

SAMARITANS

York



Annual Report 2024–25

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Reference and Administrative Details

Registered Charity Number

1168071

Name and Address of Registered Charity

York Samaritans
89 Nunnery Lane
YORK
YO23 1AH

Bankers 1

Santander
Brindle Road
BOOTLE
Merseyside
G1R 0AA

Bankers 2

HSBC
13 Parliament Street
YORK
YO1 8XS

Independent Examiner

HPH, Chartered Accountants
54 Bootham
YORK
YO30 7XZ

Leadership Teams

The trustees and leadership team members during the course of this report have been:

Name	Trustee	Role
To June 2024		
Eleanor Wright	No	Deputy Director Selection and Recruitment
John Taylor	Yes	Treasurer
Judith Kirk	No	Deputy Director Outreach
Maggie Evans	No	Deputy Director Equity, Diversity & Inclusion
Matthew Knight	Yes	Deputy Director for Fundraising
Pamela Christine Stewart	Yes	Secretary
Paul Batchelor	Yes	Prison Liaison
Roger Wood	Yes	Support volunteer
Roy Collard	Yes	Vice Director
Tim Ensor	No	Deputy Director Volunteer Support
Vivienne Sheader	Yes	Interim Director
June 2024 to September 2024		
Eleanor Wright	No	Deputy Director Selection and Recruitment
John Taylor	Yes	Treasurer
Judith Kirk	Yes	Deputy Director Outreach
Maggie Evans	Yes	Secretary
Matthew Knight	Yes	Deputy Director Fundraising
Pamela Christine Stewart	No	Deputy Director Training
Paul Batchelor	Yes	Prison Liaison
Tim Ensor	Yes	Deputy Director Volunteer Support
Vivienne Sheader	Yes	Interim Director

Leadership Teams - Continued

Name	Trustee	Role
From September 2024		
Anita Moore	No	Co Deputy Director Outreach
Diana Gibbon	Yes	Deputy Director Prisons and Branch Prison Support Officer
Eleanor Wright	No	Deputy Director Selection and Recruitment
Gill Swift	Yes	Trustee
John Taylor	Yes	Treasurer and Trustee (Trustee from 01 April 2025)
Judith Kirk	Yes	Co-Director
Kat Scurr	No	Deputy Director without portfolio, resigned February 2025
Lynette Banks	No	Co Deputy Director Outreach
Maggie Evans	Yes	Secretary
Matthew Knight	Yes	Deputy Director Volunteer Support
Pamela Christine Stewart	No	Deputy Director Training, resigned May 2025
Paul Batchelor	Yes	Trustee
Tim Ensor	Yes	Co-Director
Patrick Hubble	Yes	Acting Treasurer and Trustee (from 01 April 2025)

Trustees Report

The Trustees of York Samaritans are pleased to present their report and the financial statements of the Charity for the year ended 31 March 2025. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the Charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the Charity's governing document, the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

York Samaritans is one of 201 independent charities affiliated to The Samaritans (Charity Number 219432). We share the same aim that fewer people die by suicide and abide by the policies and governance set out by the Samaritans charity.

We provide direct support to members of the public who are suffering emotional distress. We do this by providing a telephone helpline 127 hours a week. We are also part of a trial online chat service for those people who prefer to communicate in this way. We have 94 full listening volunteers who are supported by 12 volunteers who work behind the scenes to keep our branch open and running.

York Samaritans is led by a board of Trustees which are part of the Branch Leadership Team (BLT). After the interim leadership provided by Viv Sheader following the departure of the director in March 2024, a new Branch Leadership Team started work in September 2024 with Judith Kirk and Tim Ensor as Co-Directors. We are grateful to the Trustees and Deputy Directors for taking on their roles which they undertake in addition to listening, online chat, support and other roles within the branch. We are particularly grateful to John Taylor for all his work over the last 17 years and who is stepping down as Trustee and Treasurer. We are pleased to welcome Patrick Hubble who will take over as our new treasurer from the beginning of the new financial year. We are hugely grateful to Christine Stuart who recently stood down as Deputy Director for Training; Christine was on the Leadership Team for 9 years, serving as Secretary and in other roles.

Most importantly, we are immensely grateful to all volunteers who enable us to deliver our services inside and outside the branch. Thank you for all you do.

Objectives and Activities

Our charitable aims set out in our governing document support our vision of fewer people dying by suicide. We provide confidential and compassionate emotional support at any time of the day or night to improve callers' emotional health and to reduce the incidence of suicide. Our outreach work helps 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.

