SAMARITANS IN SPAIN (SIS) TREASURER'S HALF-YEAR REPORT FOR THE HALF-YEAR ENDING 30 JUNE 2026

1. Summary

A difficult first half-year financially for the Organisation.

Total Income in 2026	**€44179.34**
Total Expenses in 2026	**€56450.18**
~~SURPLUS~~/LOSS	**€12270.84**

2. Accounts

The balances on the current account and petty cash at start and end of year are as follows:

Movements on accounts	
31 December 2025	
Sabadell (per bank statement)	**€82054.06**
Petty Cash	**€100.00**
Total	**€82154.06**
30 June 2026	
Sabadell (per bank statement)	**€69783.22**
Petty Cash	**€100.00**
Total	**€69883.22**
~~SURPLUS~~/LOSS	**€12270.84**

Investment Bond

Investment Account Balances	
31 December 2025:	
Balance on 31 December 2025 (per bank statement)	**€1430.65**
30 June 2026	
Balance on 30 June 2026 (per bank statement)	**€1435.00**

3. Financial Performance

A large loss in the first half of 2026, made slightly worse by a double MegaCall payment in June. A large amount of money has been invested in the shop on various items. Historically we have always had more donations etc in the second half of the year, so by year end the figures may look better.

I must urge caution as we cannot sustain this pattern of spending and loss for a sustained period.

The Investment Bond has only fluctuated slightly during this year, as at time of writing it is slightly up but our decision to remove the bulk of the Bond in 2022 remains the correct decision.

Whilst the account still looks healthy it is essential to remember that €40000 is ring-fenced within the current account as a contingency fund should the organisation run into difficulty and be forced to shut down, this amount is what is estimated it could cost.

4. Net Worth

31 December 2025:	
Sabadell	€82054.06
Petty Cash	€100.00
Investment Bond	€1430.65
TOTAL	**€83584.71**
30 June 2026:	
Sabadell	€69783.22
Petty Cash	€100.00
Investment Bond	€1435.00
TOTAL	**€71318.22**
IN-YEAR ~~INCREASE or~~ DECREASE	**€12266.49**
CHECKS AND BALANCES	
Difference between Investment start & end of half-year figures	**€4.35**
Balance: Net Worth surplus or loss + difference between investment figures (should be the same as yearly surplus or loss)	**€12270.84**

5. IVA Obligations and Accounting

We have been submitting our IVA paperwork monthly and now understand the process for the calculation of IVA. We have discovered that IVA, whilst calculated monthly, is paid quarterly so, for example, if Jan, Feb & Mar are added together and have an overall negative balance there would be no IVA to pay for Q1.

We have paid no IVA in 2026 thus far. However we continue to pay Corporation Tax pre-payments, it is hoped that this will regularise on submission of our 2025 tax return and that some, if not all, of these pre-payments will be refunded to us.

6. Financial Control and Financial Security Procedures

Each year the Treasurer, in conjunction with the Board, reassesses the financial control procedures. The current procedures and changes implemented since 2019 are adequate to protect SiS.

The Board of Trustees agreed to allow travel expenses to be claimed wef 1 January 2022. A decision was taken at the December 2025 Board of Trustees Meeting to increase the rate per kilometer and reduce the personal contribution wef 1 January 2026.

Travel expenses will continue to be closely monitored, any claim that is likely to be a large amount must be agreed by the BoT in advance. This will remain the case so long as our financial situation remains good.

7. Audit 2025 Accounts

The audit company, Audicidad, completed the Audit for 2025, and we were found to be in compliance.

My personal thanks go to Debra Leaves, our bookkeeper, for her continued sterling support and work.

