

SAFE

SC050592



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	1	May	2024		30	April	2025

Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
A1 Receipts						
Donations					-	20
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	282
Gross trading receipts	1,682				1,682	19,291
Income from investments other than land and buildings	8				8	5
Rents from land & buildings	42,953				42,953	25,322
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	44,644	-	-	-	44,644	44,919
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Loans received					-	10,500
A2 Sub total	-	-	-	-	-	10,500
Total receipts	44,643.71	-	-	-	44,643.71	55,419.46
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments	10,156				10,156	37,243.7
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination	195				195	
Preparation of annual accounts					-	750
Legal costs	6,887				6,887	
Other					-	40
					-	
A3 Sub total	17,238	-	-	-	17,238	38,034
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Loans repaid	26,265				26,265	10,944
A4 Sub total	26,265	-	-	-	26,265	10,944
Total payments	43,503	-	-	-	43,503	48,978
Net receipts / (payments)	1,141	-	-	-	1,141	6,442
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	1,141	-	-	-	1,141	6,442

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £	
B1 Cash funds	Cash and bank balances at start of year	6,463				6,463	21	
	Surplus / (deficit) shown on receipts and payments account	1,141				1,141	6,442	
						-		
						-		
	Cash and bank balances at end of year	7,603.86	-	-	-	7,604	6,463	
(Agree balances with receipts and payments account(s))		-	-	-	-	-	-	
B2 Investments	Details			Fund to which asset belongs		Market valuation to nearest £	Last year to nearest £	
				Total		-	-	
B3 Other assets	Details			Fund to which asset belongs		Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
	Leasehold improvements					196,535	196,535	
	Prepayments					3,500	3,500	
	VAT						134	
				Total		-	200,035	200,169
B4 Liabilities	Details			Fund to which liability relates		Amount due to nearest £	Last year to nearest £	
	Loan from GTS SSAS					275,504	284,930	
	Accruals					19,823	19,823	
	Trade creditors					-	2,448	
				Total		295,327	307,200	
B5 Contingent liabilities	Details			Fund to which liability relates		Amount due (estimate) to nearest £	Last year to nearest £	
				Total		-	-	
Signed by one or two trustees on behalf of all the trustees		Signature*	Print Name		Date of approval			

Section C Notes to the Accounts

C1 Nature and purpose of funds

(may be stated on analysis of funds worksheets)

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C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Total			

C3a Trustee remuneration

<p>If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)</p>	
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C3b Trustee remuneration - details

Authority under which paid	£

C4a Trustee expenses

<p>If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)</p>	
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C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information

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Additional analysis (1)**Analysis of receipts and payments****1 Donations**

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-

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2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £			Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	
					-	
Total	-	-			-	-

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3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-

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4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-

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Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	-	-	-	-	-	-
					cross ref error	
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
					cross ref error	
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
Sub total	-	-	-	-	-	-
					cross ref error	
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
					cross ref error	
Total payments	-	-	-	-	-	-
					cross ref error	
Net receipts / (payments)	-	-	-	-	-	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	-	-	-	-	-	-
					cross ref error	
Nature and purpose of funds						

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Additional analysis (3)

6 Breakdown of restricted funds

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
Receipts						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	-	-	-	-	-	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
Sub total	-	-	-	-	-	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	-
Net receipts / (payments)	-	-	-	-	-	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	-	-	-	-	-	-
Nature and purpose of funds						

APPENDIX 3



		Independent examiner's report on the accounts						v2
Report to the trustees/members of		SAFE						
Registered charity number		SC050592						
On the accounts of the charity for the period		Period start date				Period end date		
		Day	Month	Year		Day	Month	Year
		01	05	2024	to	30	04	2025
Set out on pages		(remember to include the page numbers of additional sheets)						
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) 2005 Act 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 2006 Accounts Regulations. 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		<p>In the course of my examination, no matter has come to my attention</p> <ol style="list-style-type: none"> which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> 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 <p>have not been met, or</p> <ol style="list-style-type: none"> to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached. 						
Signed**:					Date:	24 th March 2026		
Name:		Jonathan Nicoll						
Relevant professional qualification(s) or body (if any):		Chartered Accountant						
Address:		36/10 Balfour Street						
		Edinburgh						
		EH6 5EP						

