

A LISTENING EAR

Annual Report & Financial Statements

For the Year Ended

31 March 2025

ANNUAL 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 Accounts.....	9-11

TRUSTEES ANNUAL REPORT

For the Year Ended 31 March 2025

The Trustees are pleased to present their report together with the financial statements and the independent examiner's report of the charity for the year ended 31 March 2025.

Reference & Administrative Information

Charity Name

A Listening Ear

Charity No

SC052167

Address

2 Sunnyside

Stoneykirk

Stranraer

DG9 9DJ

Current Trustees

Penny Halliday

Patrick McErlean

Julie Currie – appointed 29th July 2024

Other trustees during the year

David Vickers – resigned 29th July 2024

David McMillan – resigned 1st November 2024

Gary Small – resigned 31st May 2025

Roger Holdroyd – appointed 29th July 2024 resigned 31st May 2025

Website

www.a-listening-ear.org

Bankers

Bank of Scotland

PO Box 1000

BX2 1LB

Independent Examiner

Miss Louise McCulloch

LM Bookkeeping Services

8 Kings Road

Whithorn

Newton Stewart

DG8 8PP

Structure Governance & Management

Constitution

The Charity is a Scottish Charitable Incorporated Organisation (a SCIO). It was registered in its current legal form on 5th December 2022.

Appointment of Trustees

As set out in the constitution, the trustees shall conduct and manage the business of the charity. There shall be no less than three and no more than 10 trustees. Trustees can either be elected by members at the AGM or can be appointed by the board at any time throughout the year at meetings. At the AGM, all trustees will retire from office but will be eligible for re-election if willing.

Objectives & Activities

Charitable purposes

A Listening Ear offers support through a network of volunteers to people who otherwise would be socially isolated. We exist so that people who are suffering from the impact of feelings of loneliness and isolation start to feel connected to other people in a positive way again. This is achieved by providing a telephone call check-in and chat service to people over the age of 18 who are lonely and socially isolated.

Achievements & Performance

As Chair of A Listening Ear, I'm delighted to reflect on an inspiring and transformative year for our organisation. 2024–25 has been a time of deepening impact, growing partnerships, and strengthening our foundation to serve more people in meaningful ways.

This year marked a major milestone with the introduction of our No One Dies Alone (NODA) service, extending compassionate end-of-life befriending to individuals who need connection most in their final days. This vital work was beautifully embedded by Jenny Moses our Volunteer Coordinator for the west of the region, with thoughtful training support from Compassionate Inverclyde. Their dedication has brought new depth to our mission and reminds us that at the heart of everything we do is the unwavering belief in human dignity and companionship.

We were thrilled to be successful in our bid for National Lottery funding, which was matched with generous funding from Third Sector Dumfries and Galloway — an achievement that affirms our vision and enables us to expand our reach across the region.

With this support, we've been able to enhance the way our organisation runs, notably restructuring our administrative function. Becky Toon has taken on the day-to-day admin and bookkeeping with care and efficiency, while Alison Warrick now leads on Board and Trustee support alongside corporate governance. This change has already brought greater resilience to our operations, and we look forward to continued growth and good stewardship in the year ahead.

TRUSTEES ANNUAL REPORT

For the Year Ended 31 March 2025

Achievements & Performance cont.

In March, we celebrated the official launch of our service in the east of the region. This joyful gathering brought together partners, volunteers, and community members eager to learn more and get involved. The energy and enthusiasm in the room reaffirmed that our work resonates far and wide, and that our model of kindness, listening, and companionship is one people are proud to support.

A Listening Ear has benefitted from unwavering commitment from our amazing Trustees, our hard-working and committed staff and our kind, compassionate volunteers who give up their time to help others. This year has been particularly challenging for everyone due to the death of our kind, compassionate, highly skilled Trustee, Jan and the recent death of our lovely telephone befriending volunteer Fiona. Both Jan and Fiona brought a dimension of selflessness and courage to the work they did as volunteers which had such a positive impact on the lives of the people they helped, and we will never forget them.

To everyone who has walked with us this year—whether volunteering time, sharing expertise, or offering encouragement—thank you. Your involvement helps make A Listening Ear not just an organisation, but a movement of care, rooted in community and carried forward with compassion.

Warmly,

Penny Halliday

Founder and Chair, A Listening Ear

Financial Review

Total Income of the Organisation was £132,636 (2024: £126,865). Expenditure was £109,584, (2024: £40,478) resulting in a surplus of £23,052 (2024: £40,478).

Unrestricted Fund income of the organisation was £1,356 (2024: £6,141). Expenditure was £720 (2024: 117), resulting in a surplus of £636 (2024: £6,024).

Reserves Policy

The Board recognise that they do not have an operating reserves policy. However, the charity operates on a project-to-project basis and only initiate new projects once the full funding requirements are secured.

Approved by the trustees on 25th August 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 A Listening Ear

I report on the accounts of the charity for the year ended 31 March 2025 which are set out on pages 8 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 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 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

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
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.



