

Samaritans of Halifax and Calderdale

Charity number 1168172

Annual Report and Financial Statements for the year ended 31 March 2021



West Yorkshire Community Accounting Service

Samaritans of Halifax and Calderdale

Annual Report and Financial Statements for the year ended 31 March 2021

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Prepared by West Yorkshire Community Accounting Service

Samaritans of Halifax and Calderdale

Trustees' report for the year ended 31 March 2021

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
S Jenkins	Chair to May 2020	
C Blagbrough	Chair from May 2020	Appointed May 2020
J Kinsella	Treasurer to November 2020	
A Young	Treasurer from November 2020	Appointed October 2020
M Walters	Secretary	Resigned January 2021
B Heyhoe		
D Wilkinson		Resigned January 2021
S Vickerman		
D Gilman		
S Cooper		
D Weaver		Appointed August 2020
Charity number	1168172	Registered in England and Wales

Registered and principal address	Bankers
29 Harrison Road	Barclays Bank Plc
Halifax	7 Commercial Street
West Yorkshire	Halifax
HX1 2AF	HX1 1BE

Independent examiner

Helen Galvin FCCA

West Yorkshire Community Accounting Service

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a Charitable Incorporated Organisation (CIO) registered on 12 July 2016 and is governed by a constitution revised 1 October 2016.

Method of recruitment and appointment of trustees

The trustees of the charity are appointed by the members at the AGM.

Objectives and activities

The charity's objects

The objects of the charity are:-

To enable persons in Halifax, Calderdale and the surrounding area as well as elsewhere 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

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

To collaborate with and support Samaritans Central Charity and its affiliated branches in fulfilling these objects.

Samaritans of Halifax and Calderdale

Trustees' report (continued) for the year ended 31 March 2021

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular serve the advancement of health and the saving of lives.

The trustees believe that the objectives, (of working for the assistance of persons who are suicidal, despairing or in distress), improve the emotional wellbeing of persons in the community and reduce the loss of life. This is a self evident benefit to the public. The service is provided, and freely available at no cost to any person. There is no significant private benefit from any activities of the organisation.

Achievements and performance

It has been a difficult year due to Covid-19, particularly with the closure of the shop throughout lockdown which has led to decreased income throughout the period. We took advantage of the support available from the government to assist with the reduced income for the Charity.

The overall results have reduced when compared to last year, part of this is due to taking advantage of the time that the shop was closed during lockdown which enabled us to redecorate and upgrade both the interior and exterior of the shop.

Costs overall have decreased with the shop landlord allowing rent free periods throughout Covid-19 and donations were not made to the regional office this year.

Financial review

The net expenditure for the year was £13,338, including net expenditure of £5,638 on unrestricted funds and net expenditure of £7,700 on designated funds.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £56,584.

The trustees note that their income is not assured and aim to hold a freely available general reserve such that the charity could operate at around its existing level of service for at least two years. Based on projected expenditure levels for the coming year 2021/22 the projected running costs currently equate to approximately £80,000 over a two year period. The actual free reserves fell short of this target but the Trustees feel this is adequate in the current climate to be able to continue to meet the aims of our constitution without interruption.

Coronavirus impact statement

Whilst the charity has been affected by the Covid-19 pandemic, with the shop reopening and things returning more back to normal, we believe the accounts will show a stronger position next year.

We have ample cash reserves and there is little risk that the charity will struggle in the foreseeable future.

There are no material uncertainties and the charity should be considered to be a going concern.

Signed on behalf of the board of trustees on 24/8/2021

Samaritans of Halifax and Calderdale

Independent examiner's report to the trustees of Samaritans of Halifax and Calderdale

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 31 March 2021, which are set out on pages 5 to 11.

Responsibilities and basis of report

As the charity trustees of the CIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the CIO's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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;
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts 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 accounts to be reached.

