

Samaritans of Wigan

Trustees Annual Report and  
Unaudited Financial Statements

For the Year 1 April 2021 to 31 March 2022

# Samaritans of Wigan

For the Year 1 April 2021 to 31 March 2022

## Contents

Reference and Administrative Details	2
Trustees Annual Report	3 - 6
Statement of Financial Activities	7
Statement of Financial Position	8
Notes to the Financial Statements	9 – 11
Independent Examiner's Report	12

# Samaritans of Wigan

## Reference and Administrative Details

For the Year 1 April 2021 to 31 March 2022

The Trustees	Ruth Dean (Director)  Barbara Ashby Mark Jonathan Bridgeman Linda Kellie (resigned 2022) Paul Anthony Kelly (resigned 2021) Annick Morris (Secretary) Elizabeth Ann Roberts (Treasurer) Ann Marie Sandelands
Charity number:	1170589
Registered Office:	73 Dicconson Street Wigan WN1 2AT
Independent Examiner	M H C Lunt BCom MCom FCA <i>Chartered Accountant</i> Ashburn, Woodhart Lane, Eccleston Chorley, Lancashire PR7 5TB
Honorary Legal Adviser	P Leppard BA, MA, BPTC 40 Newton Road, Billinge, Wigan, WN5 7LA
Bankers	Santander Bootle Merseyside L30 4GB  Lloyds TSB Bank Plc, 7 Carter St, Uttoxeter, Staffordshire ST14 8HD  Redwood Bank Limited The Nexus Building, Broadway, Letchworth Garden City, SG6 3TA

Samaritans of Wigan  
Trustees Annual Report  
For 1 April 2021 to 31 March 2022

The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to 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).

### **Objectives and Activities**

The objects of the charity are:

- 1) to enable persons in Wigan 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;
- 2) 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
- 3) to collaborate with and support Samaritans Central Charity and its affiliated branches in fulfilling these objects.

Callers contact Samaritans in a variety of ways and volunteers at Wigan branch deal with communications by telephone and email. Face to face callers are welcomed into the branch when possible. Calls made by telephone to the national number can be received at any one of over 200 branches.

The trustees have complied with the duty set out in Section 4 of the Charities Act 2011 and in planning their activities have paid due regard to public benefit guidance published by the Charity Commission.

### **Achievements and Performance**

In February this year, I became the Director of Samaritans of Wigan. I should start by thanking Linda for handing over the Branch in good order. There had been some feedback from volunteers via the working party and this mainly centred around issues left over from the pandemic and the changes that had to be made to keep the branch open.

Volunteers said they had felt unsupported and disconnected and there also a desire to get together socially. I hoped that introducing a Leader Group buddy scheme would help to make everyone more involved, but this has been slow to start having the desired effect. Jean made a start on 'social events' and there have been several walks and a meal was organised. Going forward, I would like to expand the support offered to individuals and the social side of the branch.

In March we worked with Dave Brown from the Network Rail Partnership, to raise the profile of the issues with Wigan North Western Station. This work will continue and as a branch we will continue to offer support to the staff and service users.

In April I attended the Regional Conference with a great bunch of volunteers, some new first timers and some who had been in the branch for many years. Everyone felt it was a positive experience and hopefully as a branch we can continue to offer volunteers old and new the chance to get involved with the wider organisation.

During the summer we attended several events in Wigan. Sally worked hard to make sure we had a presence at Shevington Fete. We attended the Community Day, with a bottle tombola and what a fantastic day we had at Wigan Pride, possibly the hottest day of the year, full of joy and colour. It is so important to get ourselves out on show, so that people know that we are here, and we are worthy

of supporting. Massive thanks to everyone who helped at one of the events and in some cases all the events. It was good to be involved in the local community after being shut away due to Covid. We re-visited our core value with some on-going training in September. We followed this up with our 50<sup>th</sup> Birthday Celebration in September and invited many former volunteers. It seemed like it was a lovely way to mark our important milestone. Some volunteers were interviewed by the local press and Wigan council are going to plant a tree (cherry blossom) in Mesnes Park to mark 50 years of Samaritans in Wigan.

As we head towards the end of the year, we have some mandatory training to complete as a branch to embed the Applying Our Key Policies.

