

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

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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 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		49,234	-	49,234	43,146
EXPENDITURE ON					
Raising funds		26,977	-	26,977	13,245
Charitable activities					
Charitable Expenses		24,404	2,277	26,681	28,041
Total		51,381	2,277	53,658	41,286
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		294,512	-	294,512	298,936
CONTINUING OPERATIONS					
All income and expenditure has arisen from continuing activities.					

The notes form part of these financial statements

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				
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

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

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	41,054	2,092	43,146
EXPENDITURE ON			
Raising funds	13,245	-	13,245
Charitable activities			
Charitable Expenses	27,067	974	28,041
Total	40,312	974	41,286
NET INCOME	742	1,118	1,860
RECONCILIATION OF FUNDS			
Total funds brought forward	295,917	1,159	297,076
TOTAL FUNDS CARRIED FORWARD	296,659	2,277	298,936

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	240,473	1,253	1,079	242,805
DEPRECIATION				
At 1 April 2024	-	151	135	286
Charge for year	-	165	141	306
At 31 March 2025	-	316	276	592
NET BOOK VALUE				
At 31 March 2025	240,473	937	803	242,213
At 31 March 2024	240,473	858	764	242,095

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25 £	31.3.24 £
Prepayments	1,312	139

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

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
	3,728	10,591

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/> 3,336	<hr/> 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/> 26,977	<hr/> 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/> 25,936	<hr/> 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

This page does not form part of the statutory financial statements