

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
28 Prescott Street
Halifax
West Yorkshire
HX1 2LG

Contents of the Financial Statements
for the Year Ended 31 March 2024

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 12
Detailed Statement of Financial Activities	13 to 14

Contents of the Financial Statements
for the Year Ended 31 March 2024

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 12
Detailed Statement of Financial Activities	13 to 14

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.

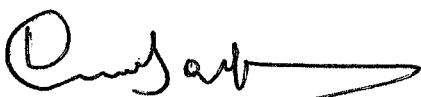
The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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
	<u>33,135</u>	<u>36,356</u>

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
	<u>7,476</u>	<u>7,477</u>

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	<u>41,578</u>	<u>995</u>	<u>42,573</u>
EXPENDITURE ON			
Raising funds	18,307	-	18,307
Charitable activities			
Charitable Expenses	27,077	1,156	28,233
Total	<u>45,384</u>	<u>1,156</u>	<u>46,540</u>
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	<u>295,917</u>	<u>1,159</u>	<u>297,076</u>

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	3,842	3,951
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	7,476	7,476
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>297,076</u>	<u>1,860</u>	<u>298,936</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>
TOTAL FUNDS	<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>
TOTAL FUNDS	<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	-
	<u>8,731</u>	<u>6,032</u>
Other trading activities		
Fundraising events	-	5,900
Shop income	33,135	30,456
	<u>33,135</u>	<u>36,356</u>
Other income		
Recycling collection	1,280	185
Total incoming resources	<u>43,146</u>	<u>42,573</u>
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	-
	<u>13,245</u>	<u>16,382</u>
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	<u>23,373</u>	<u>18,755</u>

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
	<u>41,286</u>	<u>46,540</u>
Total resources expended		
	<u>1,860</u>	<u>(3,967)</u>

This page does not form part of the statutory financial statements