

REGISTERED COMPANY NUMBER: NI644575 (Northern Ireland)
REGISTERED CHARITY NUMBER: NIC106795

Report of the Trustees and
Financial Statements for the Year Ended 31 March 2025
for
Belfast Samaritans
(A Company Limited by Guarantee)

Lynn Drake & Co Ltd
Chartered Accountants
1st Floor
34 B-D Main Street
Moirá
Co. Armagh
BT67 0LE

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for the Year Ended 31 March 2025

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Belfast Samaritans

Reference and Administrative Details
for the Year Ended 31 March 2025

TRUSTEES

Bernard O Loughlin (resigned 31/1/2025)
Heather Cardosi (resigned 27/6/2024)
Fionnuala Barnes
Maureen Bodles
James Craig
William Ennis
Pauline Logan
Robert Logan
Alison McClelland
Katy Megahey (appointed 27/6/2024)
Geraldine Molloy (appointed 27/6/2024)

COMPANY SECRETARY

Geraldine Molloy

REGISTERED OFFICE

5 Wellesley Avenue
Belfast
Co. Antrim
BT9 6DG

**REGISTERED COMPANY
NUMBER**

NI644575 (Northern Ireland)

**REGISTERED CHARITY
NUMBER**

NIC106795

INDEPENDENT EXAMINER

Lynn Drake & Co Ltd
Chartered Accountants
1st Floor
34 B-D Main Street
Moira
Co. Armagh
BT67 0LE

STOCKBROKERS

Evelyn Partners
The Ewart
3 Bedford Street
Belfast
BT2 7EP

BANKERS

Ulster Bank Limited
91 -93 University Road
Belfast
BT7 1NG

Belfast Samaritans

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

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 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 main objectives of Belfast Samaritans are:

- (a) To enable persons 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;
- (b) 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
- (c) To collaborate with and support the Samaritans Central Charity and its affiliated branches in fulfilling these objectives.

Samaritans' vision is that fewer people die by suicide. We work to achieve this by making it our mission to alleviate emotional distress and reduce the incidence of suicidal feelings and suicidal behaviour.

The principal activities of Belfast Samaritans include:

- (a) Trained volunteers providing confidential emotional support 24 hours per day via telephone (free phone number), email, online chat and through face-to-face contact (currently suspended).
- (b) Visiting local prisons to emotionally support prisoners and also to train and support Prison Listeners.
- (c) Outreach Team raising awareness of Samaritans' services and promoting the importance of the need to talk about feelings.
- (d) Attending concerts and events as part of our Festival Branch to support members of the public during these occasions.

Public benefit

Samaritans offers support to those at risk of suicide by being there to listen and encourage exploration of options. Our service is available to anyone who is struggling to cope, providing a safe place for callers to be themselves and talk to us openly about whatever is getting to them, without fear of being judged. By doing so, our hope is that people can find ways of coping with their distress without choosing to take their own life.

We also support those whose distress is less severe with the aim that by giving people the time and space to explore their feelings, they may not proceed to reach a point where they experience suicidal thoughts.

The branch provides a service for the benefit of people in the Belfast and surrounding area and also further afield, including working alongside all other Samaritan branches to ensure 24 hour availability across the whole of the UK.

The Trustees confirm that they have referred to the Charity Commission for Northern Ireland's guidance on public benefit when reviewing the Branch's aims and objectives and planning of future activities, and believe they are operating entirely within those guidelines.

Belfast Samaritans

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

ACHIEVEMENT AND PERFORMANCE

Belfast Samaritans has been serving the community since it first opened its doors in 1961 and has continued to be available 365 days of the year since then.

The last 12 months have still proved challenging as the branch seeks to operate 24 hours/day, 7 days/week. There have been some minimal ad hoc duty closures.

We continue to monitor and improve the standard and consistency of our service by ensuring quality and safeguarding processes are updated and implemented across all areas of the service, and following guidance from Samaritans Central Charity. During the year updated training in callers of concern, health and safety, active suicide and safeguarding were rolled out to volunteers.

During the year we had 239 volunteer applications of which 57 were interviewed and 59 commenced the training program. The number of new volunteers completing mentoring was 27 (2). The training was spread over 3 groups.