Signed:  Name: Helen Galvin FCCA

26/8/2021

West Yorkshire Community Accounting Service

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Samaritans of Halifax and Calderdale
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 March 2021

	Notes	2021 Unrestricted funds £	2021 Designated funds £	2021 Total funds £	2020 Total funds £
Income from:					
Grants, donations and legacies	(2)	12,250	-	12,250	7,914
Shop income		11,334	-	11,334	35,299
Fundraising events		1,993	-	1,993	1,338
Total income		25,577	-	25,577	44,551
Expenditure on:					
Rent		2,268	-	2,268	6,804
Rates		1,275	-	1,275	94
Insurance		895	-	895	891
Utilities		6,535	-	6,535	7,063
Telephone and broadband		3,127	-	3,127	2,330
Postage and stationery		1,279	-	1,279	1,502
Advertising and publicity		-	-	-	5,016
Repairs and maintenance		5,952	7,700	13,652	6,365
Cleaning and consumables		3,131	-	3,131	3,315
Branch affiliation fee levy		1,247	-	1,247	1,809
Volunteer expenses		2,372	-	2,372	3,414
Legal and professional fees		804	-	804	229
Depreciation		277	-	277	175
Independent examination		480	-	480	480
Fundraising expenses		36	-	36	137
Recruitment and training		374	-	374	1,184
AGM and committee expenses		43	-	43	749
Equipment and IT		1,120	-	1,120	-
Donations		-	-	-	5,100
Total expenditure		31,215	7,700	38,915	46,657
Net (expenditure)		(5,638)	(7,700)	(13,338)	(2,106)
Fund balances brought forward		311,962	7,700	319,662	321,768
Fund balances carried forward	(3)	306,324	-	306,324	319,662

All incoming resources and resources expended derive from continuing activities.

Samaritans of Halifax and Calderdale

Balance sheet

as at 31 March 2021

	2021 Unrestricted £	2021 Designated £	2021 Total £	2020 Total £
Fixed assets				
Tangible assets	(4) 242,040	-	242,040	241,467
Total fixed assets	<u>242,040</u>	<u>-</u>	<u>242,040</u>	<u>241,467</u>
Current assets				
Debtors and prepayments	(5) 300	-	300	2,980
Cash at bank	61,222	7,700	68,922	78,183
Total current assets	<u>61,522</u>	<u>7,700</u>	<u>69,222</u>	<u>81,163</u>
Current liabilities: amounts falling due within one year				
Creditors and accruals	(6) 4,938	-	4,938	2,968
Total current liabilities	<u>4,938</u>	<u>-</u>	<u>4,938</u>	<u>2,968</u>
Net current assets	<u>56,584</u>	<u>7,700</u>	<u>64,284</u>	<u>78,195</u>
Net assets	<u>298,624</u>	<u>7,700</u>	<u>306,324</u>	<u>319,662</u>
Funds				
Unrestricted funds	306,324	-	306,324	311,962
Restricted funds	-	-	-	-
Designated funds	-	-	-	7,700
Total funds	<u>306,324</u>	<u>-</u>	<u>306,324</u>	<u>319,662</u>

Samaritans of Halifax and Calderdale

Notes to the accounts

for the year ended 31 March 2021

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Donated goods for resale are valued at the amount actually realised upon their sale.

Donated assets, facilities or services are valued at their estimated value to the charity. This is the price that the charity estimates it would pay in the open market for equivalent items; or services and facilities of equivalent utility to the charity.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Tangible fixed assets costing more than £500 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Freehold land: nil

Fixtures and fittings -15% on reducing balance

Computer equipment -15% on reducing balance

Samaritans of Halifax and Calderdale

Notes to the accounts

for the year ended 31 March 2021

1 Accounting policies continued

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

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

Leases

Rents under operating leases are charged on a straight line basis over the lease term or to an earlier date if the lease can be determined without financial penalty.

Samaritans of Halifax and Calderdale

Notes to the accounts continued

for the year ended 31 March 2021

2 Grants and donations

	2021 Unrestricted funds £	2021 Total funds £	2020 Total funds £
National Offender Management Service (NOMS)	-	-	3,409
Calderdale MBC	10,000	10,000	-
Donations and legacies	2,250	2,250	4,505
	<u>12,250</u>	<u>12,250</u>	<u>7,914</u>

3 Designated funds

Balance b/f £	Incoming £	Outgoing £	Balance c/f £
<u>7,700</u>	<u>-</u>	<u>7,700</u>	<u>-</u>

