

Charity registration number 1173721 (England and Wales)

MANCHESTER AND SALFORD SAMARITANS
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

MANCHESTER AND SALFORD SAMARITANS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

I Heaton
G Cosgrove
G Kermode (Ex Officio)
J Moor (Ex Officio)
Mr R Takhar
Mr A M Busby

(Appointed 1 September
2024)

Charity number (England and Wales)

1173721

Principal address

72-74 Oxford Street
Manchester
M1 5NH

Independent examiner

Calibra Accountancy Ltd
Unit C
Blackett Street
Manchester
M12 6AE

Bankers

NatWest
33 Piccadilly
Manchester
M1 1LR

MANCHESTER AND SALFORD SAMARITANS

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MANCHESTER AND SALFORD SAMARITANS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their annual report and financial statements for the year ended 31 March 2025. These financial statements have been prepared in accordance with the accounting policies that comply with the Charity's Constitution and applicable law.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

Manchester and Salford Samaritans Charitable Incorporated Organisation (CIO) is an affiliate of Samaritans, which company is registered in England and Wales and limited by guarantee (Registered Office, The Upper Mill, Kingston Road, Ewell, Surrey, KT17 2AF). The affiliate is governed by its Branch Constitution and the work of Samaritans involves the collaboration of Samaritans Central Charity (SCC) and other affiliate branches.

Our vision and that of the SCC, is that fewer people die by suicide. Our mission and the basis on which we conduct our activities, is to be there for people who are struggling to cope and in times of crisis. We provide emotional support to our callers and promote to society, a better understanding of suicide, suicidal behaviour and the value of expressing feelings which may otherwise lead to suicide or impaired emotional health.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Financial review

The Trustees report a surplus of income in comparison with expenditure for the year of £40,165 (2023/2024: a deficit of £17,980).

Overall income increased by the amount of £59,034.

Expenditure decreased in 2025, from £74,535 to £75,424. Within this was £6,560 of branch affiliation fees (2024: £183).

MANCHESTER AND SALFORD SAMARITANS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Reserves Policy

The reserves held at 31 March 2025 amounted to £462,489.

The Trustees believe that this level of reserves are required to honour their commitment to be there for people who are struggling to cope in times of crisis and to ensure that fewer people die by suicide. Over the recent pandemic years many more people have struggled to cope and in order to meet those commitments they have approved the following revised reserves policy.

The Trustees feel that it is prudent to target a minimum level of free unrestricted reserves sufficient to cover the full operating costs of the branch for at least one year to include an increase to cover current inflation rates.

The majority of the investment income arises from the rental of one property by one tenant. The Trustees consider that it is prudent to maintain a reserve of one year's rental income in case the property becomes unlet for any period.

The branch property is old and although recent improvements have been made the Trustees feel that it is prudent to maintain a property maintenance reserve equal to 5% of the property value. The Trustees have also reserved for specific repairs needed in the next six months.

The free unrestricted reserves at 31 March 2025 amounted to £92,100, as calculated below ensuring we meet our policy of holding one years running costs.

| | |
|--|------------------|
| Reserve note | |
| Rent reserve fund | £ 40,000 |
| Specific property maintenance reserve fund | £ 15,000 |
| General Property maintenance reserve fund | £ 15,000 |
| Free reserves | <u>£ 92,100</u> |
| | |
| Total unrestricted designated funds | £ 162,100 |
| Total restricted designated funds | £ 18,562 |
| Unrestricted tangible fixed assets | <u>£ 281,827</u> |
| | |
| Total reserves | <u>£ 462,489</u> |

MANCHESTER AND SALFORD SAMARITANS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Structure, governance and management

In conjunction with other branches, we are able to provide a 24-hour service by telephone, email, on-line-chat and until the pandemic, a face-to-face presence either in branch or by outreach in the local community. We manage Listener Schemes at HMP Manchester and HMP Forest Bank and help provide emotional support for those within the prison fraternity.

The Trustees who have served during and since the year end are set out below. The Trustees are co-opted and subsequently elected by the branch members at the Annual General Meeting. They meet on a regular basis to discuss strategic issues relating to service provision, finance and funding, training, governance and compliance, infrastructure and many other matters. The Board of Trustees now reflect a breadth of experience, industry and expertise and include some who are not active listening volunteers.

As part of the SCC's overall review of the role of the single Branch Director, throughout the year Manchester and Salford Samaritans has continued to pilot the engagement of Co-Directors on a job-share basis.

