

# **Samaritans of Halifax and Calderdale**

Charity number 1168172

## **Annual Report and Financial Statements for the year ended 31 March 2023**



West Yorkshire Community Accounting Service

**Samaritans of Halifax and Calderdale**

**Annual Report and Financial Statements**  
**for the year ended 31 March 2023**

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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 2023**

### **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:

<b>Name</b>	<b>Position</b>	<b>Dates</b>
Cal Blagbrough	Treasurer	Resigned September 2022
Abigail Young		
Stella Jenkins		Resigned November 2022
Brenda Heyhoe		Resigned November 2022
Stephen Cooper		Resigned November 2022
Daniel Weaver		Resigned April 2023
Richard Hopwood		
Joanne Littlewood		
Stephen Newton		
Jane Frechette		Appointed November 2022
Daniel Wilkinson		Appointed November 2022

<b>Charity number</b>	1168172	Registered in England and Wales
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<b>Registered and principal address</b>	<b>Bankers</b>	
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**

Katy Sargeant ACA

### **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 amended on 1 October 2016.

### **Method of recruitment and appointment of trustees**

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

# **Samaritans of Halifax and Calderdale**

## **Trustees' report (continued) for the year ended 31 March 2023**

### **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.

#### **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. We are continually recruiting new volunteers to keep the branch operating in key hours of need.

The charity's performance has remained relatively stable, making a loss again this year. A large amount of repair work was undertaken to the property in the year, which has contributed to the loss significantly. However, to counter this, the Samaritans ran a successful fundraising event during the year which almost covered the cost of these repairs.

#### **Financial review**

The net expenditure for the year was £3,967, including net expenditure of £3,806 on unrestricted funds and net expenditure of £161 on restricted funds after transfers.

#### **Reserves policy**

The charity's free reserves, excluding fixed assets, at the year end were £53,536.

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 2023/24 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.

Approved by the board of trustees on 13/09/2023

Simon Newton (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 2023, which are set out on pages 5 to 10.

#### **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.

Katy Sargeant ACA

13/9/23

#### **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 2023**

	Notes	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Total funds £
<b>Income from:</b>					
Grants, donations and legacies	(2)	5,037	995	6,032	4,044
Shop income		30,456	-	30,456	24,218
Fundraising events		5,900	-	5,900	1,450
Other income		185	-	185	-
<b>Total income</b>		<b>41,578</b>	<b>995</b>	<b>42,573</b>	<b>29,712</b>
<b>Expenditure on:</b>					
Rent		7,477	-	7,477	6,230
Rates		1,697	-	1,697	1,639
Insurance		1,727	-	1,727	1,838
Utilities		8,236	-	8,236	9,309
Telephone and broadband		2,813	-	2,813	2,751
Postage and stationery		209	-	209	1,189
Subscriptions		35	-	35	148
Repairs and maintenance		11,472	-	11,472	2,649
Cleaning and consumables		2,970	-	2,970	2,719
Branch affiliation fee levy		485	-	485	668
Volunteer expenses		2,488	-	2,488	2,590
Outreach and prison expenses		722	1,156	1,878	416
Legal and professional fees		184	-	184	-
Depreciation		337	-	337	313
Independent examination		504	-	504	480
Fundraising expenses		1,925	-	1,925	117
Recruitment and training		79	-	79	106
Equipment and supplies		947	-	947	1,464
Bank charges		218	-	218	48
Computer expenses		859	-	859	319
<b>Total expenditure</b>		<b>45,384</b>	<b>1,156</b>	<b>46,540</b>	<b>34,993</b>
<b>Net income / (expenditure)</b>		<b>(3,806)</b>	<b>(161)</b>	<b>(3,967)</b>	<b>(5,281)</b>
<b>Fund balances brought forward</b>		<b>299,723</b>	<b>1,320</b>	<b>301,043</b>	<b>306,324</b>
<b>Fund balances carried forward</b>	(3)	<b>295,917</b>	<b>1,159</b>	<b>297,076</b>	<b>301,043</b>

All incoming resources and resources expended derive from continuing activities.

**Samaritans of Halifax and Calderdale**  
**Balance sheet**  
**as at 31 March 2023**

	2023	2023	2023	2022
	Unrestricted	Restricted	Total	Total
	£	£	£	£
<b>Fixed assets</b>				
Tangible assets	(4) 242,381	-	242,381	242,248
<b>Total fixed assets</b>	<u>242,381</u>	<u>-</u>	<u>242,381</u>	<u>242,248</u>
<b>Current assets</b>				
Debtors and prepayments	(5) 2,044	-	2,044	550
Cash at bank and in hand	(6) 56,947	1,159	58,106	61,735
<b>Total current assets</b>	<u>58,991</u>	<u>1,159</u>	<u>60,150</u>	<u>62,285</u>
<b>Current liabilities:</b>				
<b>amounts falling due within one year</b>				
Creditors and accruals	(7) 5,455	-	5,455	3,490
<b>Total current liabilities</b>	<u>5,455</u>	<u>-</u>	<u>5,455</u>	<u>3,490</u>
<b>Net current assets / (liabilities)</b>	<u>53,536</u>	<u>1,159</u>	<u>54,695</u>	<u>58,795</u>
<b>Net assets</b>	<u>295,917</u>	<u>1,159</u>	<u>297,076</u>	<u>301,043</u>
<b>Funds</b>				
Unrestricted funds	295,917	-	295,917	299,723
Restricted funds	-	1,159	1,159	1,320
<b>Total funds</b>	<u>295,917</u>	<u>1,159</u>	<u>297,076</u>	<u>301,043</u>

