, in particular, would like to thank the following:



... and many others, some of whom prefer to support us privately or anonymously