Fundraising is always a challenge and the year just ended has continued to be so. We are blessed with a number of people who contribute generous sums on an annual basis. We are eternally grateful to them. We also carried out some fundraising efforts during year. A street collection in Belfast raised £1,272. We also benefited from donations from corporate bodies amounting to £4,418. In return the Outreach team carried out presentation to their staff as part of their staff well being programme. Despite all these positives we need to report fundraising and donations fell from a total of £37,262 in 2024 to £16,280 in 2025. We also report legacies of £30,197 were received.

Contacts

During the 12-month period to 31 March 2025, Belfast branch has supported our callers in the following ways:

Responded to 27,793 telephone calls, involving volunteers spending 7,046 hours on the phone (33% of this was between 10PM and 6AM)
Had 146 online chat conversations.

Belfast continues to be one of a limited number of branches engaging in the continued pilot of an online chat service, which is receiving positive feedback from callers and appears to encourage those that may not consider contact by any other means.

Volunteers

Belfast Samaritans could not operate without the dedication and skill of our volunteers who lead the branch in every aspect of its work. We thank each and every one of them for their continued commitment to the needs of our callers. It should be noted that in addition to time spent during caller contact, significant hours are spent by those volunteers who fulfil the many and varied roles including volunteer recruitment, training and mentoring and charity governance, all of which keep the branch operational.

At the end of the financial year, the branch had 145 active listening volunteers. Although a significant number of new listening volunteers have been trained, a significant number have left for personal reasons. Overall the total listening volunteers has decreased by -22 compared with the previous year. The aim remains continued growth towards the aim of sustainable continuous 24/7 operation whilst retaining and building a positive body of volunteers.

Belfast Samaritans

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

The Branch Management Tool is now established as the main means of managing recruitment of new volunteers into the branch. This provides a standardized application/interview process for potential volunteers and eases the administrative pressure on the recruitment teams. This tool is being further developed to continue the new recruit's journey to enable the management of the main Core Development training course for new volunteers.

We continue to be encouraged by the steady number of volunteer applications from members of the public and the recruitment team have been busy with regular selection processes.

Prisons

People in prison are known to be at significantly greater risk of suicide than the general population. Emotional support visits by prison team volunteers to both HMP Maghaberry and Hydebank Wood College and Women's Prison have been carried out. As part of a special scheme in HMP Maghaberry, a number of prisoners (called Listeners) have been trained with Samaritans skills enhancing the availability of more direct support to fellow prisoners. Along with volunteers from Craigavon Branch, volunteers from the Belfast prison and training teams trained 8 additional listeners this year. Prison staff awareness training has also taken place. This work is enhanced by support and collaboration with volunteers from Craigavon and Bangor Samaritans branches.

Outreach and Awareness Raising

The Outreach team continued to interact with the general community through visits to businesses, schools and voluntary groups. This not only promotes the primary aims of Samaritans but also builds good relations with the community and key partners in business and across voluntary sector.

FINANCIAL REVIEW

The charity had a net deficit for the year of £25,463 (2024: Deficit £30,850). Investment income gains for the year amounted to £7,635 (2024: Gains £4,708).

This summates to a total net deficit of funds for the year of £17,828 (2024: Deficit £26,142). This is sub divided by a increase in unrestricted funds of £5,301 and a decrease in restricted funds of £23,129.

In line with Samaritans guidelines the Trustees are required to maintain a reserve of up to 12 months trading. The Trustees feel it is prudent to maintain extra reserves that are designated to cover the substantial costs that may be associated with improving our premises.

To maintain the on-going work of the branch, we are extremely grateful to individuals, organisations, businesses, the public and many of the branch's own volunteers who have raised funds for us/donated.

Resourcing

During the period of the report the charity's sole administrative support left their role. The vacancy is currently being covered by a volunteer whilst a permanent replacement is recruited.

FUTURE PLANS

It is becoming increasingly obvious that the current premises in its current format are not suitable for us to operate in a modern Samaritans environment. To this end we have been examining options. Our requirements are for a modern building on a major transport route with adequate staff parking, a suitable operations room, space for future face to face meetings, space for training facility, all areas disability friendly and some general office accommodation and rest facilities.

We have commenced a campaign to identify future fundraising opportunities.

