SAMARITANS IN SPAIN (SIS) TREASURER'S HALF YEAR REPORT FOR THE HALF YEAR ENDING 30 JUNE 2025

1. Summary

2025 has been an incredible year financially for Samaritans in Spain so far.

Total Income in 2025	**€57228.41**
Total Expenses in 2025	**€54529.56**
SURPLUS/~~LOSS~~	**€2698.85**

2. Bank Accounts

The balances on the current accounts at start and end of year are as follows:

Movements on bank current accounts	
31 December 2024:	
Sabadell balance on 31 December 2024 (per bank statement)	**€87512.96**
30 June 2024:	
Sabadell balance on 30 June 2025 (per bank statement)	**€90211.81**
SURPLUS/~~LOSS~~	**€2698.85**

Investment Bond

Investment Account Balances	
31 December 2024:	
Balance on 31 December 2024 (per bank statement)	**€259.26**
30 June 2025	
Balance on 30 June 2025 (per bank statement)	**€264.23**

3. Financial Performance

A solid year for the shop, it continues to perform superbly, all credit must go to Les Holloway and the Shop Team for their efforts. This half-year has seen us exceed our 3rd party donations budget figure by over 140%.

All the more incredible is that we are still showing a surplus in spite of updating almost all of our marketing and awareness items, with only a few outstanding to be done. We have also invested in a number of wide-ranging radio campaigns.

The Investment Bond has only fluctuated slightly during this half-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. However it has been agreed by the Board of Trustees to increase the Investment Bond slightly with the funds that were held in Teaming. We have removed €1162 from Teaming and at the earliest opportunity, a trip to the bank is needed, that will be used to increase the Investment Bond.

Whilst the account looks very 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. In addition, €1162 is ring-fenced to increase the Investment Bond.

4. Net Worth

31 December 2024:	
Sabadell balance on 31 December 2024	€87512.96
Investment Bond Balance on 31 December 2024	€259.26
TOTAL	**€87772.22**
30 JUNE 2025:	
Sabadell balance on 30 June 2025	€90211.81
Investment Bond Balance on 30 June 2025	€264.23
TOTAL	**€90476.04**
IN-YEAR INCREASE ~~or DECREASE~~	**€2703.82**

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 on thus far in 2025.

Full credit must go to Debra Leaves, our bookkeeper, for her continued sterling work throughout the first half of 2025.

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. This has been closely monitored, and it has been agreed to allow reasonable expense claims to continue, anything 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 2024

The audit company, Audicidad, completed the Audit for 2024 and found us to be compliant and have no issues.

Signed Electronically A J Webster

Adrian John Webster 4 July 2025
Trustee Treasurer
Samaritans in Spain

Annex:

A. Financial Breakdown 1 January – 30 June 2025

ANNEX A TO
TREASURER'S HALF YEAR REPORT 2025
DATED 4 JULY 2025

FINANCIAL BREAKDOWN FOR 1 JANUARY – 30 JUNE 2025

Description	Trustee	2022 Totals	2023 Totals	2024 Totals	2025 BUDGET	2025 SPEND	Plus or Minus	% of Budget Used
INCOME								
Shop Donations	IGR	€ 59,934.73	€ 66,390.24	€ 65,262.00	€ 67,600.00	€ 33,992.00	-€ 33,608.00	50.28%
Donations & 3rd Party Events	IGE	€ 7,707.75	€ 14,752.27	€ 29,191.48	€ 15,000.00	€ 21,652.41	€ 6,652.41	144.35%
Income taken for Petty Cash Top Up	IGR	€ 2,878.40	€ 3,456.79	€ 1,331.00	€ 1,000.00	€ 0.00	-€ 1,000.00	0.00%
Donations from Named Sponsors	IGE	€ 0.00	€ 1,200.00	€ 0.00	€ 0.00	€ 0.00	€ 0.00	#DIV/0!
SiS Events	IGE	€ 3,024.65	€ 3,490.00	€ 3,126.00	€ 3,500.00	€ 0.00	-€ 3,500.00	0.00%
Other income (tee shirts, room rental, recycling, movement of monies between banks....etc)	TRES	€ 39,481.91	€ 9.80	€ 2,495.10	€ 0.00	€ 1,162.00	€ 1,162.00	#DIV/0!
Auction Donations	IGR	€ 589.00	€ 390.00	€ 913.00	€ 600.00	€ 422.00	-€ 178.00	70.33%
TOTALS		€ 113,616.44	€ 89,689.10	€ 102,318.58	€ 87,700.00	€ 57,228.41	-€ 30,471.59	**65.25%**
EXPENDITURE								

