

SAMARITANS OF HALIFAX AND CALDERDALE

England & Wales · Charity number 1168172

Details

Status Registered

Legal form CIO

Registered 2016-07-12

Register [View on the Charity Commission register](#)

Contact

Address The Samaritans
29 Harrison Road
Halifax
HX1 2AF

Phone 116123

Website <http://www.samaritans.org/branches/samaritans-halifax-and-calderdale>

Activities

Objects: TO ENABLE PERSONS IN HALIFAX, CALDERDALE 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 AT ANY TIME OF THE DAY OR NIGHT IN ORDER 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 SAMARITANS CENTRAL CHARITY AND ITS AFFILIATED BRANCHES IN FULFILLING THESE OBJECTS.

Activities: Provision of support via telephone and in person, as well as other means, to those people in distress or at risk of suicide

Classification

- **How:** Provides Services
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives
- **Who:** The General Public/mankind

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£49,234	£53,658	-	-
2024-03-31	£43,146	£41,286	-	-
2023-03-31	£42,573	£46,540	-	-
2022-03-31	£29,712	£34,993	-	-
2021-03-31	£25,577	£38,915	-	-

Trustees

Name	Role	Appointed
Stephen Newton	Chair	2021-11-23
Allan Barry Mack		2025-09-01
Brenda Heyhoe		2023-11-04
DOUGLAS MACKENZIE TAYLOR		2024-11-29
Joanne Littlewood		2021-11-23
Mx Jane Frechette		2022-11-27
STELLA MARY JENKINS		2023-11-04

Linked charities

- THE SAMARITANS OF HALIFAX AND CALDERDALE (1168172-1)

SAMARITANS OF HALIFAX AND CALDERDALE

England & Wales - Charity number 1168172

Accounts

REGISTERED COMPANY NUMBER: NOT APPLICABLE (England and Wales)
REGISTERED CHARITY NUMBER: 1168172

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2025
for
Samaritans Halifax & Calderdale

Lindley Adams Limited Chartered Accountants
28 Prescott Street
Halifax
West Yorkshire
HX1 2LG

Contents of the Financial Statements
for the Year Ended 31 March 2025

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**Report of the Trustees
for the Year Ended 31 March 2025**

The trustees present their report and financial statements for the year ended 31st March 2025.

The trustees have adopted the provisions of 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) (effective 1 January 2019)

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's objectives

To enable persons in Halifax, Calderdale 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 at any time of the day or night in order 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 Samaritans Central Charity and its affiliated branches in fulfilling these objects.

Public benefit

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular serve the advancement of health and the saving of lives.

The trustees believe that the objectives, (of working for the assistance of persons who are suicidal, despairing or in distress), improve the emotional wellbeing of persons in the community and reduce the loss of life. This is a self evident benefit to the public. The service is provided, and freely available at no cost to any person. There is no significant private benefit from any activities of the organisation.

STRATEGIC REPORT

Achievements and performance

Charitable activities

Throughout the year, the charity continued to support anyone who needed someone to talk to. We are continually recruiting new volunteers to keep the branch operating in key hours of need.

Fundraising activities

During the year the charity raised money from public donations, income from its charity shop and from recycling collection. Monies were also received in the form of grants from the National Offender Management Service (NOMS) for contributing towards travel costs for the prison visiting team. This is classed as a restricted fund.

Financial review

Financial position

The income for the year has increased to £49,234 compared to £43,146 for 2024.

Expenses have increased from £41,286 in 2024 to £53,658 for the current year mainly due to an increase in raising funds expenditure.

Net expenditure over income for the year was (£4,424) compared to the previous year when income exceeded expenses by £1,860.

The charity's reserves at the year end were £294,512 in unrestricted reserves (2024 £ 296,659) and nil in restricted funds (2024 £2,277).

Free reserves amounted to £52,229 (2024 £56,841).

Reserves policy

The trustees note that their income is not assured and aim to hold a freely available general reserve such that the charity could operate at around its existing level of service for at least two years. Based on projected expenditure levels for the coming year 2025/26 the projected running costs currently equate to approximately £100,000 over a two year period. The actual free reserves fell short of this target but the trustees feel this is adequate in the current climate to be able to continue to meet the aims of our constitution without interruption.

Going concern

The trustees have considered the position regarding going concern and have looked at forecasts and are satisfied that the charity has adequate resources to continue to operate for the foreseeable future. The charity has sufficient funds to meet its liabilities as they become due and expenditure will not be authorised unless sufficient funds are in place .

For these reasons the trustees continue to adopt the going concern basis for preparing these financial statements

**Report of the Trustees
for the Year Ended 31 March 2025**

STRATEGIC REPORT

Principal risks and uncertainties

The trustees have a duty to identify and review the risks to which the charity is exposed and to establish systems to mitigate those risks. Internal risks are minimised by the implementation of procedures for the authorisation of all transactions and projects and to ensure compliance with legislation. External risks relate largely to funding as a result of the economic climate. These risks are minimised as the charity will not commit to funding projects unless sufficient resources are in place and will also look to diversify funding if required.

The procedures are periodically reviewed to ensure they still meet the needs of the charity.

Future plans

The charity will continue working for the assistance of persons who are suicidal, despairing or in distress, improve the emotional wellbeing of persons in the community and reduce the loss of life. Throughout the coming years, the charity will continue to support anyone who needs someone to talk to.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is a Charitable Incorporated Organisation (CIO) association formed on 12 July 2016 and is governed by a constitution amended on 1 October 2016.

Recruitment and appointment of new trustees

The trustees of the charity are appointed by the members at the AGM.

Organisational structure

The trustees make all decisions regarding strategic matters, fund raising and all expenditure.

Induction and training of new trustees

A policy for inducting and training new trustees has been agreed and training sessions will be given to new trustees to familiarise themselves with the charity and their obligations.

Related parties

The related parties are the trustees, none of which are remunerated or have any benefits in kind.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

NOT APPLICABLE (England and Wales)

Registered Charity number

1168172

Registered office

29 Harrison Road
Halifax
West Yorkshire
HX1 2AF

Trustees

Stephen Newton (Branch Director and Chair of Trustees)
Douglas Taylor (Acting Treasurer, Appointed January 2024)
Stella Jenkins
Brenda Heyhoe
Richard Hopwood (Resigned September 2024)
Joanne Littlewood
Stephen Newton
Jane Frechette
Barry Mack (Appointed September 2025)

Report of the Trustees
for the Year Ended 31 March 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

David C Adams FCA
Lindley Adams Limited Chartered Accountants
28 Prescott Street
Halifax
West Yorkshire
HX1 2LG

Bankers

Unity Trust Bank Plc
Four Brindleyplace
Birmingham
B1 2JB

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 1 November 2025 and signed on the board's behalf by:

S Newton - Trustee

**Independent Examiner's Report to the Trustees of
Samaritans Halifax & Calderdale**

Independent examiner's report to the trustees of Samaritans Halifax & Calderdale

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 31 March 2025, which are set out on pages 5 to 10.

Responsibilities and basis of report

As the charity trustees of the CIO you are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act").

I report in respect of my examination of the CIO's accounts as carried out under section 145 of the 2011 Act.

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 Charities Act;
- 2 The accounts do not accord with those records; or
- 3 The accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities(Accounts and Reports) Regulations 2008 other than any requirement that the accounts 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 accounts to be reached.

