

SCOTTISH SAMARITANS TRUST SCIO

Report & Financial Statements

for the year ended

31 March 2025



Samaritans' Vision is that fewer people die by suicide



REPORT & FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

CONTENTS

Trustees' Annual Report	3 - 5
Independent Examiner's Report	6
Statement of Receipts & Payments	7
Statement of Balances	8
Notes to the Financial Statements	9

TRUSTEES' 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.

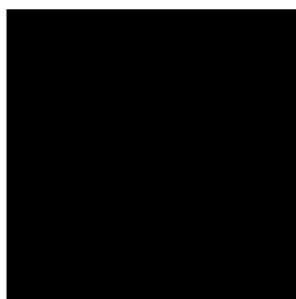
REFERENCE AND ADMINISTRATIVE DETAILS

Charity Name Scottish Samaritans Trust SCIO

Charity Number SC051198

Principal Address Orchil House
Orchil Road
Auchterarder
PH3 1NB

Current Trustees



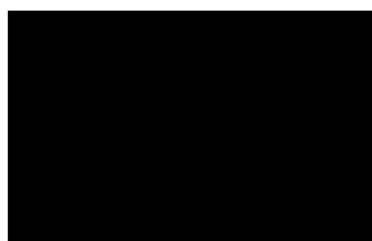
Chair
Secretary
Treasurer

Appointed 19/11/2024

Other Trustees who served during the period < None >

Bankers Unity Trust Bank plc
4 Brindley Place
Birmingham
B1 2JB

Independent Examiner



TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

STRUCTURE GOVERNANCE AND MANAGEMENT

Governing Document

Scottish Samaritans Trust SCIO ("SST") is a Scottish Charitable Incorporated Organisation (SCIO), registered on 13 August 2021 and governed by its constitution effective from that date.

Appointment of Trustees

One third of the trustees retire at each annual general meeting but are eligible for re-election. The trustees may appoint additional trustees at any time. The constitution provides for a minimum of three and a maximum of nine trustees. The trustees meet periodically to consider applications for funding and the future direction of the charity.

OBJECTS & ACTIVITIES

SSTs purposes are the saving of lives and the advancement of health. SST seeks to fulfil its purposes by providing financial support to branches of Samaritans in Scotland to assist them to deliver Samaritans' vision that fewer people die by suicide.

ACHIEVEMENTS & PERFORMANCE

During the year, the charity supported applications from three (2024: two) Branches totalling £3,500 (2024: £1,500)

These grants were provided to fund capital projects within the branches to help improve service delivery.

FINANCIAL REVIEW

Overview

A summary of receipts and payments for the year was:

	2025	2024
	£	£
Receipts	324	1,972
Payments	3,568	1,573
Surplus/(Deficit) for year	(3,244)	399

This deficit is primarily due to the charity having placed £110,000 on a two-year 5% fixed rate deposit in April 2024. The income from this deposit will not be received until the end of the fixed term.

Investment policy

The trustees' current policy is to place funds for investment in interest bearing bank deposits.

Reserves policy

The charity does not currently have a formal reserves policy as it only distributes income as received. Freely available reserves at the year-end were £0 (2024: £320)

FUTURE PLANS

It is anticipated that the level of grants will increase over time as the available income is expected to be in the region of £5,000. The trustees distribute income only, unless there are extenuating circumstances to spend capital as permitted within the constitution.

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

APPROVAL

This report, which has been prepared in accordance with the Charities and Trustee Investment (Scotland) Act 2005, was approved by the trustees on 14 October 2025 and signed on their behalf by:



Trustee

INDEPENDENT EXAMINER'S REPORT

FOR THE YEAR ENDED 31 MARCH 2025

Independent Examiner's Report to the Trustees of Scottish Samaritans Trust SCIO

I report on the accounts of the charity for the year ended 31 March 2025, which are set out on pages 7 to 9.

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 ("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)(d) of the 2006 Regulations does not apply.