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

** OSCR will accept digital or typed signatures

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

**Give here brief details of
any items that the
examiner wishes to
disclose**

APPENDIX 1



Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
From	01	05	2024	To	30	04	2025

Reference and administration details

Charity name	SAFE		
Other names charity is known by			
Registered charity number	SC050592		
Charity's principal address	1 Gayfield Square		
	Edinburgh		
	Postcode EH1 3NW		
Names of the charity trustees on date of approval of Trustees' Annual Report			

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Roger Horam	Secretary		
2	Tracey Smith	Chair		
3	Ashely Wall	Trustee		
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

Structure, governance and management

Type of governing document

SCIO Single Tier. SAFE Was established on 23 Nov 2020

The organisation is structured around two main groups: the Members and the Board. Membership is open to any individual aged 16 or over who has an interest in supporting military families in Edinburgh experiencing financial hardship.

Trustee recruitment and appointment

Trustees are appointed through a fit-for-purpose selection process designed to provide assurance that those appointed are competent and of good standing.

Our Board of Directors (Charity Trustees) is elected by the membership. Each trustee serves a three-year term, with one-third of the Board stepping down each year. This rotation allows us to hold Board elections annually and supports continuity alongside regular refreshment of skills and experience.

We are actively recruiting new trustees to ensure the Board better reflects the broad diversity of the sector.

We currently have three dedicated Board members who are actively involved in many aspects of the organisation. The Board sets the organisation's overall policy, ensures it remains financially sound, and provides strategic direction for its activities.

Objectives and activities

The Charitable Objects are:

1. To relieve any person who is in need because of disability or any other disadvantage resulting from unemployment, youth, age, financial hardship, ill-health, or because they are offenders, ex-offenders, or at risk of offending.
2. The prevention and relief of poverty, in particular by providing education, training, rehabilitation, support, employment opportunities, and personal development opportunities.
3. To provide opportunities and facilities for training and experience of all kinds to enable such persons to decide upon, qualify for, or obtain a job, career, or profession.
4. For the benefit of such one or more charity or charities as the Trustees, in their unfettered discretion, may decide.

Charitable purposes

5. For the implementation of, or assistance in implementing, any charitable purpose or purposes as the Trustees, in their unfettered discretion, may decide.
6. To support serving soldiers and those leaving the Armed Forces into employment, including by providing or funding training courses that improve their skills and employability and give them the opportunity to move into work on completion.

Summary of the main activities in relation to these objects

Main activities include the development of premises and the development of income generation to ensure the organisation’s sustainability and longevity.

APPENDIX 1

Achievements and performance

External activities include working with community groups and military veterans. This supports a wider charitable aim of improving public safety, alongside a more focused aim of supporting military veterans, their families, and the bereaved immediate relatives of veterans.

Summary of the main achievements of the charity during the financial period

During the financial period, SAFE completed the acquisition, renovation and occupation of its premises.

In 2023, a Heads of Agreement was agreed with a principal sub-tenant, and GTS Solutions CIC took up occupancy. This provides rental income to offset our rental costs and generates a surplus to support SAFE’s activities. Since then, SAFE has also secured a second sub-tenant, providing additional income.

Financial review

Brief statement of the charity’s policy on reserves

SAFE aims to build and maintain unrestricted reserves equivalent to six months of running costs, in line with the organisation’s level of activity and risk. We have not yet reached this level of reserves.

Details of any deficit

None

Donated facilities and services (if any)

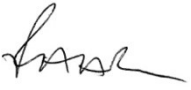
APPENDIX 1

Other optional information

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Roger Horam	
Position (e.g. Chair)	Trustee	
Date	24 th March 2026	