David C Adams FCA
The Institute of Chartered Accountants in England and Wales

Lindley Adams Limited Chartered Accountants
28 Prescott Street
Halifax
West Yorkshire
HX1 2LG

1 November 2025

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 March 2025

	Notes	Unrestricted fund £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		3,336	-	3,336	8,731
Other trading activities	2	45,027	-	45,027	33,135
Other income		871	-	871	1,280
Total		<u>49,234</u>	<u>-</u>	<u>49,234</u>	<u>43,146</u>
EXPENDITURE ON					
Raising funds		26,977	-	26,977	13,245
Charitable activities					
Charitable Expenses		24,404	2,277	26,681	28,041
Total		<u>51,381</u>	<u>2,277</u>	<u>53,658</u>	<u>41,286</u>
NET INCOME/(EXPENDITURE)		(2,147)	(2,277)	(4,424)	1,860
RECONCILIATION OF FUNDS					
Total funds brought forward		296,659	2,277	298,936	297,076
TOTAL FUNDS CARRIED FORWARD		<u><u>294,512</u></u>	<u><u>-</u></u>	<u><u>294,512</u></u>	<u><u>298,936</u></u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

Balance Sheet
31 March 2025

	Notes	Unrestricted fund £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
FIXED ASSETS					
Tangible assets	6	242,213	-	242,213	242,095
CURRENT ASSETS					
Debtors	7	1,312	-	1,312	139
Cash at bank and in hand		55,638	-	55,638	62,136
		56,950	-	56,950	62,275
CREDITORS					
Amounts falling due within one year	8	(4,651)	-	(4,651)	(5,434)
NET CURRENT ASSETS					
		52,299	-	52,299	56,841
TOTAL ASSETS LESS CURRENT LIABILITIES					
		294,512	-	294,512	298,936
NET ASSETS					
		294,512	-	294,512	298,936
FUNDS					
	10			294,512	296,659
Unrestricted funds				294,512	296,659
Restricted funds				-	2,277
TOTAL FUNDS					
				294,512	298,936

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 1 November 2025 and were signed on its behalf by:

Trustee

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 31 March 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

These accounts have been prepared under the historical cost convention with items recognised at cost of transaction value unless otherwise stated in the relevant note (s) to these accounts. 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) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit as defined by FRS 102.

There has been no change to the accounting policies since last year.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Tangible fixed assets are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost over their expected useful lives as follows:

Freehold land - nil

Fixtures and Fittings - 15% on reducing balance basis

Computer Equipment- 15% on reducing balance basis

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax .

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Leases

Rents under operating leases are charged on a straight line basis over the lease term or to an earlier date if the lease can be determined without financial penalty.

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.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

2. OTHER TRADING ACTIVITIES

	31.3.25	31.3.24
	£	£
Shop income	45,027	33,135
	<u> </u>	<u> </u>

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.25	31.3.24
	£	£
Depreciation - owned assets	306	286
Other operating leases	8,976	7,476
	<u> </u>	<u> </u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	6,639	2,092	8,731
Other trading activities	33,135	-	33,135
Other income	1,280	-	1,280
Total	<u>41,054</u>	<u>2,092</u>	<u>43,146</u>
EXPENDITURE ON			
Raising funds	13,245	-	13,245
Charitable activities			
Charitable Expenses	27,067	974	28,041
Total	<u>40,312</u>	<u>974</u>	<u>41,286</u>
NET INCOME	742	1,118	1,860
RECONCILIATION OF FUNDS			
Total funds brought forward	295,917	1,159	297,076
TOTAL FUNDS CARRIED FORWARD	<u>296,659</u>	<u>2,277</u>	<u>298,936</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

6. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 April 2024	240,473	1,009	899	242,381
Additions	-	244	180	424
At 31 March 2025	<u>240,473</u>	<u>1,253</u>	<u>1,079</u>	<u>242,805</u>
DEPRECIATION				
At 1 April 2024	-	151	135	286
Charge for year	-	165	141	306
At 31 March 2025	<u>-</u>	<u>316</u>	<u>276</u>	<u>592</u>
NET BOOK VALUE				
At 31 March 2025	<u>240,473</u>	<u>937</u>	<u>803</u>	<u>242,213</u>
At 31 March 2024	<u>240,473</u>	<u>858</u>	<u>764</u>	<u>242,095</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Prepayments	<u>1,312</u>	<u>139</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Trade creditors	2,483	3,842
Accrued expenses	<u>2,168</u>	<u>1,592</u>
	<u>4,651</u>	<u>5,434</u>

9. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.3.25	31.3.24
	£	£
Within one year	3,728	7,476
Between one and five years	-	3,115
	<u>3,728</u>	<u>10,591</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

10. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
General fund	296,659	(2,147)	-	294,512
Restricted funds				
Restricted Funds	1,159	-	(1,159)	-
National Offender Management Service (NOMS)	1,118	(2,277)	1,159	-
	<u>2,277</u>	<u>(2,277)</u>	<u>-</u>	<u>-</u>
TOTAL FUNDS	<u>298,936</u>	<u>(4,424)</u>	<u>-</u>	<u>294,512</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	49,234	(51,381)	(2,147)
Restricted funds			
National Offender Management Service (NOMS)	-	(2,277)	(2,277)
	<u>49,234</u>	<u>(53,658)</u>	<u>(4,424)</u>
TOTAL FUNDS	<u>49,234</u>	<u>(53,658)</u>	<u>(4,424)</u>

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	295,917	742	296,659
Restricted funds			
Restricted Funds	1,159	-	1,159
National Offender Management Service (NOMS)	-	1,118	1,118
	<u>1,159</u>	<u>1,118</u>	<u>2,277</u>
TOTAL FUNDS	<u>297,076</u>	<u>1,860</u>	<u>298,936</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

10. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	41,054	(40,312)	742
Restricted funds			
National Offender Management Service (NOMS)	2,092	(974)	1,118
TOTAL FUNDS	<u>43,146</u>	<u>(41,286)</u>	<u>1,860</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
General fund	295,917	(1,405)	-	294,512
Restricted funds				
Restricted Funds	1,159	-	(1,159)	-
National Offender Management Service (NOMS)	-	(1,159)	1,159	-
	<u>1,159</u>	<u>(1,159)</u>	<u>-</u>	<u>-</u>
TOTAL FUNDS	<u>297,076</u>	<u>(2,564)</u>	<u>-</u>	<u>294,512</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	90,288	(91,693)	(1,405)
Restricted funds			
National Offender Management Service (NOMS)	2,092	(3,251)	(1,159)
TOTAL FUNDS	<u>92,380</u>	<u>(94,944)</u>	<u>(2,564)</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

Detailed Statement of Financial Activities
for the Year Ended 31 March 2025

	31.3.25	31.3.24
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	3,336	6,639
Grants	-	2,092
	<hr/>	<hr/>
	3,336	8,731
Other trading activities		
Shop income	45,027	33,135
Other income		
Recycling collection	871	1,280
	<hr/>	<hr/>
Total incoming resources	49,234	43,146
EXPENDITURE		
Other trading activities		
Equipment and supplies	704	1,633
Rent	8,976	7,476
Rates and water	418	465
Light & Heat	6,955	2,561
Repairs and renewals	8,751	1,010
Advertising	1,173	100
	<hr/>	<hr/>
	26,977	13,245
Charitable activities		
Rates and water	1,239	2,638
Insurance	1,887	1,869
Light and heat	3,599	5,548
Telephone	3,404	3,430
Postage and stationery	2,038	224
Subscriptions	234	-
Sundries	205	75
Cleaning	3,197	3,367
Branch Affiliation Fee Levy	1,432	1,076
Volunteer Expenses	3,254	4,219
Legal and Professional Fees	-	239
Recruitment and training	147	9
Computer Expenses	1,157	679
Repairs and maintenance	3,836	3,657
Fixtures and fittings	165	151
Computer equipment	142	135
	<hr/>	<hr/>
	25,936	27,316
Support costs		

This page does not form part of the statutory financial statements

Detailed Statement of Financial Activities
for the Year Ended 31 March 2025

	31.3.25 £	31.3.24 £
Support costs		
Finance		
Bank charges	241	221
Governance costs		
Accountancy and legal fees	504	504
Total resources expended	53,658	41,286
Net (expenditure)/income	(4,424)	1,860

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SAMARITANS OF HALIFAX AND CALDERDALE

England & Wales - Charity number 1168172

Accounts

REGISTERED COMPANY NUMBER: NOT APPLICABLE (England and Wales)
REGISTERED CHARITY NUMBER: 1168172

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2024
for
Samaritans Halifax & Calderdale

Lindley Adams Limited Chartered Accountants
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Report of the Trustees
for the Year Ended 31 March 2024

The trustees present their report and financial statements for the year ended 31st March 2024.

The trustees have adopted the provisions of 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) (effective 1 January 2019)

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's objectives

To enable persons in Halifax, Calderdale 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 at any time of the day or night in order 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 Samaritans Central Charity and its affiliated branches in fulfilling these objects.

Public benefit

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular serve the advancement of health and the saving of lives.