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

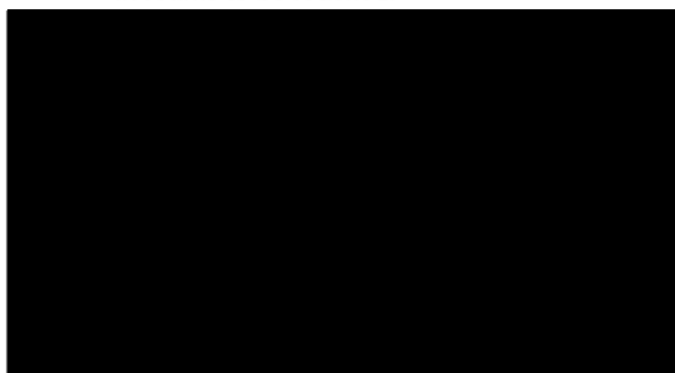
Basis of Independent Examiner's Statement

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 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 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 accounts which accord with the accounting records and comply with Regulation 9 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 accounts to be reached.



20 October 2025

STATEMENT OF RECEIPTS & PAYMENTS

FOR THE YEAR ENDED 31 MARCH 2025

	Note	Unrestricted Funds	Endowment Funds	Total 2025	Total 2024
Receipts		£	£	£	£
Bank interest		324	-	324	1,972
Payments					
Grants paid	5	3,500	-	3,500	1,500
Bank charges		68	-	68	73
		3,568	-	3,568	1,573
Movement in funds		(3,244)	-	(3,244)	399
Transfers between funds		2,924	(2,924)	-	-
Surplus/(Deficit) for year		(320)	(2,924)	(3,244)	399

The Notes on page 9 form an integral part of these accounts.

STATEMENT OF BALANCES

AS AT 31 MARCH 2025

	Unrestricted Funds	Endowment Funds	Total 2025	Total 2024
	£	£	£	£
Bank & Cash Balances				
Balance as at 01 April 2024	320	122,937	123,257	122,858
Surplus/(Deficit) for the year	(320)	(2,924)	(3,244)	399
Balance as at 31 March 2025	-	120,013	120,013	123,257
Bank & Cash Balances				
Bank Current A/c	-	5,717	5,717	1,285
Bank Deposit A/c	-	4,296	4,296	121,972
Bank Term Deposit	-	110,000	110,000	-
	-	120,013	120,013	123,257
Other Assets	-	-	-	-
Liabilities	-	-	-	-

The Notes on page 9 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 14 October 2025 and signed on their behalf by:


Trustee

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1. Basis of Preparation

These accounts have been prepared on the receipts & payments basis in accordance with:

- (a) The Charities and Trustee Investment (Scotland) Act 2005
- (b) The Charities Accounts (Scotland) Regulations 2006 (as amended)

2. 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) Endowment funds (expendable) are funds which are held to generate income but where the trustees, in specific circumstances only, have the power to convert the capital into income, but are not required to do so.

The purposes of the funds are shown in Note 6.

3. Taxation

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

4. Transactions with trustees and related parties

- (a) No remuneration or benefits were paid to any of trustees during the year or in the previous period.
- (b) No expenses were reimbursed to the trustees during the year or in the previous period.
- (c) There were no related party transactions during the year or in the previous period.

5. Grants paid

	2025	2024
	£	£
Samaritans of Ayrshire	2,500	-
Samaritans of Caithness	-	500
Samaritans of Inverclyde	500	-
Samaritans of the Borders	500	-
Samaritans of the Western Isles	-	1,000
	<u>3,500</u>	<u>1,500</u>

6. Purposes of the funds

- (a) The General fund, which shall receive income derived from the Endowment fund investments, shall be applied in Scotland for such purposes as the trustees may decide being charitable purposes for which the funds of Samaritans may be used.
- (b) The Endowment fund shall be held in such authorised investments as the trustees may from time-to-time decide; provided that the trustees may apply any part of the capital of the fund for any purpose for which the income may be applied, if such purpose is of a capital or non-recurring nature and if the trustees consider that special circumstances justify the use of capital for such purpose.