We work to achieve these aims by doing all we can to ensure there's a volunteer to speak to those who that are struggling or in emotional distress either on the phone or via the online chat. We also support the listening function in two local prisons, offer a face-to-face service for personal callers and through emotional support at various outreach events.

The new Trustees and Leadership Team have developed a strategy to cover the three years 2024 – 2027 to support our vision and to help us to fulfil our charitable aims. The intention is to sustain and grow our listening services in branch and broaden services we provide locally. The underpinning aim of the strategy is for York Samaritans to be a *"a happy, friendly, sustainable and caring branch where we do our very best to provide the highest quality service to all our callers"*.

Our strategy focuses on:

- recruiting and training volunteers to ensure that trained, skilled volunteers continue to be available;
- maintaining a branch environment that supports volunteers to provide effective services;
- building outreach and promoting what we do across the local community; and
- continuing to have strong organisational and financial governance to ensure the Branch's sustainability for the years to come.

Achievements and Performance

During the financial year 2024-25 volunteers answered 16,203 inbound calls (16,511 in 2023-24) and 814 online chats (873 in 2023-24) while making 217 (134 in 2023-24) follow up and third-party calls. Volunteers provided listening, chat and regular Face to Face services for 9,933 hours during 2024-25; 76% of which were during the day (6.00-22.00), 15% during twilight hours (22.00-2.00) and 9% during night hours (2.00-6.00).

Achievements and Performance (Continued)

Objective 1: To review and revise the ‘path of a York Samaritan’ from trainee to full Samaritan to ensure all volunteers feel supported and valued.

Supported volunteers are fundamental to all we do as a branch. We have worked to clarify roles - in particular the roles of mentor and group leaders - and processes for providing continued support to volunteers to develop and extend their skills. We have agreed a “Guide to Volunteer Progression” which has been disseminated within the Branch.

We have agreed to consider ways of improving the administration of our shift rotas. We also plan to recruit some new Shift Leaders and to further improve communications about shift vacancies.

All our shifts have generally been filled with the exception of weekend night shifts. We plan to conduct a rota review to investigate how we can respond to the constraints volunteers have in filling shifts and increase our listening hours as a branch, particularly twilight and night hours.

Each volunteer has to undergo a shift with an on-going mentor once a year to ensure they are still operating within the guidelines and best practice. We have opened more shifts for ongoing mentoring to make it easier for volunteers to book their annual mentored shifts.

Objective 2: Recruitment that enhances diversity of York Samaritan volunteers and helps to improve volunteer retention.

Recruitment of new volunteers is essential to maintaining our capacity to deliver core services since each year around 30% of volunteers leave the branch for various reasons. We aim to recruit in a way that makes clear what volunteers can expect once they have been trained to reduce the number leaving early due to misconceptions.

Over the past year, 81 interviews have taken place. Of the 41 people that then completed the training course, 31 are still active in our branch.

To reach a wider group of potential volunteers and increase diversity, York Samaritans attended a local Career’s Fair for the first time. This provided useful exposure of the charity and next year we will attend again along with the annual York Volunteer’s Fair.

Also for the first time we collaborated with a Recruitment Deputy Director from another branch to share best practice. This highlighted the need for wider discussion on the application process (questions posed in application), student applications and the interview itself in conjunction with looking at when to say no to interviewees.

Next year the focus will be similar – improving the experience of applicants from the point they apply, improving the interview structure and continuing to find ways to access a wider pool of applicants.

Achievements and Performance (Continued)

Objective 3: Training and continuous development that supports volunteers to develop their skills throughout their time with Samaritans.

We undertook core training of three groups of new volunteers in the last 12 months, each cohort of up to 15 volunteers. These new Samaritans then attend embedding training over the following 6 months.

We offered a programme of continuous development to volunteers and topics included loneliness, domestic violence and outreach. All volunteers in the branch will also have undertaken mandatory training on Equality Diversity and Inclusion by the end of June 2025.

Looking forward, we will review how training is best delivered; online or trainer-led in the branch which could include a hybrid model with volunteers joining training both in the branch and at home.

Objective 4: To improve the physical environment of our branch that supports volunteers to deliver services to all types of callers.

As part of a national Samaritans roll out we introduced a new digital phone system in November 2024 which after a few initial teething problems now works extremely well. Volunteers have generally welcomed the new system and have now got used to the technology. Although there can sometimes be problems with the sound levels we hope these will be mitigated by the duty room improvements we plan later in the year. We have provided all volunteers who want them, their own headsets for use during their branch listening shifts.

York Samaritans was charity of choice for the annual Rotary Club Dragon Boat Race in July 2024 and we plan to use their donation to upgrade the duty rooms and add a third listening station to enable us to take more calls at busy times. We have been visiting branches in the region that have also upgraded their duty stations to understand how they have managed the process. We hope that the refurbishment will be complete by the end of 2025.

