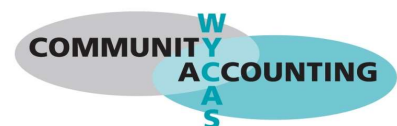


Samaritans of Halifax and Calderdale

Charity number 1168172

Annual Report and Financial Statements for the year ended 31 March 2022



West Yorkshire Community Accounting Service

Samaritans of Halifax and Calderdale

Annual Report and Financial Statements for the year ended 31 March 2022

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Prepared by West Yorkshire Community Accountancy Service CIO

Samaritans of Halifax and Calderdale

Trustees' report for the year ended 31 March 2022

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
C Blagbrough	Chair	
A Young	Treasurer	
S Jenkins		
J Kinsella		Resigned November 2021
B Heyhoe		
S Vickerman		Resigned November 2021
D Gilman		Resigned November 2021
S Cooper		
D Weaver		
N Helliwell		Appointed November 2021
		Resigned April 2022
R Hopwood		Appointed November 2021
J Littlewood		Appointed November 2021
S Newton		Appointed November 2021
Charity number	1168172	Registered in England and Wales
Registered and principal address	Bankers	
29 Harrison Road	Barclays Bank Plc	Unity Trust Bank Plc
Halifax	7 Commercial Street	Four Brindleyplace
West Yorkshire	Halifax	Birmingham
HX1 2AF	HX1 1BE	B1 2JB

Independent examiner

Helen Galvin FCCA

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a Charitable Incorporated Organisation (CIO) association formed 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

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 2022

Objectives and activities (continued)

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

Throughout the year, the charity continued to support anyone who needed someone to talk to, which was especially needed through a difficult period following the Covid-19 pandemic. We are continually recruiting new volunteers to keep the branch operating in key hours of need.

Financially the charity has had a difficult year, with income being lower following the Covid-19 pandemic and overall rising costs of living resulting in the charity has made an overall loss in the year.

The charity is hopeful with future fundraising opportunities, we can return to covering our outgoings in the upcoming year.

Financial review

The net expenditure for the year was £5,281, including net expenditure of £6,601 on unrestricted funds and net income of £1,320 on restricted funds.

Towards the start of the year, the shop sales were slow due to the ongoing affects of the pandemic.

The branch has planned to carry out additional fundraising activities to ensure costs of the branch are fully covered in the upcoming year.

New electricity rates have been fixed which should help reduce the gas and electricity bills slightly.

The branch still have ample supplies of cash in the bank to cover another 12 months of expenditure.

At the time of signing these accounts the charity has been impacted by the global Covid-19 virus. The trustees have reassessed the charity's ability to continue for at least 12 months from the date that the accounts are approved and conclude that no material uncertainties exist that cast significant doubt on the charity's ability to continue as a going concern.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £57,475.

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 2022/23 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.

Signed on behalf of the board of trustees on 02/08/2022

Duncan Weaver (Trustee)

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 2022, 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

13/09/2022

West Yorkshire Community Accountancy Service CIO

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 2022

	Notes	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
Income from:					
Grants, donations and legacies	(2)	2,454	1,590	4,044	12,250
Shop income		24,218	-	24,218	11,334
Fundraising events		1,450	-	1,450	1,993
Total income		<u>28,122</u>	<u>1,590</u>	<u>29,712</u>	<u>25,577</u>
Expenditure on:					
Rent		6,230	-	6,230	2,268
Rates		1,639	-	1,639	1,275
Insurance		1,838	-	1,838	895
Utilities		9,309	-	9,309	6,535
Telephone and broadband		2,751	-	2,751	3,127
Postage and stationery		1,189	-	1,189	1,279
Subscriptions		148	-	148	-
Repairs and maintenance		2,649	-	2,649	13,652
Cleaning and consumables		2,719	-	2,719	3,131
Branch affiliation fee levy		668	-	668	1,247
Volunteer expenses		2,590	-	2,590	2,372
Outreach and prison expenses		146	270	416	-
Legal and professional fees		-	-	-	804
Depreciation		313	-	313	277
Independent examination		480	-	480	480
Fundraising expenses		117	-	117	36
Recruitment and training		106	-	106	374
AGM and committee expenses		-	-	-	43
Equipment and supplies		1,464	-	1,464	934
Bank charges		48	-	48	-
Computer expenses		319	-	319	186
Total expenditure		<u>34,723</u>	<u>270</u>	<u>34,993</u>	<u>38,915</u>
Net expenditure		<u>(6,601)</u>	<u>1,320</u>	<u>(5,281)</u>	<u>(13,338)</u>
Fund balances brought forward		<u>306,324</u>	<u>-</u>	<u>306,324</u>	<u>319,662</u>
Fund balances carried forward	(3)	<u>299,723</u>	<u>1,320</u>	<u>301,043</u>	<u>306,324</u>

All incoming resources and resources expended derive from continuing activities.