Signed Electronically A J Webster

Adrian John Webster 02 July 2026
Trustee Treasurer
Samaritans in Spain

Annex:

A. Financial Breakdown 1 January – 30 June 2026

ANNEX A TO
TREASURER'S HALF-YEAR REPORT 2026
DATED 02 JULY 2026

FINANCIAL BREAKDOWN FOR 1 JANUARY – 30 JUNE 2026

Description	Trustee	2023 Totals	2024 Totals	2025 Totals	2026 BUDGET	2026 Totals	Plus or Minus	% of Budget Used
INCOME								
Shop Donations	IGR	€ 66,390.24	€ 65,262.00	€ 64,158.00	€ 67,600.00	€ 32,883.00	-€ 34,717.00	48.64%
Donations & 3rd Party Events	IGE	€ 14,752.27	€ 29,191.48	€ 43,649.37	€ 20,000.00	€ 10,741.87	-€ 9,258.13	53.71%
Income taken for Petty Cash Top Up	IGR	€ 3,456.79	€ 1,331.00	-€ 160.00	€ 100.00	€ 0.00	-€ 100.00	0.00%
Donations from Named Sponsors	IGE	€ 1,200.00	€ 0.00	€ 0.00	€ 0.00	€ 0.00	€ 0.00	#DIV/0!
SiS Events	IGE	€ 3,490.00	€ 3,126.00	€ 0.00	€ 3,500.00	€ 0.00	-€ 3,500.00	0.00%
Other income (tee shirts, room rental, recycling, movement of monies between banks....etc)	TRES	€ 9.80	€ 2,495.10	€ 1,322.00	€ 0.00	€ 16.47	€ 16.47	#DIV/0!
Auction Donations	IGR	€ 390.00	€ 913.00	€ 674.00	€ 700.00	€ 538.00	-€ 162.00	76.86%
TOTALS		€ 89,689.10	€ 102,318.58	€ 109,643.37	€ 91,900.00	€ 44,179.34	-€ 47,720.66	**48.07%**
EXPENDITURE								
Punta Prima Centre rent, tax, community charge	TRES	€ 31,790.52	€ 33,317.28	€ 34,169.68	€ 30,000.00	€ 17,391.84	€ 12,608.16	57.97%

Electricity & Water	TRES	€ 1,589.37	€ 1,478.69	€ 1,853.60	€ 1,700.00	€ 684.31	€ 1,015.69	40.25%
Maintenance & Cleaning	IGR	€ 3,993.86	€ 2,446.57	€ 259.38	€ 400.00	€ 1,052.34	-€ 652.34	263.09%
Office Consumables	IGR	€ 1,833.04	€ 3,885.00	€ 2,764.70	€ 2,500.00	€ 2,406.29	€ 93.71	96.25%
Equipment Purchase (repairs & renewals	BOT	€ 110.00	€ 2,729.76	€ 1,502.66	€ 1,000.00	€ 1,024.88	-€ 24.88	102.49%
Equipment Rental/Printer Copier	BOT	€ 557.43	€ 601.12	€ 433.77	€ 500.00	€ 251.70	€ 248.30	50.34%
Vodafone	TRES	€ 2,702.58	€ 2,718.29	€ 2,910.34	€ 2,800.00	€ 1,461.66	€ 1,338.34	52.20%
Mobile Phone Top Up/SIMs	LSD	€ 0.00	€ 0.00	€ 0.00	€ 0.00	€ 0.00	€ 0.00	#DIV/0!
Centre Telephone System (Megacall)	TRES	€ 17,903.43	€ 20,899.24	€ 28,336.11	€ 28,500.00	€ 18,278.39	€ 10,221.61	64.13%
Refurb Costs	BOT	€ 3,772.78	€ 0.00	€ 0.00	€ 0.00	€ 0.00	€ 0.00	#DIV/0!
Volunteer Travel Costs	LSD	€ 1,320.97	€ 670.46	€ 1,091.25	€ 1,300.00	€ 1,147.17	€ 152.83	88.24%
Trustee Board - Travel	BOT	€ 1,002.58	€ 3,045.23	€ 1,268.38	€ 2,000.00	€ 392.30	€ 1,607.70	19.62%
Meeting Costs	SEC	€ 278.80	€ 367.24	€ 375.00	€ 400.00	€ 606.28	-€ 206.28	151.57%
Event Costs	IGE	€ 546.68	€ 60.00	€ 62.79	€ 200.00	€ 0.00	€ 200.00	0.00%
Recruitment advertising/related costs	PRES	€ 0.00	€ 0.00	€ 0.00	€ 0.00	€ 0.00	€ 0.00	#DIV/0!
Vols Welfare costs	LSD	€ 13.00	€ 393.77	€ 507.91	€ 600.00	€ 159.00	€ 441.00	26.50%
Vols Training Costs (not logged in 2018)	LST	€ 2,158.37	€ 2,582.32	€ 250.00	€ 2,000.00	€ 0.00	€ 2,000.00	0.00%
Marketing (advertising signage tee shirts etc)	PRES	€ 7,454.04	€ 6,270.81	€ 23,698.91	€ 5,000.00	€ 3,310.40	€ 1,689.60	66.21%
External Marketing - In Touch Marketing	TRES	€ 0.00	€ 1,260.00	€ 1,965.00	€ 2,160.00	€ 1,050.00	€ 1,110.00	48.61%
Marketing (Web hosting - Ipower)	PRES	€ 39.89	€ 511.45	€ 105.97	€ 600.00	€ 707.20	-€ 107.20	117.87%