The Co-Directors are responsible for the day to day running of the branch and are assisted by the Branch Leadership team (BLT) consisting of Deputy Directors and Team Leaders. Since 31 March 2021, the Co-Directors have appointed several Support Volunteers to assist the charity and the branch, in matters of finance, management, infrastructure and operations. All Trustees and members of the BLT are volunteers.

The Trustees who served during the year and up to the date of signature of the financial statements were:

| | |
|------------------------|------------------------------|
| I Heaton | |
| G Cosgrove | |
| M Bussell | (Resigned 30 April 2024) |
| G Kermode (Ex Officio) | |
| J Moor (Ex Officio) | |
| Ms A Toomer-McAlpine | (Resigned 30 April 2024) |
| Mr R Takhar | |
| Mr A Smith | (Resigned 30 April 2024) |
| Dr H Heathfield Porter | (Resigned 30 April 2024) |
| Mr A M Busby | (Appointed 1 September 2024) |

MANCHESTER AND SALFORD SAMARITANS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

REVIEW OF ACTIVITIES AND FUTURE DEVELOPMENTS

The Statement of Financial Activities for the year is set out on page 8 of the accounts. The Financial Activities over the year reflect the spending priorities that are established by the Trustees. The priorities below reflect the values of the Leadership Team and are focussed on ensuring the best possible service for our callers by empowering our volunteers.

1. Delivering the service: Our key priority is to ensure that we are there for callers when they need us most – which has mainly involved increasing the number of volunteers and our night-time hours.
2. Volunteer Recognition: This priority is to make volunteers feel valued for the work they do by offering some small reward for their efforts and to help to build a team spirit at the branch. This involves subsidising the Annual Regional Conference, the AGM & Summer Social and the Christmas Social.
3. Raising Awareness & Fundraising: This priority has two aims. Firstly, to continue to raise awareness of Samaritans especially amongst those groups who may not know about our service and how they can access it. The second aim is that the investment in awareness raising will also attract funding by inspiring people to make donations.

The Trustees' report was approved by the Board of Trustees.



Gordon Kermode

G Kermode (Ex Officio)
Trustee

22 July 2025

MANCHESTER AND SALFORD SAMARITANS

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2025

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

Law applicable to charities in England and Wales requires Trustees to prepare financial statements for each financial year, which give a true and fair view of the Charity's financial activities during the year and of its financial position at the end of the year. 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 Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the Charity will continue in business.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time, the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and trust deed. They are responsible for safeguarding the assets of the Charity and, hence, for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees continue to oversee all aspects of governance including financial reviews, budgets and forecasting and maintaining registers for risk management, compliance and health and safety. The Trustees set the expectations of the branch in line with its constitution and the branch and operating agreements with SCC.

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the Trustees are required to:

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

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

MANCHESTER AND SALFORD SAMARITANS

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF MANCHESTER AND SALFORD SAMARITANS

I report to the Trustees on my examination of the financial statements of Manchester and Salford Samaritans (the charity) for the year ended 31 March 2025.

Responsibilities and basis of report

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

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

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

I have completed my examination. I confirm that no 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 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

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



Joshua Morris
Calibra Accountancy Ltd
Unit C
Blackett Street
Manchester
M12 6AE
22 July 2025

MANCHESTER AND SALFORD SAMARITANS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

| | Notes | Unrestricted funds 2025 £ | Restricted funds 2025 £ | Total 2025 £ | Unrestricted funds 2024 £ | Restricted funds 2024 £ | Total 2024 £ |
|---|-------|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| Income from: | | | | | | | |
| Donations and legacies | 3 | 75,593 | - | 75,593 | 26,455 | - | 26,455 |
| Charitable activities | 4 | - | - | - | 100 | - | 100 |
| Investments | 5 | 39,996 | - | 39,996 | 30,000 | - | 30,000 |
| Total income | | 115,589 | - | 115,589 | 56,555 | - | 56,555 |
| Expenditure on: | | | | | | | |
| Charitable activities | 6 | 75,424 | - | 75,424 | 74,535 | - | 74,535 |
| Total expenditure | | 75,424 | - | 75,424 | 74,535 | - | 74,535 |
| Net income/(expenditure) and movement in funds | | 40,165 | - | 40,165 | (17,980) | - | (17,980) |
| Reconciliation of funds: | | | | | | | |
| Fund balances at 1 April 2024 | | 403,762 | 18,562 | 422,324 | 421,742 | 18,562 | 440,304 |
| Fund balances at 31 March 2025 | | 443,927 | 18,562 | 462,489 | 403,762 | 18,562 | 422,324 |