Belfast Samaritans

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

Belfast Samaritans is governed by a Memorandum and Articles of Association (dated 20th January 2017) and Belfast Samaritans has a formal Branch Agreement (dated 1st December 2018) with Samaritans Central Charity.

Appointment of trustees

Trustees are elected by the members of the Branch at the Annual General Meeting. Appointment of the Director is subject to approval by the Samaritans Central Charity.

Organisational structure

The Branch Leadership Team, comprising of Trustees, Deputy Directors and Publicity Officer, is responsible for the day-to-day management of the charity, and normally meets every 6 to 8 weeks. As at the year-end, there are four elected and three ex-officio Trustees, and seven Deputy Directors with specific roles in the branch eg. volunteer support, recruitment, training etc. Three of these seven are also included in the four elected Trustees aforementioned.

Belfast Samaritans is an affiliate branch of Samaritans, a company limited by guarantee (No 757372), having its registered office at the Upper Mill, Kingston Road, Ewell, KT17 2AF.

Induction and training of trustees

Trustees are inducted and trained in accordance with Samaritans' national policy.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Belfast Samaritans 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) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

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.

Approved by order of the board of trustees on 30 June 2025 and signed on its behalf by:

Belfast Samaritans

Report of the Trustees
for the Year Ended 31 March 2025

Geraldine Molloy - Trustee

A handwritten signature in black ink that reads "Geraldine Molloy". The signature is written in a cursive style with a large initial 'G' and 'M'.

**Independent Examiner's Report to the Trustees of
Belfast Samaritans**

I report on the accounts of the company for the year ended 31 March 2025, which are set out on pages eight to twenty two.

Respective responsibilities of charity trustees and examiner

As the charity's trustees (and also the directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention.

Basis of the independent examiner's report

I have examined your charity accounts as required under Section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with Section 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of Section 396 of the Companies Act 2006 and with the methods and principles of the 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
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



Billy Drake

Lynn Drake & Co Ltd
Chartered Accountants
1st Floor
34 B-D Main Street
Moira
Co. Armagh
BT67 0LE

30 June 2025

Belfast Samaritans

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	2	57,072	-	57,072	63,449
Investment income	3	7,000	-	7,000	7,258
Total		<u>64,072</u>	<u>-</u>	<u>64,072</u>	<u>70,707</u>
EXPENDITURE ON					
Charitable activities					
Direct Charitable Activity	4	57,643	23,129	80,772	96,417
Governance		8,763	-	8,763	5,140
Total		<u>66,406</u>	<u>23,129</u>	<u>89,535</u>	<u>101,557</u>
NET INCOME/(EXPENDITURE)					
Other recognised gains/(losses)		(2,334)	(23,129)	(25,463)	(30,850)
Gains on revaluation of fixed assets		7,635	-	7,635	4,708
Net movement in funds		5,301	(23,129)	(17,828)	(26,142)
RECONCILIATION OF FUNDS					
Total funds brought forward		332,053	32,526	364,579	390,721
TOTAL FUNDS CARRIED FORWARD		<u>337,354</u>	<u>9,397</u>	<u>346,751</u>	<u>364,579</u>

The notes form part of these financial statements

Belfast Samaritans

Statement of Financial Position
31 March 2025

	Notes	31.3.25 £	31.3.24 £
FIXED ASSETS			
Tangible assets	9	107,179	112,688
Investments	10	223,948	211,124
		<hr/>	<hr/>
		331,127	323,812
CURRENT ASSETS			
Debtors	11	3,243	-
Cash at bank		35,709	90,736
		<hr/>	<hr/>
		38,952	90,736
CREDITORS			
Amounts falling due within one year	12	(23,328)	(49,969)
		<hr/>	<hr/>
NET CURRENT ASSETS		15,624	40,767
		<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		346,751	364,579
		<hr/>	<hr/>
NET ASSETS		346,751	364,579
		<hr/>	<hr/>
FUNDS	14		
Unrestricted funds		337,354	332,053
Restricted funds		9,397	32,526
		<hr/>	<hr/>
TOTAL FUNDS		346,751	364,579
		<hr/>	<hr/>

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.