The trustees believe that the objectives, (of working for the assistance of persons who are suicidal, despairing or in distress), improve the emotional wellbeing of persons in the community and reduce the loss of life. This is a self evident benefit to the public. The service is provided, and freely available at no cost to any person. There is no significant private benefit from any activities of the organisation.

STRATEGIC REPORT

Achievement and performance

Charitable activities

Throughout the year, the charity continued to support anyone who needed someone to talk to. We are continually recruiting new volunteers to keep the branch operating in key hours of need.

Fundraising activities

During the year the charity raised money from public donations, income from its charity shop and from recycling collection. Monies were also received in the form of grants from the National Offender Management Service (NOMS) for contributing towards travel costs for the prison visiting team. This is classed as a restricted fund.

Financial review

Financial position

The income for the year has remained relatively stable at £43,146 compared to £42,573 for 2023.

Expenses have been reduced from £46,540 in 2023 to £41,286 for the current year mainly due to a drop in repair expenditure.

Net income over expenditure for the year was £1,860 compared to the previous year when expenditure exceeded income by £3,967.

The charity's reserves at the year end were £296,659 in unrestricted reserves (2023 £ 295,917) and £2,277 in restricted funds (2023 £1,159).

Free reserves amounted to £54,564 (2023 £53,536).

Reserves policy

The trustees note that their income is not assured and aim to hold a freely available general reserve such that the charity could operate at around its existing level of service for at least two years. Based on projected expenditure levels for the coming year 2024/25 the projected running costs currently equate to approximately £80,000 over a two year period. The actual free reserves fell short of this target but the trustees feel this is adequate in the current climate to be able to continue to meet the aims of our constitution without interruption

Going concern

The trustees have considered the position regarding going concern and have looked at forecasts and are satisfied that the charity has adequate resources to continue to operate for the foreseeable future. The charity has sufficient funds to meet its liabilities as they become due and expenditure will not be authorised unless sufficient funds are in place.

For these reasons the trustees continue to adopt the going concern basis for preparing these financial statements

Report of the Trustees
for the Year Ended 31 March 2024

STRATEGIC REPORT

Principal risks and uncertainties

The trustees have a duty to identify and review the risks to which the charity is exposed and to establish systems to mitigate those risks. Internal risks are minimised by the implementation of procedures for the authorisation of all transactions and projects and to ensure compliance with legislation. External risks relate largely to funding as a result of the economic climate. These risks are minimised as the charity will not commit to funding projects unless sufficient resources are in place and will also look to diversify funding if required.

The procedures are periodically reviewed to ensure they still meet the needs of the charity.

Future plans

The charity will continue working for the assistance of persons who are suicidal, despairing or in distress, improve the emotional wellbeing of persons in the community and reduce the loss of life. Throughout the coming years, the charity will continue to support anyone who needs someone to talk to.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is a Charitable Incorporated Organisation(CIO) association formed on 12 July 2016 and is governed by a constitution amended on 1 October 2016.

Recruitment and appointment of new trustees

The trustees of the charity are appointed by the members at the AGM.

Organisational structure

The trustees make all decisions regarding strategic matters, fund raising and all expenditure.

Induction and training of new trustees

A policy for inducting and training new trustees has been agreed and training sessions will be given to new trustees to familiarise themselves with the charity and their obligations.

Related parties

The related parties are the trustees, none of which are remunerated or have any benefits in kind.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

NOT APPLICABLE (England and Wales)

Registered Charity number

1168172

Registered office

29 Harrison Road
Halifax
West Yorkshire
HX1 2AF

Trustees

Stephen Newton (Branch Director and Chair of Trustees)
Douglas Taylor (Acting Treasurer, Appointed January 2024)
Stella Jenkins
Brenda Heyhoe
Richard Hopwood
Joanne Littlewood
Stephen Newton
Jane Frechette
Daniel Wilkinson (Resigned November 2023)
Duncan Weaver (Resigned April 2023)
Abigail Young (Treasurer, Resigned January 2024)

Report of the Trustees
for the Year Ended 31 March 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

David C Adams FCA
Lindley Adams Limited Chartered Accountants
28 Prescott Street
Halifax
West Yorkshire
HX1 2LG

Bankers

Unity Trust Bank Plc
Four Brindleyplace
Birmingham
B1 2JB

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Samaritans Halifax & Calderdale for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 25 October 2024 and signed on the board's behalf by:



S Newton - Trustee

Independent Examiner's Report to the Trustees of
Samaritans Halifax & Calderdale

Independent examiner's report to the trustees of Samaritans Halifax & Calderdale
I report to the charity trustees on my examination of the accounts of the CIO for the year ended 31 March 2024, which are set out on pages 5 to 10.

Responsibilities and basis of report

As the charity trustees of the CIO you are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act").

I report in respect of my examination of the CIO's accounts as carried out under section 145 of the 2011 Act. 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 Charities Act;
- 2 The accounts do not accord with those records; or
- 3 The accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts 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 accounts to be reached.



David C Adams FCA
The Institute of Chartered Accountants in England and Wales

Lindley Adams Limited Chartered Accountants
28 Prescott Street
Halifax
West Yorkshire
HX1 2LG

25 October 2024

Statement of Financial Activities
for the Year Ended 31 March 2024

	Notes	Unrestricted fund £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		6,639	2,092	8,731	6,032
Other trading activities	2	33,135	-	33,135	36,356
Other income		1,280	-	1,280	185
Total		41,054	2,092	43,146	42,573
EXPENDITURE ON					
Raising funds		13,245	-	13,245	18,307
Charitable activities					
Charitable Expenses		27,067	974	28,041	28,233
Total		40,312	974	41,286	46,540
NET INCOME/(EXPENDITURE)		742	1,118	1,860	(3,967)
RECONCILIATION OF FUNDS					
Total funds brought forward		295,917	1,159	297,076	301,043
TOTAL FUNDS CARRIED FORWARD		296,659	2,277	298,936	297,076

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

**Balance Sheet
31 March 2024**

	Notes	Unrestricted fund £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
FIXED ASSETS					
Tangible assets	6	242,095	-	242,095	242,381
CURRENT ASSETS					
Debtors	7	139	-	139	2,044
Cash at bank and in hand		59,859	2,277	62,136	58,106
		59,998	2,277	62,275	60,150
CREDITORS					
Amounts falling due within one year	8	(5,434)	-	(5,434)	(5,455)
NET CURRENT ASSETS		54,564	2,277	56,841	54,695
TOTAL ASSETS LESS CURRENT LIABILITIES		296,659	2,277	298,936	297,076
NET ASSETS		296,659	2,277	298,936	297,076
FUNDS	10				
Unrestricted funds				296,659	295,917
Restricted funds				2,277	1,159
TOTAL FUNDS				298,936	297,076

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

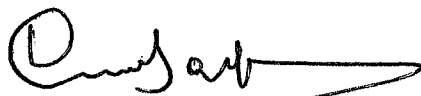
The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 25 October 2024 and were signed on its behalf by:

Trustee



DOUGLAS TAYLOR

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 31 March 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

These accounts have been prepared under the historical cost convention with items recognised at cost of transaction value unless otherwise stated in the relevant note (s) to these accounts. 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) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit as defined by FRS 102.

There has been no change to the accounting policies since last year.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Tangible fixed assets costing more than £500 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost over their expected useful lives as follows:

Freehold land - nil

Fixtures and Fittings - 15% on reducing balance basis

Computer Equipment- 15% on reducing balance basis

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Leases

Rents under operating leases are charged on a straight line basis over the lease term or to an earlier date if the lease can be determined without financial penalty.