Objective 5: Ensure we have effective communication systems: in branch; with the region; with central Samaritans.

Good internal communication is an essential part of ensuring that all volunteers feel valued and part of branch life. Internal communication includes a two-weekly newsletter from the directors and a regular zoom drop-in to which all volunteers are invited. As part of the duty rooms refresh we will look at how best to display key information that is targeted and timely.

The York Samaritans Newsletter was recently launched and aims to reach a wide audience in the York and surrounding areas, with a view to highlighting the service we offer, promoting our Outreach activities and an outlet for highlighting the need for new volunteers. It will also encourage donations and promote our PayForADay scheme.

During the next year we will be looking at other ways of communicating and building our presence externally including with the local press.

Achievements and Performance (Continued)

Objective 6: Ensure all volunteers feel valued, supported and respected and are able to contribute effectively to the Branch in a variety of ways.

Communication and relationships are fundamental to the success of our Branch with a focus on inclusivity and mutual respect. Samaritans values are prominently displayed in the Branch to support the actions we are taking.

We have introduced a range of tangible ways with which we say thank you to our volunteers – for example pen/pencil gift cases for long service and t-shirts and mugs as people complete their Observer and Probationary periods.

Objective 7: To work with HMP Millsike to develop and provide a Listening service without compromising the services provided at Full Sutton and Askham Grange prisons.

The prison team continued to support both Askham Grange and Full Sutton prisons. We have strengthened and improved both teams of Listeners in the prisons themselves and this was supported by successful annual reviews with the Governing Governor at Full Sutton and the Safer Custody Officer at Askham Grange.

We have 5 new recruits to the prison team who are currently undergoing their security checks.

We have carefully considered the possibility of supporting a third prison, privately-run HMP Millsike, and decided that we have volunteer capacity. We have received advice from Samaritans Central Office regarding the finances this will generate to help us support the new scheme.

Objective 8: Outreach - to build team numbers with a view to maintaining 'regular' events, and looking to support new and more diverse outreach opportunities.

All branch volunteers were invited to attend an Emotional Support in Other Settings training session, followed by a 'Welcome to Outreach' lunch and informal meeting; aimed at introducing branch volunteers to the new Outreach Deputy-Directors, recruit new team members and encouraging volunteers to support future Outreach activities.

During the last year the team have carried out a variety of events including Brew Monday and Small Talk Saves Lives, both being part of national campaigns. Local events have included Sing for Samaritans, entering two teams in the Yorkshire Marathon relay, supporting World Swim Day, York University's Mental Health Day and the Armed Forces Unit Health Fair at Imphal Barracks.

Volunteers who are ex-military have attended three Unit Welfare Officer Courses to give a talk on Samaritans - who we are and what we do, and we are planning future talks. We've also spoken to North Duffield Over 60's Club and the Ryedale Lions. We also had a stand at Langlands Garden Centre on three occasions and we plan to return later in the year.

The branch continues to attend and support St Sampsons and Rural Initiative events. Our future outreach events include York Pride, the Rotary Club Dragon Boat Race and supporting Nestle York with their mental health week campaign.

We have regular Outreach team meetings which are open to all volunteers. The meetings provide the opportunity to discuss past events, plan the forthcoming events and discuss new ideas. We hope to develop a partnership with the men's charity Menfulness and volunteers will be attending/supporting the Hardmoors 110 endurance running event.

Achievements and Performance (Continued)

Objective 9: Ensure that services continue to match our skills to national and local needs.

Although the branch provides a Face to Face, drop-in service during day shifts, the service is little used. This is partly because the branch is outside the City Centre. We are looking at offering an appointment system starting with a pilot collaboration with York station/LNER staff.

The Yorkshire and Humberside Samaritans Region have been asked to increase the number of twilight and night hours provided by branches to respond to the higher need relative to number of volunteers available. We aim to examine how we can increase the number of filled night shifts throughout the week. This should be helped by the addition of a third station in the duty room and the rota review.

We are providing financial support in the 2025-26 budget to the Yorkshire and Humberside region to enable it to support branches in a less fortunate financial position to continue to offer essential services and put on regional events such as the New Volunteer Conference in April which three volunteers from York branch attended.

Objective 10: High quality branch governance that ensures that the strategy and budget are effectively and sustainably managed to promote the overall objectives of the charity and meets the needs of the Charities Commission and Central Office.