Punta Prima Centre rent, tax, community charge	TRES	€ 30,131.44	€ 31,790.52	€ 33,317.28	€ 30,000.00	€ 16,961.38	€ 13,038.62	56.54%
Electricity & Water	TRES	€ 1,996.79	€ 1,589.37	€ 1,478.69	€ 1,700.00	€ 765.25	€ 934.75	45.01%
Maintenance & Cleaning	IGR	€ 3,248.40	€ 3,993.86	€ 2,446.57	€ 1,000.00	€ 48.40	€ 951.60	4.84%
Office Consumables	IGR	€ 801.36	€ 1,833.04	€ 3,885.00	€ 3,090.00	€ 1,581.41	€ 1,508.59	51.18%
Equipment Purchase (repairs & renewals	BOT	€ 883.14	€ 110.00	€ 2,729.76	€ 1,500.00	€ 0.00	€ 1,500.00	0.00%
Equipment Rental/Printer Copier	BOT	€ 862.46	€ 557.43	€ 601.12	€ 800.00	€ 254.42	€ 545.58	31.80%
Vodafone	TRES	€ 2,636.10	€ 2,702.58	€ 2,718.29	€ 3,800.00	€ 1,488.97	€ 2,311.03	39.18%
Mobile Phone Top Up/SIMs	LSD	€ 0.00	€ 0.00	€ 0.00	€ 200.00	€ 0.00	€ 200.00	0.00%
Centre Telephone System (Megacall)	TRES	€ 16,189.93	€ 17,903.43	€ 20,899.24	€ 18,000.00	€ 12,961.22	€ 5,038.78	72.01%
Refurb Costs	BOT	€ 0.00	€ 3,772.78	€ 0.00	€ 0.00	€ 0.00	€ 0.00	#DIV/0!
Volunteer Travel Costs	LSD	€ 0.00	€ 1,320.97	€ 670.46	€ 2,000.00	€ 92.69	€ 1,907.31	4.63%
Charity Shop Vols Costs		€ 40.00						
Trustee Board - Travel	BOT	€ 363.51	€ 1,002.58	€ 3,045.23	€ 3,000.00	€ 443.60	€ 2,556.40	14.79%
Meeting Costs	SEC	€ 74.92	€ 278.80	€ 367.24	€ 400.00	€ 1,337.26	-€ 937.26	334.32%
Event Costs	IGE	€ 57.24	€ 546.68	€ 60.00	€ 500.00	€ 62.79	€ 437.21	12.56%
Recruitment advertising/related costs	PRES	€ 0.00	€ 0.00	€ 0.00	€ 150.00	€ 0.00	€ 150.00	0.00%
Vols Welfare costs	LSD	€ 24.00	€ 13.00	€ 393.77	€ 500.00	€ 65.21	€ 434.79	13.04%
Vols Training Costs (not logged in 2018)	LST	€ 1,156.67	€ 2,158.37	€ 2,582.32	€ 3,000.00	€ 0.00	€ 3,000.00	0.00%
Marketing (advertising signage tee shirts etc)	PRES	€ 1,208.36	€ 7,454.04	€ 6,270.81	€ 5,000.00	€ 10,528.91	-€ 5,528.91	210.58%

External Marketing - In Touch Marketing	TRES	€ 0.00	€ 0.00	€ 1,260.00	€ 2,160.00	€ 900.00	€ 1,260.00	41.67%
Marketing (Web hosting - Ipower)	PRES	€ 485.43	€ 39.89	€ 511.45	€ 600.00	€ 0.00	€ 600.00	0.00%
Bank Charges	TRES	€ 66.40	€ 268.36	€ 254.81	€ 250.00	€ 48.40	€ 201.60	19.36%
Legal Fees	SEC	€ 798.60	€ 1,019.19	€ 1,161.60	€ 1,100.00	€ 726.00	€ 374.00	66.00%
Insurance	SEC	€ 333.53	€ 334.92	€ 1,299.63	€ 500.00	€ 1,000.72	-€ 500.72	200.14%
Withholding tax on rent	TRES	€ 0.00	€ 0.00	€ 0.00	€ 0.00	€ 0.00	€ 0.00	#DIV/0!
SUMA - water charges	TRES	€ 234.72	€ 234.72	€ 234.72	€ 250.00	€ 293.40	-€ 43.40	117.36%
Tax Accountant	TRES	€ 907.50	€ 6,170.88	€ 2,722.50	€ 3,600.00	€ 1,815.00	€ 1,785.00	50.42%
Subscriptions	SEC	€ 0.00	€ 1,742.86	€ 2,322.13	€ 2,500.00	€ 2,065.53	€ 434.47	82.62%
Audit (inc temporary Data Protection in 2017)	TRES	€ 1,089.00	€ 1,089.00	€ 1,089.00	€ 1,100.00	€ 1,089.00	€ 11.00	99.00%
Other Fees (movement of monies between banks.....etc)	TRES	€ 180.00	€ 0.00	€ 0.00	€ 0.00	€ 0.00	€ 0.00	#DIV/0!
IVA Payments	TRES	€ 0.00	€ 0.00	€ 243.19	€ 1,000.00	€ 0.00	€ 1,000.00	0.00%
TOTALS		**€ 63,769.50**	**€ 87,927.27**	**€ 92,564.81**	**€ 87,700.00**	**€ 54,529.56**	**€ 33,170.44**	**62.18%**
KEY								

PRES - PRESIDENT		OVERALL 2025						
SEC - SECRETARY								
TRES - TREASURER		INCOME BUDGETED			€ 87,700.00			
LSD - LISTENER SERVICES		EXPENDITURE BUDGETED			€ 87,700.00			
LST - LISTENER SERVICES TRAINING		DIFFERENCE			€ 0.00			
IGR - INCOME GENERATION RETAIL								
IGE - INCOME GENERATION EVENTS		ACTUAL INCOME			€ 57,228.41			
BOT - BOARD OF TRUSTEES		ACTUAL EXPENDITURE			€ 54,529.56			
		DIFFERENCE			€ 2,698.85			

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