The notes form part of these financial statements

Belfast Samaritans

Statement of Financial Position - continued
31 March 2025

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 30 June 2025 and were signed on its behalf by:

Geraldine Molloy - Trustee

A handwritten signature in black ink that reads "Geraldine Molloy". The signature is written in a cursive style with a large initial 'G'.

Alison McClelland - Trustee

A handwritten signature in black ink, appearing to be "Alison McClelland". The signature is written in a cursive style with a large initial 'A'.

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

(a) General information and basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102. 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 UK and Republic of Ireland issued in 2019 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act (Northern Ireland) 2013, the Companies Act 2006 and UK Generally Accepted Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity..

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

(b) Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

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 particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

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

(c) Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled. Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities (SoFA) when receivable. Income received from collections is recognised when received.

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

1. ACCOUNTING POLICIES - continued

Basis of preparing the financial statements

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

The charity receives government grants which are detailed within the notes to these financial statements. Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

(D) Expenditure recognition

All expenditure is accounted for on an accruals basis, inclusive of VAT which cannot be recovered and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

Costs of raising funds includes the costs associated with attracting voluntary incomes;
Expenditure on charitable activities includes those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them; and
Other expenditure represents those items not falling into the categories above.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Grants payable to third parties are within the charitable objectives. Where unconditional grants are offered, this is accrued as soon as the recipient is notified of the grant, as this gives rise to a reasonable expectation that the recipient will receive the grants. Where grants are conditional relating to performance then the grant is only accrued when any unfulfilled conditions are outside of the control of the charity.

(e) Support costs allocation

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

1. ACCOUNTING POLICIES - continued

Basis of preparing the financial statements

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources. Premises overheads have been allocated on an insert detail basis and other overheads have been allocated on a basis consistent with the use of resources.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

(f) Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Freehold Property	- 2% Straight Line
Fixtures & Fittings	- 10% Straight Line

(g) Financial Instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provision of the instrument.

Basic financial instruments are initially recognised at the amounts receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or relived and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designed hedging relationship.

1. ACCOUNTING POLICIES - continued

Basis of preparing the financial statements

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain is recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

(h) Impairment

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

(i) Provisions

Provisions are recognised when the charity has an obligation at the balance sheet date as a result of a past event, it is probable that an outflow of economic benefits will be required in settlement and the amount can be reliably estimated.

(j) Leases

Assets acquired under finance leases are capitalised and depreciated over the shorter of the lease term and the expected useful life of the asset. Minimum lease payments are apportioned between the finance charge and the reduction of the outstanding lease liability using the effective interest method. The related obligations, net of future finance charges, are included in creditors.

Rentals payable and receivable under operating leases are charged to the SoFA on a straight line basis over the period of the lease.

(k) Tax

No provision is required for taxation as the company is defined as a charity for taxation purposes. The charity is a registered charity and so such is entitled to certain tax exemptions on income and profits from investments and surpluses on any trading activities carried on in furtherance of the charity's primary objectives, if these profits and surpluses are applied solely for charitable purposes.

(l) Going concern

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

1. ACCOUNTING POLICIES - continued

Basis of preparing the financial statements

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

(m) Judgements estimates

The following judgements including those involving estimates that have been made in the process of applying the above accounting policies that have had the most significant effect on the amounts recognised in the financial statements and that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year:

(i) depreciation method and asset useful lives

The estimates and assumptions are reviewed on an ongoing basis considering the current and future market conditions.

Taxation

The charity is exempt from corporation tax on its charitable activities.

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.

2. DONATIONS AND LEGACIES

	31.3.25	31.3.24
	£	£
Fundraising and Donations	16,280	37,262
Gift aid	6,651	1,236
Legacies	30,197	21,505
Prison Refunds	2,311	2,621
Self generated Funds	1,633	825
	<u>57,072</u>	<u>63,449</u>

Belfast Samaritans

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

3. INVESTMENT INCOME

	31.3.25	31.3.24
	£	£
Dividends & Interest	7,000	7,258
	<u> </u>	<u> </u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs £	Totals £
Direct Charitable Activity	80,772	-	80,772
Governance	41	8,722	8,763
	<u> </u>	<u> </u>	<u> </u>
	<u>80,813</u>	<u>8,722</u>	<u>89,535</u>

5. NET INCOME/(EXPENDITURE)

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

	31.3.25	31.3.24
	£	£
Depreciation - owned assets	5,509	5,509
	<u> </u>	<u> </u>

6. INDEPENDENT EXAMINERS REMUNERATION

The independent examiners remuneration amounts to an independent examination fee of £3,000 (2024 - £3,000)

7. 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.