High quality and appropriate governance is the mainstay of any successful organisation. We have held regular and well-planned leadership meetings with the trustees and leadership team meeting together. Trustees have met separately to make decisions that only they can make such as signing off the budget and plans for the savings bond. During the year we have completed the affiliate charity checklists to ensure we are complying with the standards set by the Samaritans which resulted in us developing an action plan to address minor shortcomings which we will monitor during the year. We have also undertaken a lot of back room administrative tasks to ensure files, policies etc. are up to date and this will continue as an ongoing process with the support of a new support volunteer.

Objective 11: To consider throughout the 3 years succession planning and continuity for the future.

By the end of our term, we want to be able to hand over management systems and documentation that are easily understood and usable by the incoming team. During the first year, we successfully recruited a new treasurer. We have also recruited volunteers to support the administration of the branch.

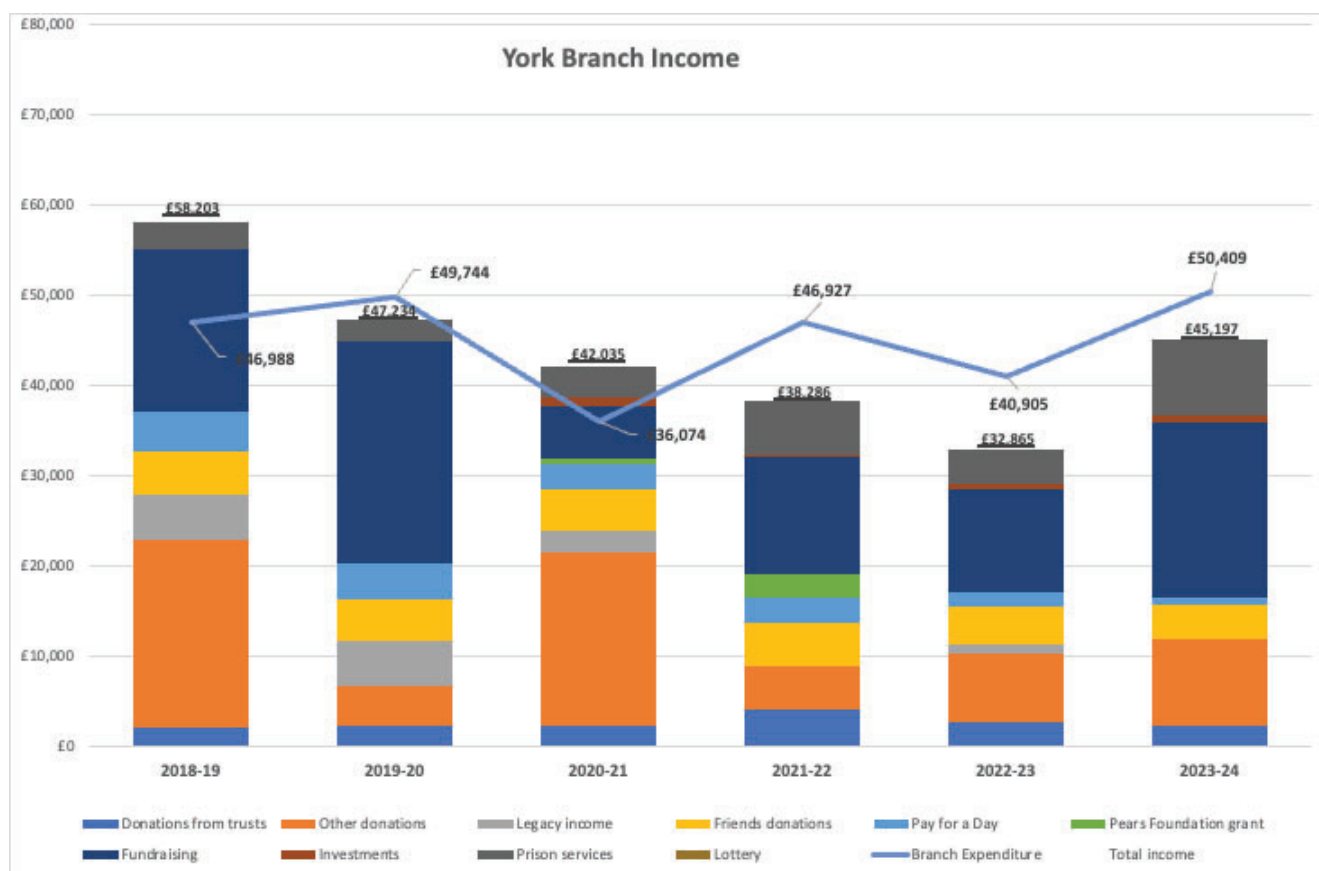
Achievements and Performance (Continued)

Objective 12: A robust 3-year financial plan which maintains a prudent level of reserves but which provides for a programme of planned investment in Branch infrastructure, activities and development.