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.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

2. OTHER TRADING ACTIVITIES

	31.3.24	31.3.23
	£	£
Fundraising events	-	5,900
Shop income	33,135	30,456
	33,135	36,356
	33,135	36,356

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.24	31.3.23
	£	£
Depreciation - owned assets	286	-
Other operating leases	7,476	7,477
	7,476	7,477
	7,476	7,477

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	5,037	995	6,032
Other trading activities	36,356	-	36,356
Other income	185	-	185
Total	41,578	995	42,573
EXPENDITURE ON			
Raising funds	18,307	-	18,307
Charitable activities			
Charitable Expenses	27,077	1,156	28,233
Total	45,384	1,156	46,540
NET INCOME/(EXPENDITURE)	(3,806)	(161)	(3,967)
RECONCILIATION OF FUNDS			
Total funds brought forward	299,723	1,320	301,043
TOTAL FUNDS CARRIED FORWARD	295,917	1,159	297,076

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

6. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 April 2023 and 31 March 2024	<u>240,473</u>	<u>1,009</u>	<u>899</u>	<u>242,381</u>
DEPRECIATION				
Charge for year	<u>-</u>	<u>151</u>	<u>135</u>	<u>286</u>
NET BOOK VALUE				
At 31 March 2024	<u>240,473</u>	<u>858</u>	<u>764</u>	<u>242,095</u>
At 31 March 2023	<u>240,473</u>	<u>1,009</u>	<u>899</u>	<u>242,381</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Trade debtors	-	31
Prepayments	<u>139</u>	<u>2,013</u>
	<u>139</u>	<u>2,044</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Trade creditors	<u>3,842</u>	<u>3,951</u>
Accrued expenses	<u>1,592</u>	<u>1,504</u>
	<u>5,434</u>	<u>5,455</u>

9. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.3.24	31.3.23
	£	£
Within one year	<u>7,476</u>	<u>7,476</u>
Between one and five years	<u>3,115</u>	<u>10,591</u>
	<u>10,591</u>	<u>18,067</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

10. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	295,917	742	296,659
Restricted funds			
Restricted Funds	1,159	-	1,159
National Offender Management Service (NOMS)	-	1,118	1,118
	<u>1,159</u>	<u>1,118</u>	<u>2,277</u>
TOTAL FUNDS	<u><u>297,076</u></u>	<u><u>1,860</u></u>	<u><u>298,936</u></u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	41,054	(40,312)	742
Restricted funds			
National Offender Management Service (NOMS)	2,092	(974)	1,118
	<u>43,146</u>	<u>(41,286)</u>	<u>1,860</u>

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	299,723	(3,806)	295,917
Restricted funds			
National Offender Management Service (NOMS)	1,320	(161)	1,159
	<u>301,043</u>	<u>(3,967)</u>	<u>297,076</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

10. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	41,578	(45,384)	(3,806)
Restricted funds			
National Offender Management Service (NOMS)	995	(1,156)	(161)
TOTAL FUNDS	<u>42,573</u>	<u>(46,540)</u>	<u>(3,967)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	299,723	(3,064)	296,659
Restricted funds			
National Offender Management Service (NOMS)	1,320	957	2,277
TOTAL FUNDS	<u>301,043</u>	<u>(2,107)</u>	<u>298,936</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	82,632	(85,696)	(3,064)
Restricted funds			
National Offender Management Service (NOMS)	3,087	(2,130)	957
TOTAL FUNDS	<u>85,719</u>	<u>(87,826)</u>	<u>(2,107)</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

Detailed Statement of Financial Activities
for the Year Ended 31 March 2024

	31.3.24	31.3.23
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	6,639	6,032
Grants	2,092	-
	<hr/>	<hr/>
	8,731	6,032
Other trading activities		
Fundraising events	-	5,900
Shop income	33,135	30,456
	<hr/>	<hr/>
	33,135	36,356
Other income		
Recycling collection	1,280	185
	<hr/>	<hr/>
Total incoming resources	43,146	42,573
EXPENDITURE		
Raising donations and legacies		
Fundraising Expenses	-	1,925
Other trading activities		
Equipment and supplies	1,633	947
Rent	7,476	7,477
Rates and water	465	168
Light & Heat	2,561	4,737
Repairs and renewals	1,010	3,053
Advertising	100	-
	<hr/>	<hr/>
	13,245	16,382
Charitable activities		
Rates and water	2,638	1,529
Insurance	1,869	1,727
Light and heat	5,548	3,499
Telephone	3,430	2,813
Postage and stationery	224	209
Subscriptions	-	35
Sundries	75	-
Cleaning	3,367	2,970
Branch Affiliation Fee Levy	1,076	485
Volunteer Expenses	4,219	4,366
Legal and Professional Fees	239	184
Recruitment and training	9	79
Computer Expenses	679	859
Carried forward	23,373	18,755

This page does not form part of the statutory financial statements

Detailed Statement of Financial Activities
for the Year Ended 31 March 2024

	31.3.24	31.3.23
	£	£
Charitable activities		
Brought forward	23,373	18,755
Repairs and maintenance	3,657	8,419
Fixtures and fittings	151	179
Computer equipment	135	158
	<u>27,316</u>	<u>27,511</u>
Support costs		
Finance		
Bank charges	221	218
Governance costs		
Accountancy and legal fees	504	504
Total resources expended	<u>41,286</u>	<u>46,540</u>
Net income/(expenditure)	<u>1,860</u>	<u>(3,967)</u>

This page does not form part of the statutory financial statements

SAMARITANS OF HALIFAX AND CALDERDALE

England & Wales - Charity number 1168172

Accounts

Samaritans of Halifax and Calderdale

Charity number 1168172

Annual Report and Financial Statements for the year ended 31 March 2023



West Yorkshire Community Accounting Service

Samaritans of Halifax and Calderdale

Annual Report and Financial Statements for the year ended 31 March 2023

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Statement of financial activities	5
Balance sheet	6
Notes to the accounts	7 to 10

Prepared by West Yorkshire Community Accountancy Service CIO

Samaritans of Halifax and Calderdale

Trustees' report for the year ended 31 March 2023

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Cal Blagbrough		Resigned September 2022
Abigail Young	Treasurer	
Stella Jenkins		Resigned November 2022
Brenda Heyhoe		Resigned November 2022
Stephen Cooper		Resigned November 2022
Daniel Weaver		Resigned April 2023
Richard Hopwood		
Joanne Littlewood		
Stephen Newton		
Jane Frechette		Appointed November 2022
Daniel Wilkinson		Appointed November 2022

Charity number 1168172 Registered in England and Wales

Registered and principal address	Bankers	
29 Harrison Road Halifax West Yorkshire HX1 2AF	Barclays Bank Plc 7 Commercial Street Halifax HX1 1BE	Unity Trust Bank Plc Four Brindleyplace Birmingham B1 2JB

Independent examiner

Katy Sargeant ACA

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a Charitable Incorporated Organisation (CIO) association formed on 12 July 2016 and is governed by a constitution amended on 1 October 2016.

Method of recruitment and appointment of trustees

The trustees of the charity are appointed by the members at the AGM.

Samaritans of Halifax and Calderdale

Trustees' report (continued) for the year ended 31 March 2023

Objectives and activities

The charity's objects

To enable persons in Halifax, Calderdale 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 at any time of the day or night in order 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 Samaritans Central Charity and its affiliated branches in fulfilling these objects.

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular serve the advancement of health and the saving of lives.

The trustees believe that the objectives, (of working for the assistance of persons who are suicidal, despairing or in distress), improve the emotional wellbeing of persons in the community and reduce the loss of life. This is a self evident benefit to the public. The service is provided, and freely available at no cost to any person. There is no significant private benefit from any activities of the organisation.

Achievements and performance

Throughout the year, the charity continued to support anyone who needed someone to talk to. We are continually recruiting new volunteers to keep the branch operating in key hours of need.

The charity's performance has remained relatively stable, making a loss again this year. A large amount of repair work was undertaken to the property in the year, which has contributed to the loss significantly. However, to counter this, the Samaritans ran a successful fundraising event during the year which almost covered the cost of these repairs.

Financial review

The net expenditure for the year was £3,967, including net expenditure of £3,806 on unrestricted funds and net expenditure of £161 on restricted funds after transfers.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £53,536.

The trustees note that their income is not assured and aim to hold a freely available general reserve such that the charity could operate at around its existing level of service for at least two years. Based on projected expenditure levels for the coming year 2023/24 the projected running costs currently equate to approximately £80,000 over a two year period. The actual free reserves fell short of this target but the trustees feel this is adequate in the current climate to be able to continue to meet the aims of our constitution without interruption.

Approved by the board of trustees on 13/09/2023

Simon Newton (Trustee)

Samaritans of Halifax and Calderdale

Independent examiner's report to the trustees of Samaritans of Halifax and Calderdale

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 31 March 2023, which are set out on pages 5 to 10.