The financial statements were approved by the board of trustees on 13/09/2023

Simon Newton (Trustee)

# **Samaritans of Halifax and Calderdale**

## **Notes to the accounts**

### **for the year ended 31 March 2023**

#### **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, if 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.

##### **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

##### **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.



# Samaritans of Halifax and Calderdale

## Notes to the accounts continued

### for the year ended 31 March 2023

#### 1 Accounting policies continued

##### 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.

#### 2 Grants and donations

	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Total funds £
National Offender Management Service (NOMS)	-	995	995	1,590
Donations and legacies	5,037	-	5,037	2,454
	<u>5,037</u>	<u>995</u>	<u>6,032</u>	<u>4,044</u>

#### 3 Restricted funds

	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
NOMS	1,320	995	1,156	-	1,159
	<u>1,320</u>	<u>995</u>	<u>1,156</u>	<u>-</u>	<u>1,159</u>

##### Fund name

NOMS

##### Purpose of restriction

Towards travel costs for the prison visiting team

#### 4 Tangible assets

	Computer equipment £	Fixtures, fittings and £	Freehold property £	Total £
<b>Cost</b>				
At 1 April 2022	1,371	24,864	240,473	266,708
Additions	-	470	-	470
At 31 March 2023	<u>1,371</u>	<u>25,334</u>	<u>240,473</u>	<u>267,178</u>
<b>Depreciation</b>				
At 1 April 2022	314	24,146	-	24,460
Charge for year	158	179	-	337
At 31 March 2023	<u>472</u>	<u>24,325</u>	<u>-</u>	<u>24,797</u>
<b>Net book value</b>				
At 31 March 2023	<u>899</u>	<u>1,009</u>	<u>240,473</u>	<u>242,381</u>
At 31 March 2022	<u>1,057</u>	<u>718</u>	<u>240,473</u>	<u>242,248</u>

**Samaritans of Halifax and Calderdale**  
**Notes to the accounts continued**  
**for the year ended 31 March 2023**

<b>5 Debtors and prepayments</b>	2023	2022
	£	£
Debtors	31	282
Prepayments	2,013	268
	<u>2,044</u>	<u>550</u>

<b>6 Cash at bank and in hand</b>	2023	2022
	£	£
Cash at bank	57,346	61,139
Cash in hand	760	596
	<u>58,106</u>	<u>61,735</u>

<b>7 Creditors and accruals</b>	2023	2022
	£	£
Creditors	3,951	1,467
Accruals	1,504	2,023
	<u>5,455</u>	<u>3,490</u>

**8 Related party transactions**

**Trustee expenses**

No trustee received any expenses during this year or the previous year.

**Trustee remuneration and benefits**

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

**9 Operating leases**

Expected future minimum lease payments over the remaining life of the lease, analysed into the period in which the commitment falls due:	2023	2022
	£	£
Within one year	7,476	7,476
In the second to fifth years inclusive	10,591	18,067
Over five years from the balance sheet date	-	-
	<u>18,067</u>	<u>25,543</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 2023**

	2023	2022	2023	2022	2023	2022
	Unrestricted	Unrestricted	Restricted	Restricted	Total	Total
	funds	funds	funds	funds	funds	funds
	£	£	£	£	£	£
<b>Income</b>						
Grants, donations and legacies	5,037	2,454	995	1,590	6,032	4,044
Shop income	30,456	24,218	-	-	30,456	24,218
Fundraising events	5,900	1,450	-	-	5,900	1,450
Other income	185	-	-	-	185	-
<b>Total income</b>	<b>41,578</b>	<b>28,122</b>	<b>995</b>	<b>1,590</b>	<b>42,573</b>	<b>29,712</b>
<b>Expenditure</b>						
Rent	7,477	6,230	-	-	7,477	6,230
Rates	1,697	1,639	-	-	1,697	1,639
Insurance	1,727	1,838	-	-	1,727	1,838
Utilities	8,236	9,309	-	-	8,236	9,309
Telephone and broadband	2,813	2,751	-	-	2,813	2,751
Postage and stationery	209	1,189	-	-	209	1,189
Subscriptions	35	148	-	-	35	148
Repairs and maintenance	11,472	2,649	-	-	11,472	2,649
Cleaning and consumables	2,970	2,719	-	-	2,970	2,719
Branch affiliation fee levy	485	668	-	-	485	668
Volunteer expenses	2,488	2,590	-	-	2,488	2,590
Outreach and prison expenses	722	146	1,156	270	1,878	416
Legal and professional fees	184	-	-	-	184	-
Depreciation	337	313	-	-	337	313
Independent examination	504	480	-	-	504	480
Fundraising expenses	1,925	117	-	-	1,925	117
Recruitment and training	79	106	-	-	79	106
Equipment and supplies	947	1,464	-	-	947	1,464
Bank charges	218	48	-	-	218	48
Computer expenses	859	319	-	-	859	319
<b>Total expenditure</b>	<b>45,384</b>	<b>34,723</b>	<b>1,156</b>	<b>270</b>	<b>46,540</b>	<b>34,993</b>
<b>Net income / (expenditure)</b>	<b>(3,806)</b>	<b>(6,601)</b>	<b>(161)</b>	<b>1,320</b>	<b>(3,967)</b>	<b>(5,281)</b>
<b>Fund balances brought forward</b>	<b>299,723</b>	<b>306,324</b>	<b>1,320</b>	<b>-</b>	<b>301,043</b>	<b>306,324</b>
<b>Fund balances carried forward</b>	<b>295,917</b>	<b>299,723</b>	<b>1,159</b>	<b>1,320</b>	<b>297,076</b>	<b>301,043</b>