York branch is an affiliate to the Central Samaritans Charity. As a branch, we need to raise all our own income to ensure we can continue to provide services. Although there is variation from year to year, York branch costs about £50,000 a year to run. This amounts to about £384 per volunteer or £136 per day.

Our main expenses are maintenance and running of the building (27% across the last 6 years), equipment (19%), printing, postage and stationery (7%) and volunteer expenses (8%). The branch also contributes to the costs of head office in proportion income and reserves (14%).

All statistics do not include financial data for the financial year 2024-25.



In 2024-25 the branch's main income sources were donations (47%), sponsorships (25%) and fundraising at events (20%). Income from other sources has generally declined over the years suggesting a need to look for fresh sources of income in the future. The branch has been running in deficit since 2021-22. This position was reversed in 2024-25.

Current assets exceed £150,000 at the end of 2024-25 amounting to about 3.5 years of branch expenditure. Reserves are required to keep the charity going in the event of a sudden loss of income, particularly from fundraising and donation income, which can be volatile. At the same time reserves that are too large imply that money is not being used for the charity's purpose.

Achievements and Performance (Continued)

We have begun to review our funding and consider how we can increase the range of ways in which we raise income. We have asked for volunteers to join a fundraising group and are actively investigating how to better publicise the work we do locally to attract support from businesses and the local community.

Financial Review

Results for the period

Income for the year was £79,535 (2024: £45,197) which after deducting expenditure of £44,150 (2024: £50,409) resulted in net income for the year of £35,385 (2024: net expenditure of £5,213). After taking account of a gain on property held at revaluation of £50,000 (2024: £nil), the Charity has a net surplus for the year of £85,385 (2024: a net deficit of £5,213).

Principal risks and uncertainties

We received a very large and unexpected donation of £22,000 during the year 24/25. This, together with the more than expected Dragon Boat Race donation, removed any question of a poor financial year. During the coming financial year we will be refurbishing the premises and at present do not have an estimated cost for the work. The Dragon Boat Race donation is allocated to this refurbishment.

Reserves Policy

This branch has a policy that total year unrestricted fund balances should cover the following 18 months of planned expenditure. This would equate to approximately £66,000 at current expenditure levels. The total unrestricted funds at 31 March 2025 are £144,255 which represents around 3 years of expenditure. The level of free reserves held by the charity at the year end, excluding fixed assets totalled, £134,998 (2024: £113,437).

Structure, Governance and Management

Investment policy

The Leadership Team, having regard to the liquidity requirements of operating the Charity, have kept available funds in bank deposit accounts and have invested in a one year interest paying bond. The Charity is managed by the Leadership Team who are also the trustees under the Model Constitution for Branches of the Samaritans based on the Model approved by the Council of Management in 1971 and as subsequently amended.

Structure, Governance and Management (Continued)

Appointment of Trustees

The Trustees named on page 2 and page 3 have served during the year. Appointment of trustees is governed by the Trust Deed. Every trustee is appointed for a term of one year by a resolution of the trustees. Trustees are recruited and appointed after a careful review of the needs of the Trust and the skills and expertise which respective new trustees can provide.

Future plans

During the second year, the Leadership Team will continue to advance the objectives set out in our three-year strategy. They include:

- refurbishment of the branch duty room;
- a review of the rota; and
- supporting Millsike prison to introduce a listener scheme;
- developing administrative systems that enable a smooth handover to the next Branch Leadership Team;
- focusing on developing a sustainable fundraising strategy.

Trustees' responsibilities statement

The Trustees carry out their duties in line with Charity Commission for England and Wales published guidance, the Charity Governance Documents and the Law.

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

Trustees' responsibilities statement (Continued)

The Trustees are responsible for keeping proper accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees on 27 June 2025 and signed on their behalf by:

Tim Ensor & Judith Kirk

Trustees

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF YORK SAMARITANS

I report to the trustees on my examination of the financial statements of York Samaritans (the "Charity") for the year ended 31 March 2025.