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

MANCHESTER AND SALFORD SAMARITANS

BALANCE SHEET

AS AT 31 MARCH 2025

| | Notes | 2025 £ | £ | 2024 £ | £ |
|---|-------|-----------------|----------------|-----------------|----------------|
| Fixed assets | | | | | |
| Tangible assets | 12 | | 281,827 | | 289,898 |
| Current assets | | | | | |
| Debtors | 13 | 17,458 | | 7,863 | |
| Cash at bank and in hand | | 179,535 | | 137,585 | |
| | | <u>196,993</u> | | <u>145,448</u> | |
| Creditors: amounts falling due within one year | 14 | <u>(16,331)</u> | | <u>(13,022)</u> | |
| Net current assets | | | 180,662 | | 132,426 |
| Total assets less current liabilities | | | <u>462,489</u> | | <u>422,324</u> |
| The funds of the charity | | | | | |
| Restricted income funds | 15 | 18,562 | | 18,562 | |
| Unrestricted funds | 16 | 443,927 | | 403,762 | |
| | | <u>462,489</u> | | <u>422,324</u> | |

The financial statements were approved by the Trustees on 22 July 2025

G Kermode (Ex Officio)
Trustee

MANCHESTER AND SALFORD SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

The Charity is an affiliate of Samaritans, a company registered in England & Wales and limited by guarantee.

1.1 Accounting convention

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

MANCHESTER AND SALFORD SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.5 Expenditure

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

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

| | |
|-----------------------------|-------------------|
| Freehold land and buildings | 2% Straight Line |
| Fixtures and fittings | 33% Straight Line |

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

MANCHESTER AND SALFORD SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

| | Unrestricted funds | Unrestricted funds |
|---------------------|--------------------|--------------------|
| | 2025 | 2024 |
| | £ | £ |
| Donations and gifts | 68,754 | 19,215 |
| Prison grants | 6,839 | 7,240 |
| | <u>75,593</u> | <u>26,455</u> |

MANCHESTER AND SALFORD SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

4 Charitable activities

| | |
|---------------|------------|
| | 2024 £ |
| | 2024 £ |
| Sale of goods | 100 |
| | <u>100</u> |

5 Income from Investments

| | Unrestricted funds 2025 £ | Unrestricted funds 2024 £ |
|---------------|------------------------------------|------------------------------------|
| Rental Income | 39,996 | 30,000 |
| | <u>39,996</u> | <u>30,000</u> |

6 Charitable activities

| | 2025 £ | 2024 £ |
|--|---------------|---------------|
| Depreciation and impairment | 8,809 | 8,392 |
| Office Running Costs | 1,954 | 3,395 |
| Administration staff | 15,825 | 12,745 |
| Telephone | 521 | 1,793 |
| Travel Expenses | 11,741 | 13,521 |
| Prisons | 3,310 | 2,693 |
| Consumables, coffee etc | 2,575 | 4,170 |
| Training & Conferences | 4,471 | 830 |
| Premises & Services | 9,410 | 8,905 |
| Branch Affiliation Fees | 6,560 | 183 |
| Property Insurance | 4,539 | 4,472 |
| Sundry | 2,698 | 2,892 |
| Repairs & Maintenance | 235 | 6,987 |
| Fundraising costs | 216 | 1,019 |
| | <u>72,864</u> | <u>71,997</u> |
| Share of governance costs (see note 7) | 2,560 | 2,538 |
| | <u>75,424</u> | <u>74,535</u> |

MANCHESTER AND SALFORD SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

7 Support costs

| | Support costs £ | Governance costs £ | 2025 Support costs £ | Governance costs £ | 2024 £ |
|--|--------------------|-----------------------|-------------------------|-----------------------|--------------|
| Independent examiners fees | - | 600 | 600 | - | 600 |
| Accountancy fees | - | 1,960 | 1,960 | - | 1,938 |
| | <u>-</u> | <u>2,560</u> | <u>2,560</u> | <u>-</u> | <u>2,538</u> |
| Analysed between Charitable activities | - | 2,560 | 2,560 | - | 2,538 |
| | <u>-</u> | <u>2,560</u> | <u>2,560</u> | <u>-</u> | <u>2,538</u> |

Governance costs includes payments to the independent examiners of £600 (2023: £600) for fees.