Responsibilities and basis of report

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

I report in respect of my examination of the CIO's accounts as carried out under section 145 of the 2011 Act. 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 Charities Act;
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts 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 accounts to be reached.

Katy Sargeant ACA

13/9/23

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Samaritans of Halifax and Calderdale
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 March 2023

	Notes	2023	2023	2023	2022
		Unrestricted	Restricted	Total	Total
		funds	funds	funds	funds
		£	£	£	£
Income from:					
Grants, donations and legacies	(2)	5,037	995	6,032	4,044
Shop income		30,456	-	30,456	24,218
Fundraising events		5,900	-	5,900	1,450
Other income		185	-	185	-
Total income		<u>41,578</u>	<u>995</u>	<u>42,573</u>	<u>29,712</u>
Expenditure on:					
Rent		7,477	-	7,477	6,230
Rates		1,697	-	1,697	1,639
Insurance		1,727	-	1,727	1,838
Utilities		8,236	-	8,236	9,309
Telephone and broadband		2,813	-	2,813	2,751
Postage and stationery		209	-	209	1,189
Subscriptions		35	-	35	148
Repairs and maintenance		11,472	-	11,472	2,649
Cleaning and consumables		2,970	-	2,970	2,719
Branch affiliation fee levy		485	-	485	668
Volunteer expenses		2,488	-	2,488	2,590
Outreach and prison expenses		722	1,156	1,878	416
Legal and professional fees		184	-	184	-
Depreciation		337	-	337	313
Independent examination		504	-	504	480
Fundraising expenses		1,925	-	1,925	117
Recruitment and training		79	-	79	106
Equipment and supplies		947	-	947	1,464
Bank charges		218	-	218	48
Computer expenses		859	-	859	319
Total expenditure		<u>45,384</u>	<u>1,156</u>	<u>46,540</u>	<u>34,993</u>
Net income / (expenditure)		<u>(3,806)</u>	<u>(161)</u>	<u>(3,967)</u>	<u>(5,281)</u>
Fund balances brought forward		<u>299,723</u>	<u>1,320</u>	<u>301,043</u>	<u>306,324</u>
Fund balances carried forward	(3)	<u>295,917</u>	<u>1,159</u>	<u>297,076</u>	<u>301,043</u>

All incoming resources and resources expended derive from continuing activities.

Samaritans of Halifax and Calderdale

Balance sheet

as at 31 March 2023

	2023	2023	2023	2022
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed assets				
Tangible assets	(4) 242,381	-	242,381	242,248
Total fixed assets	<u>242,381</u>	<u>-</u>	<u>242,381</u>	<u>242,248</u>
Current assets				
Debtors and prepayments	(5) 2,044	-	2,044	550
Cash at bank and in hand	(6) 56,947	1,159	58,106	61,735
Total current assets	<u>58,991</u>	<u>1,159</u>	<u>60,150</u>	<u>62,285</u>
Current liabilities:				
amounts falling due within one year				
Creditors and accruals	(7) 5,455	-	5,455	3,490
Total current liabilities	<u>5,455</u>	<u>-</u>	<u>5,455</u>	<u>3,490</u>
Net current assets / (liabilities)	<u>53,536</u>	<u>1,159</u>	<u>54,695</u>	<u>58,795</u>
Net assets	<u>295,917</u>	<u>1,159</u>	<u>297,076</u>	<u>301,043</u>
Funds				
Unrestricted funds	295,917	-	295,917	299,723
Restricted funds	-	1,159	1,159	1,320
Total funds	<u>295,917</u>	<u>1,159</u>	<u>297,076</u>	<u>301,043</u>

The financial statements were approved by the board of trustees on 13/09/2023

Simon Newton (Trustee)

Samaritans of Halifax and Calderdale

Notes to the accounts

for the year ended 31 March 2023

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. 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) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, if it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Tangible fixed assets costing more than £500 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Freehold land: nil

Fixtures and fittings -15% on reducing balance

Computer equipment -15% on reducing balance

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Samaritans of Halifax and Calderdale

Notes to the accounts continued

for the year ended 31 March 2023

1 Accounting policies continued

Leases

Rents under operating leases are charged on a straight line basis over the lease term or to an earlier date if the lease can be determined without financial penalty.

2 Grants and donations

	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Total funds £
National Offender Management Service (NOMS)	-	995	995	1,590
Donations and legacies	5,037	-	5,037	2,454
	<u>5,037</u>	<u>995</u>	<u>6,032</u>	<u>4,044</u>

3 Restricted funds

	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
NOMS	1,320	995	1,156	-	1,159
	<u>1,320</u>	<u>995</u>	<u>1,156</u>	<u>-</u>	<u>1,159</u>

Fund name

NOMS

Purpose of restriction

Towards travel costs for the prison visiting team

4 Tangible assets

	Computer equipment £	Fixtures, fittings and £	Freehold property £	Total £
Cost				
At 1 April 2022	1,371	24,864	240,473	266,708
Additions	-	470	-	470
At 31 March 2023	<u>1,371</u>	<u>25,334</u>	<u>240,473</u>	<u>267,178</u>
Depreciation				
At 1 April 2022	314	24,146	-	24,460
Charge for year	158	179	-	337
At 31 March 2023	<u>472</u>	<u>24,325</u>	<u>-</u>	<u>24,797</u>
Net book value				
At 31 March 2023	<u>899</u>	<u>1,009</u>	<u>240,473</u>	<u>242,381</u>
At 31 March 2022	<u>1,057</u>	<u>718</u>	<u>240,473</u>	<u>242,248</u>

Samaritans of Halifax and Calderdale
Notes to the accounts continued
for the year ended 31 March 2023

5 Debtors and prepayments	2023	2022
	£	£
Debtors	31	282
Prepayments	2,013	268
	<u>2,044</u>	<u>550</u>

6 Cash at bank and in hand	2023	2022
	£	£
Cash at bank	57,346	61,139
Cash in hand	760	596
	<u>58,106</u>	<u>61,735</u>

7 Creditors and accruals	2023	2022
	£	£
Creditors	3,951	1,467
Accruals	1,504	2,023
	<u>5,455</u>	<u>3,490</u>

8 Related party transactions

Trustee expenses

No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits

No trustee received any remuneration or benefit during this or the previous year.

9 Operating leases

Expected future minimum lease payments over the remaining life of the lease, analysed into the period in which the commitment falls due:	2023	2022
	£	£
Within one year	7,476	7,476
In the second to fifth years inclusive	10,591	18,067
Over five years from the balance sheet date	-	-
	<u>18,067</u>	<u>25,543</u>

Samaritans of Halifax and Calderdale
Statement of Financial Activities including comparatives for all funds
(including summary income and expenditure account)
for the year ended 31 March 2023

	2023	2022	2023	2022	2023	2022
	Unrestricted	Unrestricted	Restricted	Restricted	Total	Total
	funds	funds	funds	funds	funds	funds
	£	£	£	£	£	£
Income						
Grants, donations and legacies	5,037	2,454	995	1,590	6,032	4,044
Shop income	30,456	24,218	-	-	30,456	24,218
Fundraising events	5,900	1,450	-	-	5,900	1,450
Other income	185	-	-	-	185	-
Total income	41,578	28,122	995	1,590	42,573	29,712
Expenditure						
Rent	7,477	6,230	-	-	7,477	6,230
Rates	1,697	1,639	-	-	1,697	1,639
Insurance	1,727	1,838	-	-	1,727	1,838
Utilities	8,236	9,309	-	-	8,236	9,309
Telephone and broadband	2,813	2,751	-	-	2,813	2,751
Postage and stationery	209	1,189	-	-	209	1,189
Subscriptions	35	148	-	-	35	148
Repairs and maintenance	11,472	2,649	-	-	11,472	2,649
Cleaning and consumables	2,970	2,719	-	-	2,970	2,719
Branch affiliation fee levy	485	668	-	-	485	668
Volunteer expenses	2,488	2,590	-	-	2,488	2,590
Outreach and prison expenses	722	146	1,156	270	1,878	416
Legal and professional fees	184	-	-	-	184	-
Depreciation	337	313	-	-	337	313
Independent examination	504	480	-	-	504	480
Fundraising expenses	1,925	117	-	-	1,925	117
Recruitment and training	79	106	-	-	79	106
Equipment and supplies	947	1,464	-	-	947	1,464
Bank charges	218	48	-	-	218	48
Computer expenses	859	319	-	-	859	319
Total expenditure	45,384	34,723	1,156	270	46,540	34,993
Net income / (expenditure)	(3,806)	(6,601)	(161)	1,320	(3,967)	(5,281)
Fund balances brought forward	299,723	306,324	1,320	-	301,043	306,324
Fund balances carried forward	295,917	299,723	1,159	1,320	297,076	301,043