Belfast Samaritans

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

8. STAFF COSTS

	31.3.25	31.3.24
	£	£
Wages and salaries	11,906	8,305
	<u>11,906</u>	<u>8,305</u>

The average monthly number of employees during the year was as follows:

	31.3.25	31.3.24
Administrator	2	2
	<u>2</u>	<u>2</u>

No employees received emoluments in excess of £60,000.

9. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 April 2024 and 31 March 2025	106,456	33,802	140,258
DEPRECIATION			
At 1 April 2024	12,774	14,796	27,570
Charge for year	2,129	3,380	5,509
At 31 March 2025	14,903	18,176	33,079
NET BOOK VALUE			
At 31 March 2025	<u>91,553</u>	<u>15,626</u>	<u>107,179</u>
At 31 March 2024	<u>93,682</u>	<u>19,006</u>	<u>112,688</u>

Belfast Samaritans

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

10. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 April 2024	178,773
Additions	101,294
Disposals	(93,682)
	<hr/>
At 31 March 2025	186,385
	<hr/>
PROVISIONS	
At 1 April 2024	(32,351)
Provision for year	(5,212)
	<hr/>
At 31 March 2025	(37,563)
	<hr/>
NET BOOK VALUE	
At 31 March 2025	223,948
	<hr/> <hr/>
At 31 March 2024	211,124
	<hr/> <hr/>

Investment valuation summary as at 31 March 2025:

	£
Cash	2,466
Bonds	73,776
Alternative investments	51,739
Uk Equities Investments	24,823
Overseas	57,409
Global	17,375
Total Investments	223,948

The investments were valued by stockbrokers Evelyn Partners, The Ewart, 3 Bedford Street, Belfast, BT2 7EP at 31 March 2025.

Belfast Samaritans

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

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Prepayments	3,243	-

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Trade creditors	3,847	46,743
Accruals and Deferred Income	19,481	3,226
	<u>23,328</u>	<u>49,969</u>

Deferred Income

Deferred income represents grant and legacy income received in advance of the period in which the related expenditure is incurred. The income is therefore deferred and recognised in the Statement of Financial Activities in the following financial year, in line with the charity's income recognition policy.

At the year end the charity had the following deferred income:-

Source of Grant/ Legacy	Date Received	Amount (£)	Purpose
Eakin Foundation	18 March 2025	5,000	To be used for charitable activities in 2025/2026
National Lottery	28 March 2025	10,000	To be used for charitable activities in 2025/2026
Total Deferred Income		15,000	
		2025 (£)	2024 (£)
Deferred Income brought forward		-	-
Incoming resources deferred in the year		15,000	-
Amounts released from previous years		-	-
Deferred income carried forward		15,000	-

Belfast Samaritans

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

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
Fixed assets	97,782	9,397	107,179	112,688
Investments	223,948	-	223,948	211,124
Current assets	23,952	15,000	38,952	90,736
Current liabilities	(8,328)	(15,000)	(23,328)	(49,969)
	<u>337,354</u>	<u>9,397</u>	<u>346,751</u>	<u>364,579</u>

14. MOVEMENT IN FUNDS

	At 1/4/24 £	Net movement in funds £	At 31/3/25 £
Unrestricted funds			
General fund	332,053	5,301	337,354
Restricted funds			
Big Lottery Fund - (Capital)	1,597	(399)	1,198
Brian Stafford (Capital)	378	(94)	284
Legacies	21,505	(21,505)	-
Samaritans Ireland (Capital)	9,046	(1,131)	7,915
	<u>32,526</u>	<u>(23,129)</u>	<u>9,397</u>
TOTAL FUNDS	<u>364,579</u>	<u>(17,828)</u>	<u>346,751</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	64,072	(66,406)	7,635	5,301
Restricted funds				
Big Lottery Fund - (Capital)	-	(399)	-	(399)
Brian Stafford (Capital)	-	(94)	-	(94)
Legacies	-	(21,505)	-	(21,505)
Samaritans Ireland (Capital)	-	(1,131)	-	(1,131)
	<u>-</u>	<u>(23,129)</u>	<u>-</u>	<u>(23,129)</u>
TOTAL FUNDS	<u>64,072</u>	<u>(89,535)</u>	<u>7,635</u>	<u>(17,828)</u>