Samaritans of Halifax and Calderdale

Balance sheet

as at 31 March 2022

	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed assets				
Tangible assets	(4) 242,248	-	242,248	242,040
Total fixed assets	<u>242,248</u>	<u>-</u>	<u>242,248</u>	<u>242,040</u>
Current assets				
Debtors and prepayments	(5) 550	-	550	300
Cash at bank and in hand	(6) 60,415	1,320	61,735	68,922
Total current assets	<u>60,965</u>	<u>1,320</u>	<u>62,285</u>	<u>69,222</u>
Current liabilities:				
amounts falling due within one year				
Creditors and accruals	(7) 3,490	-	3,490	4,938
Total current liabilities	<u>3,490</u>	<u>-</u>	<u>3,490</u>	<u>4,938</u>
Net current assets	<u>57,475</u>	<u>1,320</u>	<u>58,795</u>	<u>64,284</u>
Net assets	<u>299,723</u>	<u>1,320</u>	<u>301,043</u>	<u>306,324</u>
Funds				
Unrestricted funds	299,723	-	299,723	306,324
Restricted funds	-	1,320	1,320	-
Total funds	<u>299,723</u>	<u>1,320</u>	<u>301,043</u>	<u>306,324</u>

The financial statements were approved by the board of trustees on 02/08/2022

Duncan Weaver (Trustee)

Samaritans of Halifax and Calderdale

Notes to the accounts

for the year ended 31 March 2022

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 2022

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.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

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 2022

2 Grants, donations and legacies	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
Calderdale MBC	-		-	10,000
National Offender Management Service	-	1,590	1,590	-
Donations and legacies	2,454	-	2,454	2,250
	<u>2,454</u>	<u>1,590</u>	<u>4,044</u>	<u>12,250</u>

3 Restricted funds	Balance b/f £	Incoming £	Outgoing £	Balance c/f £
National Offender Management Service	-	1,590	270	1,320

Fund name

Purpose of restriction

National Offender Management Service Towards travel costs for the prison visiting team

4 Tangible assets	Computer equipment £	Fixtures, fittings and £	Freehold property £	Total £
<u>Cost</u>				
At 1 April 2021	850	24,864	240,473	266,187
Additions	521	-	-	521
At 31 March 2022	<u>1,371</u>	<u>24,864</u>	<u>240,473</u>	<u>266,708</u>
<u>Depreciation</u>				
At 1 April 2021	128	24,019	-	24,147
Charge for year	186	127	-	313
At 31 March 2022	<u>314</u>	<u>24,146</u>	<u>-</u>	<u>24,460</u>
<u>Net book value</u>				
At 31 March 2022	<u>1,057</u>	<u>718</u>	<u>240,473</u>	<u>242,248</u>
At 31 March 2021	<u>722</u>	<u>845</u>	<u>240,473</u>	<u>242,040</u>

Samaritans of Halifax and Calderdale
Notes to the accounts continued
for the year ended 31 March 2022

5 Debtors and prepayments	2022	2021
	£	£
Debtors	282	181
Prepayments	268	119
	<u>550</u>	<u>300</u>
6 Cash at bank and in hand	2022	2021
	£	£
Cash at bank	61,139	68,922
Cash in hand	596	-
	<u>61,735</u>	<u>68,922</u>
7 Creditors and accruals	2022	2021
	£	£
Creditors	1,467	3,583
Accruals	2,023	1,355
	<u>3,490</u>	<u>4,938</u>

8 Related party transactions

Trustee expenses

During the year 4 trustees were paid a total of £490 in respect of travel (previous year: 3 trustees and £391).

Trustee remuneration and benefits

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

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 2022

	2022 Unrestricted funds £	2021 Unrestricted funds £	2022 Restricted funds £	2021 Restricted funds £	2022 Total funds £	2021 Total funds £
Income						
Grants, donations and legacies	2,454	12,250	1,590	-	4,044	12,250
Shop income	24,218	11,334	-	-	24,218	11,334
Fundraising events	1,450	1,993	-	-	1,450	1,993
Total income	28,122	25,577	1,590	-	29,712	25,577
Expenditure						
Rent	6,230	2,268	-	-	6,230	2,268
Rates	1,639	1,275	-	-	1,639	1,275
Insurance	1,838	895	-	-	1,838	895
Utilities	9,309	6,535	-	-	9,309	6,535
Telephone and broadband	2,751	3,127	-	-	2,751	3,127
Postage and stationery	1,189	1,279	-	-	1,189	1,279
Subscriptions	148	-	-	-	148	-
Repairs and maintenance	2,649	13,652	-	-	2,649	13,652
Cleaning and consumables	2,719	3,131	-	-	2,719	3,131
Branch affiliation fee levy	668	1,247	-	-	668	1,247
Volunteer expenses	2,590	2,372	-	-	2,590	2,372
Outreach and prison expenses	146	-	270	-	416	-
Legal and professional fees	-	804	-	-	-	804
Depreciation	313	277	-	-	313	277
Independent examination	480	480	-	-	480	480
Fundraising expenses	117	36	-	-	117	36
Recruitment and training	106	374	-	-	106	374
AGM and committee expenses	-	43	-	-	-	43
Equipment and supplies	1,464	934	-	-	1,464	934
Bank charges	48	-	-	-	48	-
Computer expenses	319	186	-	-	319	186
Total expenditure	34,723	38,915	270	-	34,993	38,915
Net (expenditure) / income	(6,601)	(13,338)	1,320	-	(5,281)	(13,338)
Fund balances brought forward	306,324	319,662	-	-	306,324	319,662
Fund balances carried forward	299,723	306,324	1,320	-	301,043	306,324