SAMARITANS OF HALIFAX AND CALDERDALE

England & Wales - Charity number 1168172

Accounts

Samaritans of Halifax and Calderdale

Charity number 1168172

Annual Report and Financial Statements for the year ended 31 March 2022



West Yorkshire Community Accounting Service

Samaritans of Halifax and Calderdale

Annual Report and Financial Statements for the year ended 31 March 2022

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Prepared by West Yorkshire Community Accountancy Service CIO

Samaritans of Halifax and Calderdale

Trustees' report for the year ended 31 March 2022

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
C Blagbrough	Chair	
A Young	Treasurer	
S Jenkins		
J Kinsella		Resigned November 2021
B Heyhoe		
S Vickerman		Resigned November 2021
D Gilman		Resigned November 2021
S Cooper		
D Weaver		
N Helliwell		Appointed November 2021 Resigned April 2022
R Hopwood		Appointed November 2021
J Littlewood		Appointed November 2021
S Newton		Appointed November 2021
Charity number	1168172	Registered in England and Wales

Registered and principal address

29 Harrison Road
Halifax
West Yorkshire
HX1 2AF

Bankers

Barclays Bank Plc
7 Commercial Street
Halifax
HX1 1BE

Unity Trust Bank Plc
Four Brindleyplace
Birmingham
B1 2JB

Independent examiner

Helen Galvin FCCA

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a Charitable Incorporated Organisation (CIO) association formed on 12 July 2016 and is governed by a constitution (revised 1 October 2016).

Method of recruitment and appointment of trustees

The trustees of the charity are appointed by the members at the AGM.

Objectives and activities

The charity's objects

To enable persons in Halifax, Calderdale 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 at any time of the day or night in order 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 Samaritans Central Charity and its affiliated branches in fulfilling these objects.

Samaritans of Halifax and Calderdale

Trustees' report (continued) for the year ended 31 March 2022

Objectives and activities (continued)

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular serve the advancement of health and the saving of lives.

The trustees believe that the objectives, (of working for the assistance of persons who are suicidal, despairing or in distress), improve the emotional wellbeing of persons in the community and reduce the loss of life. This is a self evident benefit to the public. The service is provided, and freely available at no cost to any person. There is no significant private benefit from any activities of the organisation.

Achievements and performance

Throughout the year, the charity continued to support anyone who needed someone to talk to, which was especially needed through a difficult period following the Covid-19 pandemic. We are continually recruiting new volunteers to keep the branch operating in key hours of need.

Financially the charity has had a difficult year, with income being lower following the Covid-19 pandemic and overall rising costs of living resulting in the charity has made an overall loss in the year.

The charity is hopeful with future fundraising opportunities, we can return to covering our outgoings in the upcoming year.

Financial review

The net expenditure for the year was £5,281, including net expenditure of £6,601 on unrestricted funds and net income of £1,320 on restricted funds.

Towards the start of the year, the shop sales were slow due to the ongoing affects of the pandemic.

The branch has planned to carry out additional fundraising activities to ensure costs of the branch are fully covered in the upcoming year.

New electricity rates have been fixed which should help reduce the gas and electricity bills slightly.

The branch still have ample supplies of cash in the bank to cover another 12 months of expenditure.

At the time of signing these accounts the charity has been impacted by the global Covid-19 virus. The trustees have reassessed the charity's ability to continue for at least 12 months from the date that the accounts are approved and conclude that no material uncertainties exist that cast significant doubt on the charity's ability to continue as a going concern.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £57,475.

The trustees note that their income is not assured and aim to hold a freely available general reserve such that the charity could operate at around its existing level of service for at least two years. Based on projected expenditure levels for the coming year 2022/23 the projected running costs currently equate to approximately £80,000 over a two year period. The actual free reserves fell short of this target but the trustees feel this is adequate in the current climate to be able to continue to meet the aims of our constitution without interruption.

Signed on behalf of the board of trustees on 02/08/2022

Duncan Weaver (Trustee)

Samaritans of Halifax and Calderdale

Independent examiner's report to the trustees of Samaritans of Halifax and Calderdale

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 31 March 2022, which are set out on pages 5 to 11.

Responsibilities and basis of report

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

I report in respect of my examination of the CIO's accounts as carried out under section 145 of the 2011 Act. 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 Charities Act;
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts 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 accounts to be reached.

Signed:  Name: Helen Galvin FCCA

13/09/2022

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Samaritans of Halifax and Calderdale
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 March 2022

	Notes	2022	2022	2022	2021
		Unrestricted	Restricted	Total	Total
		funds	funds	funds	funds
		£	£	£	£
Income from:					
Grants, donations and legacies	(2)	2,454	1,590	4,044	12,250
Shop income		24,218	-	24,218	11,334
Fundraising events		1,450	-	1,450	1,993
Total income		<u>28,122</u>	<u>1,590</u>	<u>29,712</u>	<u>25,577</u>
Expenditure on:					
Rent		6,230	-	6,230	2,268
Rates		1,639	-	1,639	1,275
Insurance		1,838	-	1,838	895
Utilities		9,309	-	9,309	6,535
Telephone and broadband		2,751	-	2,751	3,127
Postage and stationery		1,189	-	1,189	1,279
Subscriptions		148	-	148	-
Repairs and maintenance		2,649	-	2,649	13,652
Cleaning and consumables		2,719	-	2,719	3,131
Branch affiliation fee levy		668	-	668	1,247
Volunteer expenses		2,590	-	2,590	2,372
Outreach and prison expenses		146	270	416	-
Legal and professional fees		-	-	-	804
Depreciation		313	-	313	277
Independent examination		480	-	480	480
Fundraising expenses		117	-	117	36
Recruitment and training		106	-	106	374
AGM and committee expenses		-	-	-	43
Equipment and supplies		1,464	-	1,464	934
Bank charges		48	-	48	-
Computer expenses		319	-	319	186
Total expenditure		<u>34,723</u>	<u>270</u>	<u>34,993</u>	<u>38,915</u>
Net expenditure		<u>(6,601)</u>	<u>1,320</u>	<u>(5,281)</u>	<u>(13,338)</u>
Fund balances brought forward		<u>306,324</u>	<u>-</u>	<u>306,324</u>	<u>319,662</u>
Fund balances carried forward	(3)	<u>299,723</u>	<u>1,320</u>	<u>301,043</u>	<u>306,324</u>

All incoming resources and resources expended derive from continuing activities.

Samaritans of Halifax and Calderdale

Balance sheet

as at 31 March 2022

	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed assets				
Tangible assets	(4) 242,248	-	242,248	242,040
Total fixed assets	<u>242,248</u>	<u>-</u>	<u>242,248</u>	<u>242,040</u>
Current assets				
Debtors and prepayments	(5) 550	-	550	300
Cash at bank and in hand	(6) 60,415	1,320	61,735	68,922
Total current assets	<u>60,965</u>	<u>1,320</u>	<u>62,285</u>	<u>69,222</u>
Current liabilities:				
amounts falling due within one year				
Creditors and accruals	(7) 3,490	-	3,490	4,938
Total current liabilities	<u>3,490</u>	<u>-</u>	<u>3,490</u>	<u>4,938</u>
Net current assets	<u>57,475</u>	<u>1,320</u>	<u>58,795</u>	<u>64,284</u>
Net assets	<u>299,723</u>	<u>1,320</u>	<u>301,043</u>	<u>306,324</u>
Funds				
Unrestricted funds	299,723	-	299,723	306,324
Restricted funds	-	1,320	1,320	-
Total funds	<u>299,723</u>	<u>1,320</u>	<u>301,043</u>	<u>306,324</u>

The financial statements were approved by the board of trustees on 02/08/2022

Duncan Weaver (Trustee)

Samaritans of Halifax and Calderdale

Notes to the accounts

for the year ended 31 March 2022

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. 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) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Donated goods for resale are valued at the amount actually realised upon their sale.