8 Net movement in funds

| | 2025 £ | 2024 £ |
|--|--------------|--------------|
| The net movement in funds is stated after charging/(crediting): | | |
| Fees payable for the independent examination of the charity's financial statements | - | - |
| Depreciation of owned tangible fixed assets | 8,809 | 8,392 |
| | <u>8,809</u> | <u>8,392</u> |

9 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10 Employees

The average monthly number of employees during the year was 1 (2024: 1).

There were no employees whose annual remuneration was more than £60,000.

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

MANCHESTER AND SALFORD SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

12 Tangible fixed assets

| | Freehold land and buildings £ | Fixtures and fittings £ | Total £ |
|------------------------------------|-------------------------------------|-------------------------------|------------|
| Cost | | | |
| At 1 April 2024 | 416,227 | 61,534 | 477,761 |
| At 31 March 2025 | 416,227 | 61,534 | 477,761 |
| Depreciation and impairment | | | |
| At 1 April 2024 | 127,007 | 60,118 | 187,125 |
| Depreciation charged in the year | 8,321 | 488 | 8,809 |
| At 31 March 2025 | 135,328 | 60,606 | 195,934 |
| Carrying amount | | | |
| At 31 March 2025 | 280,899 | 928 | 281,827 |
| At 31 March 2024 | 289,220 | 678 | 289,898 |

13 Debtors

| Amounts falling due within one year: | 2025 £ | 2024 £ |
|--------------------------------------|-----------|-----------|
| Trade debtors | 5,498 | - |
| Prepayments and accrued income | 11,960 | 7,863 |
| | 17,458 | 7,863 |

14 Creditors: amounts falling due within one year

| | 2025 £ | 2024 £ |
|------------------------------|-----------|-----------|
| Trade creditors | 5,529 | 5,376 |
| Other creditors | 3,632 | 4,025 |
| Accruals and deferred income | 7,170 | 3,621 |
| | 16,331 | 13,022 |

MANCHESTER AND SALFORD SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

15 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

| | At 1 April 2024 £ | At 31 March 2025 £ |
|----------------|-------------------------|--------------------------|
| | 18,562 | 18,562 |
| | <u>18,562</u> | <u>18,562</u> |
| Previous year: | At 1 April 2023 £ | At 31 March 2024 £ |
| | 18,562 | 18,562 |
| | <u>18,562</u> | <u>18,562</u> |

16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

| | At 1 April 2024 £ | Incoming resources £ | Resources expended £ | At 31 March 2025 £ |
|----------------|-------------------------|----------------------------|----------------------------|--------------------------|
| General funds | 403,762 | 115,589 | (75,424) | 443,927 |
| | <u>403,762</u> | <u>115,589</u> | <u>(75,424)</u> | <u>443,927</u> |
| Previous year: | At 1 April 2023 £ | Incoming resources £ | Resources expended £ | At 31 March 2024 £ |
| General funds | 421,742 | 56,555 | (74,535) | 403,762 |
| | <u>421,742</u> | <u>56,555</u> | <u>(74,535)</u> | <u>403,762</u> |

17 Analysis of net assets between funds

| | Unrestricted funds 2025 £ | Restricted funds 2025 £ | Total 2025 £ |
|------------------------------|------------------------------------|----------------------------------|--------------------|
| At 31 March 2025: | | | |
| Tangible assets | 281,827 | - | 281,827 |
| Current assets/(liabilities) | 162,100 | 18,562 | 180,662 |
| | <u>443,927</u> | <u>18,562</u> | <u>462,489</u> |

MANCHESTER AND SALFORD SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

17 Analysis of net assets between funds

(Continued)

| | Unrestricted funds 2024 £ | Restricted funds 2024 £ | Total 2024 £ |
|------------------------------|------------------------------------|----------------------------------|--------------------|
| At 31 March 2024: | | | |
| Tangible assets | 289,898 | - | 289,898 |
| Current assets/(liabilities) | 113,864 | 18,562 | 132,426 |
| | <u>403,762</u> | <u>18,562</u> | <u>422,324</u> |

18 Related party transactions

G Cosgrove is a trustee of Manchester and Salford Samaritans and a director of Champion Consulting Limited. Champion Consulting Limited supplied consultancy and payroll services in the sum of £1,656 (2024: £1,380).