Belfast Samaritans

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

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/23 £	Net movement in funds £	At 31/3/24 £
Unrestricted funds			
General fund	378,076	(46,023)	332,053
Restricted funds			
Big Lottery Fund - (Capital)	1,996	(399)	1,597
Brian Stafford (Capital)	472	(94)	378
Legacies	-	21,505	21,505
Samaritans Ireland (Capital)	10,177	(1,131)	9,046
	<u>12,645</u>	<u>19,881</u>	<u>32,526</u>
TOTAL FUNDS	<u>390,721</u>	<u>(26,142)</u>	<u>364,579</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	49,202	(99,933)	4,708	(46,023)
Restricted funds				
Big Lottery Fund - (Capital)	-	(399)	-	(399)
Brian Stafford (Capital)	-	(94)	-	(94)
Legacies	21,505	-	-	21,505
Samaritans Ireland (Capital)	-	(1,131)	-	(1,131)
	<u>21,505</u>	<u>(1,624)</u>	<u>-</u>	<u>19,881</u>
TOTAL FUNDS	<u>70,707</u>	<u>(101,557)</u>	<u>4,708</u>	<u>(26,142)</u>

Belfast Samaritans

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

15. RELATED PARTY DISCLOSURES

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

16. POST BALANCE SHEET EVENTS

There were no significant post balance sheet events to report since the year end.

17. WINDING UP

Every member of the Company undertakes to contribute to the assets of the Company, in the event of the same being wound up while it is a member, or within one year after it ceases to be a member, for payment of the debts and liabilities of the Company contracted before it ceases to be a member, and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributor's among themselves, such amount as may be required not exceeding one pound.

18. SHARE CAPITAL

The Company is limited by guarantee and has no Share Capital.

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

	31.3.25	31.3.24
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Fundraising and Donations	16,280	37,262
Gift aid	6,651	1,236
Legacies	30,197	21,505
Prison Refunds	2,311	2,621
Self generated Funds	1,633	825
	<hr/>	<hr/>
	57,072	63,449
Investment income		
Dividends & Interest	7,000	7,258
	<hr/>	<hr/>
Total incoming resources	64,072	70,707
EXPENDITURE		
Charitable activities		
Wages	11,906	8,305
Rates and water	539	596
Insurance	1,613	1,546
Light and heat	6,426	7,705
Telephone	3,998	2,708
Postage and stationery	2,230	1,528
Advertising & Publicity Costs	1,178	1,048
Sundries	517	863
Donations to Branches	2,000	-
IT Expenses	1,571	1,683
Travelling & Volunteers	769	1,859
Hire of Equipment	-	371
Repairs & Renewals	5,499	6,475
Cleaning	2,231	1,278
Motor Van expenses	2,003	1,249
Training	804	7,304
Refreshments	1,622	1,607
NI Prison Expenses	29	47
Fund raising expenses	217	1,825
Depr - Fixtures & Fittings	3,380	3,380
Depr - Freehold property	2,129	2,129
General Office Levy	25,879	42,788
Special Events Conference /Anniversary	2,280	123
Carried forward	78,820	96,417

This page does not form part of the statutory financial statements

Belfast Samaritans

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

	31.3.25	31.3.24
	£	£
Charitable activities		
Brought forward	78,820	96,417
Donations	18	-
Premises Rental	1,975	-
	<hr/>	<hr/>
	80,813	96,417
Support costs		
Governance costs		
Accountancy Fee	3,240	2,880
Bank Charges	760	494
Legal & Professional Fees	2,903	-
Stockbroker Commission	1,819	1,766
	<hr/>	<hr/>
	8,722	5,140
	<hr/>	<hr/>
Total resources expended	89,535	101,557
	<hr/>	<hr/>
Net expenditure	<u>(25,463)</u>	<u>(30,850)</u>

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