Donated assets, facilities or services are valued at their estimated value to the charity. This is the price that the charity estimates it would pay in the open market for equivalent items; or services and facilities of equivalent utility to the charity.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Tangible fixed assets costing more than £500 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Freehold land: nil

Fixtures and fittings -15% on reducing balance

Computer equipment -15% on reducing balance

Samaritans of Halifax and Calderdale

Notes to the accounts

for the year ended 31 March 2022

1 Accounting policies continued

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Leases

Rents under operating leases are charged on a straight line basis over the lease term or to an earlier date if the lease can be determined without financial penalty.

Samaritans of Halifax and Calderdale
Notes to the accounts continued
for the year ended 31 March 2022

5 Debtors and prepayments	2022	2021
	£	£
Debtors	282	181
Prepayments	268	119
	<u>550</u>	<u>300</u>
6 Cash at bank and in hand	2022	2021
	£	£
Cash at bank	61,139	68,922
Cash in hand	596	-
	<u>61,735</u>	<u>68,922</u>
7 Creditors and accruals	2022	2021
	£	£
Creditors	1,467	3,583
Accruals	2,023	1,355
	<u>3,490</u>	<u>4,938</u>

8 Related party transactions

Trustee expenses

During the year 4 trustees were paid a total of £490 in respect of travel (previous year: 3 trustees and £391).

Trustee remuneration and benefits

No trustee received any remuneration or benefit during this or the previous year.

Samaritans of Halifax and Calderdale

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 March 2022

	2022 Unrestricted funds £	2021 Unrestricted funds £	2022 Restricted funds £	2021 Restricted funds £	2022 Total funds £	2021 Total funds £
Income						
Grants, donations and legacies	2,454	12,250	1,590	-	4,044	12,250
Shop income	24,218	11,334	-	-	24,218	11,334
Fundraising events	1,450	1,993	-	-	1,450	1,993
Total income	28,122	25,577	1,590	-	29,712	25,577
Expenditure						
Rent	6,230	2,268	-	-	6,230	2,268
Rates	1,639	1,275	-	-	1,639	1,275
Insurance	1,838	895	-	-	1,838	895
Utilities	9,309	6,535	-	-	9,309	6,535
Telephone and broadband	2,751	3,127	-	-	2,751	3,127
Postage and stationery	1,189	1,279	-	-	1,189	1,279
Subscriptions	148	-	-	-	148	-
Repairs and maintenance	2,649	13,652	-	-	2,649	13,652
Cleaning and consumables	2,719	3,131	-	-	2,719	3,131
Branch affiliation fee levy	668	1,247	-	-	668	1,247
Volunteer expenses	2,590	2,372	-	-	2,590	2,372
Outreach and prison expenses	146	-	270	-	416	-
Legal and professional fees	-	804	-	-	-	804
Depreciation	313	277	-	-	313	277
Independent examination	480	480	-	-	480	480
Fundraising expenses	117	36	-	-	117	36
Recruitment and training	106	374	-	-	106	374
AGM and committee expenses	-	43	-	-	-	43
Equipment and supplies	1,464	934	-	-	1,464	934
Bank charges	48	-	-	-	48	-
Computer expenses	319	186	-	-	319	186
Total expenditure	34,723	38,915	270	-	34,993	38,915
Net (expenditure) / income	(6,601)	(13,338)	1,320	-	(5,281)	(13,338)
Fund balances brought forward	306,324	319,662	-	-	306,324	319,662
Fund balances carried forward	299,723	306,324	1,320	-	301,043	306,324

SAMARITANS OF HALIFAX AND CALDERDALE

England & Wales - Charity number 1168172

Accounts

Samaritans of Halifax and Calderdale

Charity number 1168172

Annual Report and Financial Statements for the year ended 31 March 2021



West Yorkshire Community Accounting Service

Samaritans of Halifax and Calderdale

Annual Report and Financial Statements for the year ended 31 March 2021

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Prepared by West Yorkshire Community Accounting Service

Samaritans of Halifax and Calderdale

Trustees' report for the year ended 31 March 2021

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
S Jenkins	Chair to May 2020	
C Blagbrough	Chair from May 2020	Appointed May 2020
J Kinsella	Treasurer to November 2020	
A Young	Treasurer from November 2020	Appointed October 2020
M Walters	Secretary	Resigned January 2021
B Heyhoe		
D Wilkinson		Resigned January 2021
S Vickerman		
D Gilman		
S Cooper		
D Weaver		Appointed August 2020

Charity number	1168172	Registered in England and Wales
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Registered and principal address

29 Harrison Road
Halifax
West Yorkshire
HX1 2AF

Bankers

Barclays Bank Plc
7 Commercial Street
Halifax
HX1 1BE

Independent examiner

Helen Galvin FCCA

West Yorkshire Community Accounting Service

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a Charitable Incorporated Organisation (CIO) registered on 12 July 2016 and is governed by a constitution revised 1 October 2016.

Method of recruitment and appointment of trustees

The trustees of the charity are appointed by the members at the AGM.

Objectives and activities

The charity's objects

The objects of the charity are:-

To enable persons in Halifax, Calderdale 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 at any time of the day or night in order 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 Samaritans Central Charity and its affiliated branches in fulfilling these objects.

Samaritans of Halifax and Calderdale

Trustees' report (continued) for the year ended 31 March 2021

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular serve the advancement of health and the saving of lives.

The trustees believe that the objectives, (of working for the assistance of persons who are suicidal, despairing or in distress), improve the emotional wellbeing of persons in the community and reduce the loss of life. This is a self evident benefit to the public. The service is provided, and freely available at no cost to any person. There is no significant private benefit from any activities of the organisation.

Achievements and performance

It has been a difficult year due to Covid-19, particularly with the closure of the shop throughout lockdown which has led to decreased income throughout the period. We took advantage of the support available from the government to assist with the reduced income for the Charity.

The overall results have reduced when compared to last year, part of this is due to taking advantage of the time that the shop was closed during lockdown which enabled us to redecorate and upgrade both the interior and exterior of the shop.

Costs overall have decreased with the shop landlord allowing rent free periods throughout Covid-19 and donations were not made to the regional office this year.

Financial review

The net expenditure for the year was £13,338, including net expenditure of £5,638 on unrestricted funds and net expenditure of £7,700 on designated funds.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £56,584.

The trustees note that their income is not assured and aim to hold a freely available general reserve such that the charity could operate at around its existing level of service for at least two years. Based on projected expenditure levels for the coming year 2021/22 the projected running costs currently equate to approximately £80,000 over a two year period. The actual free reserves fell short of this target but the Trustees feel this is adequate in the current climate to be able to continue to meet the aims of our constitution without interruption.

Coronavirus impact statement

Whilst the charity has been affected by the Covid-19 pandemic, with the shop reopening and things returning more back to normal, we believe the accounts will show a stronger position next year.

We have ample cash reserves and there is little risk that the charity will struggle in the foreseeable future.

There are no material uncertainties and the charity should be considered to be a going concern.

Signed on behalf of the board of trustees on 24/8/2021

Samaritans of Halifax and Calderdale

Independent examiner's report to the trustees of Samaritans of Halifax and Calderdale

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 31 March 2021, which are set out on pages 5 to 11.

Responsibilities and basis of report

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

I report in respect of my examination of the CIO's accounts as carried out under section 145 of the 2011 Act. 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 Charities Act;
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts 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 accounts to be reached.