This report is made solely to the Charity's trustees, as a body, in accordance with section 154 of the Charities Act 2011. My independent examiner's work has been undertaken so that I might state to the Charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity, the Charity's members as a body and the Charity's trustees as a body for my independent examiner's work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the charity trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records;
3. the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Sarah Wearing FCA, DChA
HPH
Chartered Accountants
54 Bootham
YORK
YO30 7XZ

27 June 2025

YORK SAMARITANS

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Endowment Funds 2025 £	Total 31 March 2025 £	Total 31 March 2024 £
Income and endowments from:						
Donations and legacies	2	37,005	-	-	37,005	16,481
Other trading activities	3	15,777	-	-	15,777	19,523
Investments	4	2,520	-	-	2,520	735
Other income	5	4,079	20,154	-	24,233	8,458
Total income		59,381	20,154	-	79,535	45,197
Expenditure on:						
Raising funds	6	697	-	-	697	1,677
Charitable activities	7	42,621	832	-	43,453	48,732
Total expenditure		43,318	832	-	44,150	50,409
Net income / (expenditure)		16,063	19,322	-	35,385	(5,212)
Transfers between funds		-	-	-	-	-
Other recognised gains:						
Gains on revaluation of fixed assets	11	-	-	50,000	50,000	-
Net movement in funds		16,063	19,322	50,000	85,385	(5,212)
Reconciliation of funds:						
Total funds brought forward		128,192	1,815	250,000	380,007	385,219
Total funds carried forward		£ 144,255	£ 21,137	£ 300,000	£ 465,392	£ 380,007

The Statement of Financial Activities includes all gains and losses in the year.

All of the above amounts relate to continuing activities.

The notes on pages 17 to 26 form part of these financial statements.

YORK SAMARITANS

BALANCE SHEET AT 31 MARCH 2025

	Notes	2025	2024
		£	£
Fixed assets			
Tangible assets	11	309,257	264,755
Current assets			
Debtors	12	2,379	2,075
Cash at bank and in hand		163,652	122,847
		<u>166,031</u>	<u>124,922</u>
Creditors : amounts falling due within one year	13	<u>9,896</u>	<u>9,670</u>
Net current assets		<u>156,135</u>	<u>115,252</u>
Total assets less current liabilities		<u>465,392</u>	<u>380,007</u>
Net assets		<u>£ 465,392</u>	<u>£ 380,007</u>
Charity Funds			
Endowment funds	14	300,000	250,000
Restricted funds	14	21,137	1,815
Unrestricted funds	14	144,255	128,192
Total Funds		<u>£ 465,392</u>	<u>£ 380,007</u>

The financial statements were approved by the members of the committee and authorised for issue on 27 June 2025 and signed on their behalf, by:

Tim Ensor
Trustee

Judith Kirk
Trustee

The notes on pages 17 to 26 form part of these financial statements.

YORK SAMARITANS

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

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

York Samaritans is a Charitable Incorporated Organisation (CIO) in England and Wales. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are given on page 4 onwards.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

1.2 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

1.3 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Endowment funds represent those assets which must be held permanently by the charity.

YORK SAMARITANS

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

1. ACCOUNTING POLICIES (CONTINUED)

1.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs are allocated to the applicable expenditure headings.

Costs of raising funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities are costs incurred in order to meet the charity's objectives, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

1.5 Going concern

No material uncertainties that may cast significant doubt about the ability of the charity to continue as a going concern have been identified, these financial statements have therefore been prepared on a going concern basis.

1.6 Tangible fixed asset and depreciation

All fixed assets are initially recorded at cost or valuation.

Land and buildings were valued at open market value. No depreciation is provided on land and buildings as they are maintained in a state of good repair and accordingly the Trustees consider that the lives of these assets are so long and residual values, based on prices prevailing at the time of valuation, are so high that any depreciation charge would be insignificant.

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Furnishings	-	10% straight line
Office equipment	-	25% straight line
Computer equipment	-	20% straight line

1.7 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

YORK SAMARITANS

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

1. ACCOUNTING POLICIES (CONTINUED)

1.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.9 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.10 Creditors

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

1.11 Financial instruments

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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2. DONATIONS AND LEGACIES

	<i>Unrestricted funds 2025 £</i>	<i>Total funds 2025 £</i>	<i>Total funds 2024 £</i>
Trust donation	27,350	27,350	2,400
Other donations	5,245	5,245	9,414
Friends donations / subscriptions	3,704	3,704	3,879
Pay for a Day	706	706	788
	<u>£ 37,005</u>	<u>£ 37,005</u>	<u>£ 16,481</u>

In 2024, all Donation and Legacies income related to unrestricted funds.

YORK SAMARITANS

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

3. OTHER TRADING ACTIVITIES

	<i>Unrestricted funds 2025 £</i>	<i>Total funds 2025 £</i>	<i>Total funds 2024 £</i>
Fundraising events	£ 15,777	£ 15,777	£ 19,523

In 2024, all other trading activities income related to unrestricted funds.