Louise McCulloch

LM Bookkeeping Services
8 Kings Road
Whithorn
DG8 8PP

25th August 2025

STATEMENT OF RECEIPTS AND PAYMENTS

For the Year Ended 31 March 2025

Receipts	Notes	Unrestricted Funds	Restricted Funds	2025 £	2024 £
Grants	3	500	131,280	131,780	77,602
Donations	4	856	-	856	48,924
Fundraising		-	-	-	139
Total Receipts		1,356	131,280	132,636	126,665
Payments (relating to charitable activities)					
General Overheads					
Equipment		-	3,644	3,644	3,196
Insurance		-	565	565	419
P&P, Stationery		74	1,093	1,167	1,351
Promotions		10	2,369	2,379	777
Professional Services & Training		40	7,308	7,348	6,270
Subscriptions & Licences		-	1,520	1,520	1,820
Website		-	209	209	144
Misc.		18	162	180	1
Service Provision – Direct Exp.					
Befriending: 4x Groups		-	-	-	505
Befriending: Individual Meetings		-	-	-	118
Befriending: Friendly Cup		-	1,730	1,730	32
Vouchers		-	750	750	650
Staff & Volunteers					
Staff Expenses		113	880	993	177
Administrator Fees		-	-	-	5,919
Volunteer Co-ordinator Fees		-	-	-	14,135
Project Manager		-	-	-	1,148
Staff Wages		-	81,505	81,505	-
Travel Expenses		111	3,794	3,905	868
Volunteer Expenses		56	2,443	2,499	223
Volunteer Meetings, Training & Celebrations etc		298	892	1,190	2,525
Total Payments		720	108,864	109,584	40,278
Surplus/(Deficit) for the year		636	22,416	23,052	86,387

STATEMENT OF BALANCES

As at 31 March 2025

Funds Reconciliation	Note	2025	2024
		£	£
Cash at Bank & In Hand 01/04/2024		86,387	-
Surplus/(Deficit) for year		23,052	86,387
Cash at Bank & In Hand – 31/03/2025		109,439	86,387
Bank & Cash Balances			
Bank of Scotland Current Account		109,079	86,287
Cash in Hand		360	100
		109,439	86,387

NOTES TO THE ACCOUNTS

As at 31 March 2025

1. Basis of Accounting

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

2. Transactions with Trustees and Related Parties

- a) No remuneration was paid to the trustees during the year (2024: Nil_
- b) Expenses of £267 were paid to trustees during the year (2024: £86)
- c) There were no transactions with related parties

3. Grants

	<u>2025</u>	2024
	£	£
Scottish Partnership for Palliative Care Awards	300	-
Wigtown Community Shop	600	500
National Lottery Improving Lives	121,480	-
TSDG Community Mental Health & Wellbeing Fund	8,900	8,310
D&G Health Board Endowment Fund	-	4,912
National Lottery Community Fund	-	63,880
	<u>131,280</u>	<u>77,602</u>

4. Donations

	<u>2025</u>	2024
	£	£
A Listening Ear – Donation (transfer of funds to charity inc.) *	-	46,875
General Donations	356	2,049
Co-op Community Fund	500	-
	<u>856</u>	<u>48,924</u>

NOTES TO THE ACCOUNTS

As at 31 March 2025

5. Movement of Funds

	As at 01/04/24	Receipts	Payments	Transfers	As at 31/03/2025
<u>Unrestricted Funds</u>	£	£	£	£	£
General fund	6,006	1,356	720	-	6,642
<u>Restricted Funds</u>					
Scottish Palliative Care Awards	-	300	300	-	-
Wigtown Community Shop	-	600	600	-	-
National Lottery Improving Lives	-	121,480	26,462	-	95,018
Third Sector D&G: Communities Mental Health & Wellbeing Fund	3,475	8,900	4,596	-	7,779
National Lottery Community Fund: Awards for All	3,119	-	3,119	-	-
D&G Health Board: Endowment Fund	3,966	-	3,966	-	-
National Lottery Community Fund: Improving Lives	62,180	-	62,180	-	-
Third Sector D&G: Communities Mental Health & Wellbeing Fund	7,641	-	7,641	-	-
Total Restricted Funds	80,381	131,280	108,864	-	102,797
<u>Total Funds</u>	86,387	132,636	109,584	-	109,439

Scottish palliative Care Awards

towards costs to organise a Mexican Day of the Dead celebration for Absent Friends week.

Wigtown Community Shop

towards the purchase of shopping vouchers as Winter gifts to our service users in Wigtownshire.

Lottery Improving Lives

to support the expansion of a free multi-strand befriending service for socially isolated adults living across Dumfries & Galloway.

NOTES TO THE ACCOUNTS

As at 31 March 2025

Third Sector D&G Communities Mental Health & Wellbeing	A major set-up grant for the ALE service, including co-ordinator staff, equipment, travel, direct service provision, Volunteer training and celebration, mentoring support from Sleeping Giants, and overheads such as subscriptions, website development, insurance, and P+P.
Third Sector D&G Communities Mental Health & Wellbeing Year 2 Award	to support the expansion of a free multi-strand befriending service for socially isolated adults living across Dumfries & Galloway.
National Lottery Community Fund – Awards for All	To cover the pay and mobile phone costs for an Administrator and to purchase a database subscription.
D&G Health Board: Endowment Fund	For our Friendly Cup social meetings, Echo Dot devices for service users, and some equipment for staff.
National Lottery Community Fund – Improving Lives	A major grant for staffing costs, professional services and overheads.

Approved by the trustees on 25th August 2025 and signed on their behalf by:

Trustee

A handwritten signature in black ink, appearing to read 'P. H. Helliwell'.