Signed:  Name: Helen Galvin FCCA

26/8/2021

West Yorkshire Community Accounting Service

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Samaritans of Halifax and Calderdale
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 March 2021

	Notes	2021 Unrestricted funds £	2021 Designated funds £	2021 Total funds £	2020 Total funds £
Income from:					
Grants, donations and legacies	(2)	12,250	-	12,250	7,914
Shop income		11,334	-	11,334	35,299
Fundraising events		1,993	-	1,993	1,338
Total income		<u>25,577</u>	<u>-</u>	<u>25,577</u>	<u>44,551</u>
Expenditure on:					
Rent		2,268	-	2,268	6,804
Rates		1,275	-	1,275	94
Insurance		895	-	895	891
Utilities		6,535	-	6,535	7,063
Telephone and broadband		3,127	-	3,127	2,330
Postage and stationery		1,279	-	1,279	1,502
Advertising and publicity		-	-	-	5,016
Repairs and maintenance		5,952	7,700	13,652	6,365
Cleaning and consumables		3,131	-	3,131	3,315
Branch affiliation fee levy		1,247	-	1,247	1,809
Volunteer expenses		2,372	-	2,372	3,414
Legal and professional fees		804	-	804	229
Depreciation		277	-	277	175
Independent examination		480	-	480	480
Fundraising expenses		36	-	36	137
Recruitment and training		374	-	374	1,184
AGM and committee expenses		43	-	43	749
Equipment and IT		1,120	-	1,120	-
Donations		-	-	-	5,100
Total expenditure		<u>31,215</u>	<u>7,700</u>	<u>38,915</u>	<u>46,657</u>
Net (expenditure)		<u>(5,638)</u>	<u>(7,700)</u>	<u>(13,338)</u>	<u>(2,106)</u>
Fund balances brought forward		<u>311,962</u>	<u>7,700</u>	<u>319,662</u>	<u>321,768</u>
Fund balances carried forward	(3)	<u>306,324</u>	<u>-</u>	<u>306,324</u>	<u>319,662</u>

All incoming resources and resources expended derive from continuing activities.

Samaritans of Halifax and Calderdale

Balance sheet

as at 31 March 2021

	2021	2021	2021	2020
	Unrestricted	Designated	Total	Total
	£	£	£	£
Fixed assets				
Tangible assets	(4) 242,040	-	242,040	241,467
Total fixed assets	<u>242,040</u>	<u>-</u>	<u>242,040</u>	<u>241,467</u>
Current assets				
Debtors and prepayments	(5) 300	-	300	2,980
Cash at bank	61,222	7,700	68,922	78,183
Total current assets	<u>61,522</u>	<u>7,700</u>	<u>69,222</u>	<u>81,163</u>
Current liabilities:				
amounts falling due within one year				
Creditors and accruals	(6) 4,938	-	4,938	2,968
Total current liabilities	<u>4,938</u>	<u>-</u>	<u>4,938</u>	<u>2,968</u>
Net current assets	<u>56,584</u>	<u>7,700</u>	<u>64,284</u>	<u>78,195</u>
Net assets	<u>298,624</u>	<u>7,700</u>	<u>306,324</u>	<u>319,662</u>
Funds				
Unrestricted funds	306,324	-	306,324	311,962
Restricted funds	-	-	-	-
Designated funds	-	-	-	7,700
Total funds	<u>306,324</u>	<u>-</u>	<u>306,324</u>	<u>319,662</u>

Samaritans of Halifax and Calderdale

Notes to the accounts

for the year ended 31 March 2021

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. 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) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Donated goods for resale are valued at the amount actually realised upon their sale.

Donated assets, facilities or services are valued at their estimated value to the charity. This is the price that the charity estimates it would pay in the open market for equivalent items; or services and facilities of equivalent utility to the charity.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Tangible fixed assets costing more than £500 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Freehold land: nil

Fixtures and fittings -15% on reducing balance

Computer equipment -15% on reducing balance

Samaritans of Halifax and Calderdale

Notes to the accounts

for the year ended 31 March 2021

1 Accounting policies continued

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Leases

Rents under operating leases are charged on a straight line basis over the lease term or to an earlier date if the lease can be determined without financial penalty.

Samaritans of Halifax and Calderdale
Notes to the accounts continued
for the year ended 31 March 2021

2 Grants and donations	2021 Unrestricted funds £	2021 Total funds £	2020 Total funds £
National Offender Management Service (NOMS)	-	-	3,409
Calderdale MBC	10,000	10,000	-
Donations and legacies	2,250	2,250	4,505
	<u>12,250</u>	<u>12,250</u>	<u>7,914</u>

3 Designated funds	Balance b/f £	Incoming £	Outgoing £	Balance c/f £
	<u>7,700</u>	<u>-</u>	<u>7,700</u>	<u>-</u>

Purpose of restriction
For refurbishment costs

4 Tangible assets	Computer equipment	Fixtures, fittings and equipment £	Freehold property £	Total £
Cost				
At 1 April 2020	-	24,864	240,473	265,337
Additions	850	-	-	850
Disposals	-	-	-	-
At 31 March 2021	<u>850</u>	<u>24,864</u>	<u>240,473</u>	<u>266,187</u>
Depreciation				
At 1 April 2020	-	23,870	-	23,870
Charge for year	128	149	-	277
At 31 March 2021	<u>128</u>	<u>24,019</u>	<u>-</u>	<u>24,147</u>
Net book value				
At 31 March 2021	<u>722</u>	<u>845</u>	<u>240,473</u>	<u>242,040</u>
At 31 March 2020	<u>-</u>	<u>994</u>	<u>240,473</u>	<u>241,467</u>

5 Debtors and prepayments	2021 £	2020 £
Debtors	181	2,850
Prepayments	119	130
	<u>300</u>	<u>2,980</u>

6 Creditors and accruals	2021 £	2020 £
Creditors	3,583	1,873
Accruals	1,355	1,095
	<u>4,938</u>	<u>2,968</u>

Samaritans of Halifax and Calderdale
Notes to the accounts continued
for the year ended 31 March 2021

7 Related party transactions

Trustee expenses

During the year 3 trustees were paid a total of £391 in respect of travel (previous year: 3 trustees and £412)

Trustee remuneration and benefits

No trustee received any remuneration or benefit during this or the previous year.

8 Operating leases

Expected future minimum lease payments over the remaining life of the lease, analysed into the period in which the commitment falls due:

Elland shop

Within one year

£
7,472

In the second to fifth years inclusive

25,568
33,040

Samaritans of Halifax and Calderdale

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 March 2021

	2021 Unrestricted funds £	2020 Unrestricted funds £	2021 Designated funds £	2020 Designated funds £	2020 Restricted funds £	2021 Total funds £	2020 Total funds £
Income							
Grants, donations and legacies	12,250	4,505	-	-	3,409	12,250	7,914
Shop income	11,334	35,299	-	-	-	11,334	35,299
Fundraising events	1,993	1,338	-	-	-	1,993	1,338
Total income	25,577	41,142	-	-	3,409	25,577	44,551
Expenditure							
Rent	2,268	6,804	-	-	-	2,268	6,804
Rates	1,275	94	-	-	-	1,275	94
Insurance	895	891	-	-	-	895	891
Utilities	6,535	7,063	-	-	-	6,535	7,063
Telephone and broadband	3,127	2,330	-	-	-	3,127	2,330
Postage and stationery	1,279	1,502	-	-	-	1,279	1,502
Advertising and publicity	-	5,016	-	-	-	-	5,016
Repairs and maintenance	5,952	6,365	7,700	-	-	13,652	6,365
Cleaning and consumables	3,131	3,315	-	-	-	3,131	3,315
Branch affiliation fee levy	1,247	1,809	-	-	-	1,247	1,809
Volunteer expenses	2,372	1,472	-	-	1,942	2,372	3,414
Legal and professional fees	804	229	-	-	-	804	229
Depreciation	277	175	-	-	-	277	175
Independent examination	480	480	-	-	-	480	480
Fundraising expenses	36	137	-	-	-	36	137
Recruitment and training	374	1,184	-	-	-	374	1,184
AGM and committee expenses	43	749	-	-	-	43	749
Equipment and IT	1,120	-	-	-	-	1,120	-
Donations	-	5,100	-	-	-	-	5,100
Total expenditure	31,215	44,715	7,700	-	1,942	38,915	46,657
Net (expenditure) / income	(5,638)	(3,573)	(7,700)		1,467	(13,338)	(2,106)
Transfers between funds	-	(6,233)	-	7,700	(1,467)	-	-
Net movement in funds	(5,638)	(9,806)	(7,700)	7,700	-	(13,338)	(2,106)
Fund balances brought forward	311,962	321,768	7,700	-	-	319,662	321,768
Fund balances carried forward	306,324	311,962	-	7,700	-	306,324	319,662