4. INVESTMENT INCOME

	<i>Unrestricted funds 2025 £</i>	<i>Total funds 2025 £</i>	<i>Total funds 2024 £</i>
Bank interest receivable	£ 2,520	£ 2,520	£ 735

In 2024, all investment income related to unrestricted funds.

5. OTHER INCOME

	<i>Unrestricted funds 2025 £</i>	<i>Restricted funds 2025 £</i>	<i>Total funds 2025 £</i>	<i>Total funds 2024 £</i>
Prison services income	4,079	-	4,079	8,458
Dragon boat race - Rotary sponsorship	-	16,410	16,410	-
Lynette's Run	-	3,744	3,744	-
	£ 4,079	£ 20,154	£ 24,233	£ 8,458

In 2024, all other income related to unrestricted funds.

YORK SAMARITANS

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

6. RAISING FUNDS

	<i>Unrestricted funds 2025 £</i>	<i>Total funds 2025 £</i>	<i>Total funds 2024 £</i>
Fund raising	597	597	1,538
Publicity and advertising	100	100	139
	<u>£ 697</u>	<u>£ 697</u>	<u>£ 1,677</u>

In 2024, all raising funds expenditure related to unrestricted funds.

7. CHARITABLE ACTIVITIES BY FUND TYPE

	<i>Unrestricted funds 2025 £</i>	<i>Restricted funds 2025 £</i>	<i>Total funds 2025 £</i>	<i>Total funds 2024 £</i>
Confidential emotional support	40,533	832	41,365	46,949
Governance costs	2,088	-	2,088	1,783
	<u>£ 42,621</u>	<u>£ 832</u>	<u>£ 43,453</u>	<u>£ 48,732</u>

In 2024, all expenditure on charitable activities related to unrestricted funds.

YORK SAMARITANS

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

7. CHARITABLE ACTIVITIES BY FUND TYPE (CONTINUED)

Analysis of charitable expenditure

	<i>Unrestricted funds 2025 £</i>	<i>Restricted funds 2025 £</i>	<i>Total funds 2025 £</i>	<i>Total funds 2024 £</i>
Rates and insurance	2,075	-	2,075	1,975
Light and heat	2,997	-	2,997	2,011
Repairs and maintenance	2,116	-	2,116	2,580
Cleaning and housekeeping	2,372	-	2,372	2,355
Telephone	2,744	-	2,744	3,750
Depreciation	7,145	-	7,145	7,600
Printing, stationery and postage	1,537	-	1,537	1,641
Prison service expenses	-	832	832	1,823
Recruitment and training	1,623	-	1,623	1,381
Members expenses	5,169	-	5,169	4,290
Branch contribution to Head Office	6,248	-	6,248	10,085
Selection	16	-	16	-
Continuous development	95	-	95	2,319
Equipment	345	-	345	169
Outreach	3,618	-	3,618	3,346
Trustees' expenses	1,782	-	1,782	844
Volunteer support	540	-	540	653
Governance - accountancy fees	2,074	-	2,074	1,670
Governance- meetings	14	-	14	113
Bank charges	111	-	111	127
	<u>£ 42,621</u>	<u>£ 832</u>	<u>£ 43,453</u>	<u>£ 48,732</u>

8. NET OUTGOING RESOURCES FOR THE YEAR

This is stated after charging:

	<i>2025 £</i>	<i>2024 £</i>
Depreciation	<u>£ 7,145</u>	<u>£ 7,600</u>

9. INDEPENDENT EXAMINER'S REMUNERATION

The Independent Examiner's remuneration amounts to an Independent Examination fee of £1,896 (2024: £1,670).

YORK SAMARITANS

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

10. STAFF COSTS AND EMOLUMENTS

The charity has no employees other than the Trustees, who did not receive any remuneration (2024: £nil).

No employee received remuneration amounting to more than £60,000 in either year.

11. TANGIBLE FIXED ASSETS

	<i>Land and Buildings</i> £	<i>Computer equipment</i> £	<i>Office equipment</i> £	<i>Furnishings</i> £	<i>Total</i> £
Cost					
At 1 April 2024	250,000	11,427	20,348	64,913	346,688
Additions	-	-	1,647	-	1,647
Revaluation	50,000	-	-	-	50,000
At 31 March 2025	300,000	11,427	21,995	64,913	398,335
Depreciation					
At 1 April 2024	-	10,987	19,097	51,849	81,933
Charge for year	-	214	734	6,197	7,145
At 31 March 2025	-	11,201	19,831	58,046	89,078
Net Book Value					
At 31 March 2025	£ 300,000	£ 226	£ 2,164	£ 6,867	£ 309,257
At 31 March 2024	£ 250,000	£ 440	£ 1,251	£ 13,064	£ 264,755

£300,000 of fixed assets relate to endowment funds and £9,257 to unrestricted funds.