Bank Charges	TRES	€ 268.36	€ 254.81	€ 117.75	€ 150.00	€ 158.25	-€ 8.25	105.50%
Legal Fees	SEC	€ 1,019.19	€ 1,161.60	€ 1,161.60	€ 1,100.00	€ 496.30	€ 603.70	45.12%
Insurance	SEC	€ 334.92	€ 1,299.63	€ 1,000.72	€ 1,000.00	€ 1,064.74	-€ 64.74	106.47%
Withholding tax on rent	TRES	€ 0.00	€ 0.00	€ 1,704.71	€ 0.00	€ 225.62	-€ 225.62	#DIV/0!
SUMA - water charges	TRES	€ 234.72	€ 234.72	€ 586.80	€ 600.00	€ 293.40	€ 306.60	48.90%
Tax Accountant	TRES	€ 6,170.88	€ 2,722.50	€ 4,537.50	€ 3,600.00	€ 907.50	€ 2,692.50	25.21%
Subscriptions	SEC	€ 1,742.86	€ 2,322.13	€ 2,346.74	€ 2,500.00	€ 1,752.05	€ 747.95	70.08%
Audit (inc temporary Data Protection in 2017)	TRES	€ 1,089.00	€ 1,089.00	€ 1,089.00	€ 1,100.00	€ 1,252.36	-€ 152.36	113.85%
Other Fees (movement of monies between banks......etc)	TRES	€ 0.00	€ 0.00	€ 1,162.00	€ 0.00	€ 376.20	-€ 376.20	#DIV/0!
IVA Payments	TRES	€ 0.00	€ 243.19	€ 0.00	€ 190.00	€ 0.00	€ 190.00	0.00%
TOTALS		**€ 87,927.27**	**€ 92,564.81**	**€ 115,262.27**	**€ 91,900.00**	**€ 56,450.18**	**€ 35,449.82**	**61.43%**
KEY								

PRES - PRESIDENT		OVERALL 2025				
SEC - SECRETARY						
TRES - TREASURER		INCOME BUDGETED	€ 91,900.00			
LSD - LISTENER SERVICES		EXPENDITURE BUDGETED	€ 91,900.00			
LST - LISTENER SERVICES TRAINING		DIFFERENCE	€ 0.00			
IGR - INCOME GENERATION RETAIL						
IGE - INCOME GENERATION EVENTS		ACTUAL INCOME	€ 44,179.34			
BOT - BOARD OF TRUSTEES		ACTUAL EXPENDITURE	€ 56,450.18			
		DIFFERENCE	-€ 12,270.84			

NOTES

IVA - We will NEVER receive IVA back even if we have negative balance. IVA is worked out on shop income and balanced against qualifying expenses with the resulting balance being our liability or a Nil Return