

# **SAMARITANS of BALLYMENA**

## **Annual Report and Financial Statements**

**for the year ended 31 March 2025**

**Registered with the Charity Commission for Northern Ireland NIC 106793**

# SAMARITANS of BALLYMENA

## COMPANY INFORMATION

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**Full Name of Charity:** Samaritans of Ballymena

**Company Number:** NI645348

**Charity Number:** 106793

**Company Registered Office:** 45, Mount Street, Ballymena, BT43 6BP

**Directors:**

Mandy Higgins  
Jed Murray

**Principal Banker:**

Ulster Bank, Antrim Branch,  
8 Market Square, Antrim BT41 4AT

**Principal Solicitors:**

McKervill Neilly,  
1 Broadway Avenue, Ballymena, BT43 7AA

**Independent Examiner:**

William Parkinson FCCA ACMA CGMA  
11 Parkmount Road, Ballymena, BT43 5HR

# SAMARITANS of BALLYMENA

## Income and Expenditure

for the year ended 31 March 2025

		2025		2024	
		£	£	£	£
	Notes	Unrestricted	Restricted	Total	Total
<b>Total</b>					
<b><u>Income From:</u></b>					
Donations	2	5104	-	5,104	6,970
Charitable Activities	3	4,035	-	4,035	5,115
Other Income	4	<u>2,920</u>	<u>5,250</u>	<u>8,170</u>	<u>6,659</u>
		<u>12,059</u>	<u>5,250</u>	<u>17,309</u>	<u>18,744</u>
<b><u>Expenditure on:</u></b>					
Redevelopment of building		119,371	-	119,371	
Charitable Activities	5	<u>22,282</u>	<u>2,567</u>	<u>24,849</u>	<u>33,275</u>
<b>Net (expenditure)/Income</b>		<b>(129,594)</b>	<b>2,683</b>	<b>(126,911)</b>	<b>(14,531)</b>
Transfer between funds		-	-	-	-
Net movement in funds		(129,594)	2,683	(126,911)	(14,531)
Total funds brought forward		173,841	-	173,841	188,372
<b>Total Funds carried forward</b>		<b><u>£ 44,247</u></b>	<b><u>£ 2,683</u></b>	<b><u>£ 46,930</u></b>	<b><u>£173,841</u></b>

The above statement contains all gains and losses recognized during the year. The notes on pages 9 to 13 form an integral part of these accounts.

## SAMARITANS of BALLYMENA

### Balance Sheet

As at 31 March 2025

		2025		2024	
	Notes	£ Unrestricted Funds	£ Restricted Funds	£ Total Funds	£ Total Funds
<b>Fixed Assets</b>					
Tangible assets	7	-	200,000	200,000	175,417
			200,000	200,000	175,417
<b>Current Assets</b>					
Cash at bank	8	44,247	2,683	46,930	173,841
Prepayments	9	-	-	-	-
Total Current Assets		44,247	2,683	46,930	173,841
<b>Current Liabilities</b>					
Accruals	10	-	-	-	-
<b>Net Current Assets</b>		44,247	2,683	46,930	173,841
<b>Total net assets</b>		<b><u>£ 44,247</u></b>	<b><u>£202,683</u></b>	<b><u>£ 246,930</u></b>	<b><u>£349,258</u></b>
<b>Funds</b>					
Unrestricted funds		44,247	-	44,247	173,841
Restricted funds		-	2,683	2,683	-
Capitalisation of fixed assets			294,788	294,788	175,417
Impairment of fixed assets		-	(94,788)	(85,788)	-
<b>Total funds</b>		<b><u>£ 44,247</u></b>	<b><u>£ 202,683</u></b>	<b><u>£246,930</u></b>	<b><u>£349,258</u></b>

The notes on pages 9 to 13 form an integral part of these accounts.


For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 in relation to small companies.

No members have required the company to obtain an audit of its accounts for the year in question, in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

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

Approved on behalf of the Board on 11 September 2025

  
G Murray  
Branch Director

M. Higgins  
Secretary 

## **1.ACCOUNTING POLICIES**

### **Basis of Preparation**

The financial statements have been prepared in accordance with 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 United Kingdom and Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the United Kingdom (FRS102)- (Charities SORP(FRS102)).

The preparation of financial statements in compliance with FRS102 requires the use of certain critical accounting estimates. It also requires management to exercise judgement in applying the Charities accounting policies.

The financial statements have been prepared under the historical cost convention. The financial statements include all transactions, assets and liabilities for which the company is responsible in law. The Charity meets the definition of a public benefit entity under FRS (remove space)102.

The following principal accounting policies have been applied:

### **Going Concern**

The financial statements are prepared on the going concern basis.

### **Funding Accounting**

General funds are unrestricted funds which are available for use at the discretion of the Directors in furtherance of the objectives of the Charity and have not been designated for other purposes. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for specific purposes. Costs relating to such funds are charged against the specific fund.