The Central Office of The Samaritans act as custodian trustee of the property 89 Nunnery Lane, YORK, under the terms of a trust deed dated 19 May, 1975.

The Freehold Property at 89 Nunnery Lane, YORK was revalued on 4 February 2025 by Hudson Moddy, Chartered Surveyors, at an open market value of £300,000.

12. DEBTORS

	2025 £	2024 £
Prepayments and accrued income	£ 2,379	£ 2,075

All debtors relate to unrestricted funds.

YORK SAMARITANS

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

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Accruals	£ 9,896	£ 9,670

All creditors relate to unrestricted funds.

14. STATEMENT OF FUNDS

Statement of funds - current year

	Balance at 1 April 2024 £	Income £	Expenditure £	Gains/ (losses) £	Transfers £	Balance at 31 March 2025 £
Unrestricted funds						
General funds	128,192	59,381	(43,318)	-	-	144,255
Endowment funds						
Permanent endowment fund	250,000	-	-	50,000	-	300,000
Restricted funds						
Prison services	1,815	-	(832)	-	-	983
Dragon boat race: Rotary sponsorship	-	16,410	-	-	-	16,410
Lynette's run	-	3,744	-	-	-	3,744
Total of funds	£ 380,007	£ 79,535	£ (44,150)	£ 50,000	£ -	£ 465,392

The property in Nunnery Lane, YORK represents the endowment fund of the Charity.

Restricted Funds

Prison services - Specific funding for expenditure on prison related activities and Covid expenditure.

Dragon boat race: Rotary sponsorship - Sponsorship funds raised for expenditure on refurbishment of York Branch.

Lynette's run - Marathon sponsorship funds raised to help those who keep the York branch running.

Statement of funds - prior year

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2024 £
Unrestricted funds					
General funds	133,404	45,197	(50,409)	-	128,192
Endowment funds					
Permanent endowment fund	250,000	-	-	-	250,000
Restricted funds					
Prison services	1,815	-	-	-	1,815
Total of funds	£ 385,219	£ 45,197	£ (50,409)	£ -	£ 380,007

YORK SAMARITANS

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

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

Analysis of net assets between funds - current year

	<i>Unrestricted funds 2025 £</i>	<i>Restricted funds 2025 £</i>	<i>Endowment funds 2025 £</i>	<i>Total funds 2025 £</i>
Tangible fixed assets	9,257	-	300,000	309,257
Current assets	144,894	21,137	-	166,031
Creditors due within one year	(9,896)	-	-	(9,896)
	<u>£ 144,255</u>	<u>£ 21,137</u>	<u>£ 300,000</u>	<u>£ 465,392</u>

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2024 £</i>	<i>Restricted funds 2024 £</i>	<i>Endowment funds 2024 £</i>	<i>Total funds 2024 £</i>
Tangible fixed assets	14,755	-	250,000	264,755
Current assets	123,107	1,815	-	124,922
Creditors due within one year	(9,670)	-	-	(9,670)
	<u>£ 128,192</u>	<u>£ 1,815</u>	<u>£ 250,000</u>	<u>£ 380,007</u>

16. RELATED PARTY TRANSACTIONS

Trustees remuneration and benefits

The Trustees did not receive any remuneration or benefits for their services.

Trustees expenses

Expenses were paid in respect of 5 (2024: 4) Trustees for the amount of £1,782 (2024: £844).

Trustees other related parties

Donations in the year from trustees totalled £80 (2024: £180).

There are no other related party transactions.

YORK SAMARITANS

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

17. COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES

	<i>Unrestricted funds 2024 £</i>	<i>Restricted funds 2024 £</i>	<i>Endowment funds 2024 £</i>	<i>Total 31 March 2024 £</i>
Income and endowments from:				
Donations and legacies	16,481	-	-	16,481
Other trading activities	19,523	-	-	19,523
Investments	735	-	-	735
Other income	8,458	-	-	8,458
Total income	45,197	-	-	45,197
Expenditure on:				
Raising funds	1,677	-	-	1,677
Charitable activities	48,732	-	-	48,732
Total expenditure	50,409	-	-	50,409
Net expenditure	(5,212)	-	-	(5,212)
Transfers between funds	-	-	-	-
Net movement in funds	(5,212)	-	-	(5,212)
 Total funds brought forward	 133,404	 1,815	 250,000	 385,219
Total funds carried forward	£ 128,192	£ 1,815	£ 250,000	£ 380,007