Purpose of restriction
For refurbishment costs

4 Tangible assets

	Computer equipment	Fixtures, fittings and equipment £	Freehold property £	Total £
Cost				
At 1 April 2020	-	24,864	240,473	265,337
Additions	850	-	-	850
Disposals	-	-	-	-
At 31 March 2021	<u>850</u>	<u>24,864</u>	<u>240,473</u>	<u>266,187</u>
Depreciation				
At 1 April 2020	-	23,870	-	23,870
Charge for year	128	149	-	277
At 31 March 2021	<u>128</u>	<u>24,019</u>	<u>-</u>	<u>24,147</u>
Net book value				
At 31 March 2021	<u>722</u>	<u>845</u>	<u>240,473</u>	<u>242,040</u>
At 31 March 2020	<u>-</u>	<u>994</u>	<u>240,473</u>	<u>241,467</u>

5 Debtors and prepayments

	2021 £	2020 £
Debtors	181	2,850
Prepayments	119	130
	<u>300</u>	<u>2,980</u>

6 Creditors and accruals

	2021 £	2020 £
Creditors	3,583	1,873
Accruals	1,355	1,095
	<u>4,938</u>	<u>2,968</u>

Samaritans of Halifax and Calderdale

Notes to the accounts continued

for the year ended 31 March 2021

7 Related party transactions

Trustee expenses

During the year 3 trustees were paid a total of £391 in respect of travel (previous year: 3 trustees and £412)

Trustee remuneration and benefits

No trustee received any remuneration or benefit during this or the previous year.

8 Operating leases

Expected future minimum lease payments over the remaining life of the lease, analysed into the period in which the commitment falls due:

Elland shop

	£
Within one year	7,472
In the second to fifth years inclusive	25,568
	<u>33,040</u>

Samaritans of Halifax and Calderdale

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 March 2021

	2021 Unrestricted funds £	2020 Unrestricted funds £	2021 Designated funds £	2020 Designated funds £	2020 Restricted funds £	2021 Total funds £	2020 Total funds £
Income							
Grants, donations and legacies	12,250	4,505	-	-	3,409	12,250	7,914
Shop income	11,334	35,299	-	-	-	11,334	35,299
Fundraising events	1,993	1,338	-	-	-	1,993	1,338
Total income	25,577	41,142	-	-	3,409	25,577	44,551
Expenditure							
Rent	2,268	6,804	-	-	-	2,268	6,804
Rates	1,275	94	-	-	-	1,275	94
Insurance	895	891	-	-	-	895	891
Utilities	6,535	7,063	-	-	-	6,535	7,063
Telephone and broadband	3,127	2,330	-	-	-	3,127	2,330
Postage and stationery	1,279	1,502	-	-	-	1,279	1,502
Advertising and publicity	-	5,016	-	-	-	-	5,016
Repairs and maintenance	5,952	6,365	7,700	-	-	13,652	6,365
Cleaning and consumables	3,131	3,315	-	-	-	3,131	3,315
Branch affiliation fee levy	1,247	1,809	-	-	-	1,247	1,809
Volunteer expenses	2,372	1,472	-	-	1,942	2,372	3,414
Legal and professional fees	804	229	-	-	-	804	229
Depreciation	277	175	-	-	-	277	175
Independent examination	480	480	-	-	-	480	480
Fundraising expenses	36	137	-	-	-	36	137
Recruitment and training	374	1,184	-	-	-	374	1,184
AGM and committee expenses	43	749	-	-	-	43	749
Equipment and IT	1,120	-	-	-	-	1,120	-
Donations	-	5,100	-	-	-	-	5,100
Total expenditure	31,215	44,715	7,700	-	1,942	38,915	46,657
Net (expenditure) / income	(5,638)	(3,573)	(7,700)		1,467	(13,338)	(2,106)
Transfers between funds	-	(6,233)	-	7,700	(1,467)	-	-
Net movement in funds	(5,638)	(9,806)	(7,700)	7,700	-	(13,338)	(2,106)
Fund balances brought forward	311,962	321,768	7,700	-	-	319,662	321,768
Fund balances carried forward	306,324	311,962	-	7,700	-	306,324	319,662