### **Incoming Resources**

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income, normally on receipt.

### **Tangible Fixed Assets and Depreciation**

Fixed assets comprise the premises at 45, and 47, Mount Street, Ballymena. 45 Mount Street was previously included in the balance sheet at £85,000 in line with an independent valuation obtained in 2017. During 2022 47 Mount Street was purchased at a cost of £54,127. During the financial years ended 31 March 2023 and 31 March 2024 the premises were amalgamated and an initial £36,290 was spent on renovation.

SAMARITANS of BALLYMENA

NOTES TO THE FINANCIAL STATEMENTS  
for the year ending 31 March 2025

Tangible Fixed Assets and Depreciation (continued)

During the year ending 31 March 2025 the premises were further developed at a cost of £119,371. On 28<sup>th</sup> February 2025 following completion of the works an independent professional valuation of £200,000 was obtained and is now reflected in the balance sheet. The revaluation reserve has been updated accordingly and the cost of the renovations shown in the income and expenditure account.

Resources expended

All expenditure is accounted for as incurred and has been classified under headings that aggregate all costs related to that category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of resources. Support costs have been allocated on the basis of spend to programme areas and to Fundraising and Governance activities. The Charity is not registered for VAT, thus all costs are shown inclusive of VAT charged.

Volunteer help

The value of any voluntary help received is not included in the accounts, in line with the SORP (FRS 102).

Cash on hand

Cash consists of cash on hand and on deposit.

Taxation

The Charity is not liable to corporation tax or capital gains tax on its charitable activities.

2. DONATIONS

	Unrestricted	Restricted	Total Funds 2025	Total Funds 2024
	£	£	£	£
Donations and Gifts	3,940	-	3,940	5,795
Gift Aid	1,164	-	1,164	1,175
Legacies and Bequests	-	-	-	-
	<u>£ 5,104</u>	<u>£ -</u>	<u>£5,104</u>	<u>£6,970</u>

## SAMARITANS of BALLYMENA

### NOTES TO THE FINANCIAL STATEMENTS

for the year ending 31 March 2025

#### 3. CHARITABLE ACTIVITIES

	Unrestricted	Restricted	Total Funds 2025	Total Funds 2024
	£	£	£	£
Income from Charitable Activities	<u>£4,035</u>	=	<u>£4,035</u>	<u>£5,115</u>

#### 4. OTHER INCOME

	Unrestricted	Restricted	Total Funds 2025	Total Funds 2024
	£	£	£	£
Bank Interest	2,920	-	2,920	6,659
Grants	-	<u>5,250</u>	<u>5,250</u>	=
	<u>£2,920</u>	<u>£5,250</u>	<u>£8,170</u>	<u>£6,659</u>

#### 5. EXPENDITURE on CHARITABLE ACTIVITIES

	Unrestricted	Restricted	Total Funds 2025	Total Funds 2024
	£	£	£	£
H'keeping/ Maint	1,993	-	1,993	2,752
Head Office Levies	7,728	-	7,728	21,684
Office Costs	10,683	2,567	13,250	8,139
Training	1,878	=	<u>1,878</u>	<u>700</u>
	<u>£22,282</u>	<u>£ 2,567</u>	<u>£24,849</u>	<u>£33,275</u>

#### 6. EMPLOYEES

There were no employees of the charity during the year 2025 (2024: none).

## SAMARITANS of BALLYMENA

### NOTES TO THE FINANCIAL STATEMENTS

for the year ending 31 March 2025

#### 7. TANGIBLE FIXED ASSETS

	Land and Buildings £	Total £
At 1 April 2024	175,417	175,417
Additions in year	119,371	119,371
Impairment	(94,788)	(94,788)
At 31 March 2025	<u>£200,000</u>	<u>£200,000</u>
<b>Depreciation</b>		
At 1 April 2024	-	-
Charge for the year	-	-
	<u>          </u>	<u>          </u>
At 31 March 2025	<u>£ -</u>	<u>£ -</u>
<b>Net book value</b>		
At 31 March 2025	<u>£200,000</u>	<u>£200,000</u>
At 31 March 2024	<u>£175,417</u>	<u>£175,417</u>

The assets are used for direct charitable purposes.

#### 8. Cash at Bank and on deposit

	Unrestricted £	Restricted £	Total 2025 £	Total 2024 £
Cash at bank	44,247	2,683	46,930	88,831
Cash on deposit	<u>-</u>	<u>-</u>	<u>-</u>	<u>85,010</u>
	<u>£44,247</u>	<u>£ 2,683</u>	<u>£46,930</u>	<u>£173,841</u>

#### 9. PAYMENTS TO DIRECTORS

No payments have been made to Board members in respect of remuneration during the year. Expense reimbursements to Directors totalled £8,035 for the year ended 31 March 2025 (2024 £3,576).

#### 10. POST BALANCE SHEET EVENTS

There have been no significant events affecting the company since the balance sheet date.