We have sent Samaritan Volunteers to support staff at the railway station after a suicide.

The Prison Team have been allowed back into the prison and have trained new Listeners.

We have trained 13 new volunteers this year.

As a Branch we need to become a branch with a fundraising culture if we want to stay strong going forward. I would like to see us strengthen our links with the railway station and hope that more volunteers will complete the 'Emotional Support in Other Settings' ( ESOS ) training for working outside of the branch. That we can become more visible in our local community and that more volunteers are prepared to take on a role and become more involved.

I came to this role not knowing what to expect, and at times it has been challenging, but I am grateful for all the wonderful listening volunteers and support volunteers who make this all worthwhile.

## **Financial Review**

The Statements of Financial Activities and Financial Position, together with the notes, for the year ended 31 March 2022 are given on pages 7 to 11.

The finances of 'Samaritans of Wigan' (the 'Charity') are administered by the Branch Leadership Team, which includes the trustees of the Charity.

The deficit for 2022 was £1,097 (2021 surplus £12,267 ).

### Income

Income from donations has increased for the third year in a row. The pandemic has hit many people and organisations financially, and it is gratifying that so many people and organisations value the work of the Samaritans and have given generously.

The charity shop was closed for part of financial year 2021. The government gave a retail grant to compensate for the forced closure and this amounted to £2,667. This was a one-off grant relating to financial year 2021 but received this year.

The branch was successful in bidding for a Pears Foundation / Department of Digital, Culture, Media and Sport (DCMS) grant, which was designed to help with additional expenditure due to COVID 19 and to refurbish / expand facilities to cope with the extra demand on resources. The grant of £2,735 was received and spent in this financial year and thus has no impact on the deficit for the year.

Fundraising net income has decreased, as would be expected, since opportunities to raise funds have been adversely affected by the pandemic.

The Wigan Branch provides a service to the National Offender Management Service, which is a contract negotiated by the national Samaritans charity. The expenses for the scheme are reimbursed. If there is a surplus at the national level on this contract, then the national Samaritans charity makes a payment to participating branches. No payment was received in 2022 and no accrual was made in the accounts. However a payment was received in August 2022 which will appear in the financial statements 2023.

COVID 19 pandemic restrictions for non-essential shops were lifted in April 2021 and the charity shop was allowed to re-open. It was closed for much of financial year 2021. The charity shop made a surplus of £3,802 in the year. However, the charity shop is rented, and the landlord gave a discount on the rent. This discount has now expired, and the full rent is due in financial year 2023.

The Samaritans of Wigan rely exclusively on voluntary donations, fundraising and the charity shop – there is no direct central government funding.

### Expenditure

Total expenditure is slightly less than last year.

The charity shop expenses are less than last year, mainly due to the decrease in rent, as explained above.

The COVID 19 restrictions prevented volunteers attending training course in financial year 2021, so it is encouraging to see that training expenditure has increased. All volunteers undergo regular training to enhance their skills and this is part of their commitment to the branch.

Volunteers give their money as well as time, as many do not claim the travel expenses to which they are entitled. The total amount claimed was only £181 for the year- less than £4 per week.

The repairs and renewals expenditure is less than last year. One reason for this is that in financial year 2021 the Branch received a Pears / DCMS grant for repairs and renewals expenditure of £5,191. This year the grant was £2,735 and thus repairs and renewals expenditure is reduced. In addition, the Branch has had significant expenditure on its operations room.

The Branch pays a contribution to the national Samaritans charity for the services it provides. This has increased this year. The amount due is based on a formula and the contribution will vary based on the inputs to that formula.

There are no salaries paid to any of the volunteers and trustees.

In the short term, say four years, any deficits can be met from the bank balance; in the longer term, this is not sustainable. The Branch Leadership Team plan to ensure that the Wigan Branch, on a year-by-year basis, can raise sufficient income to meet its expenditure.

The Charity seeks to maintain a level of reserves sufficient to allow it to maintain the infrastructure necessary for it to carry on its operations, to provide a buffer against variations in cash flow and to allow for such contingencies as might reasonably be expected to arise.

The Wigan Branch was solvent at 31 March 2022 as assets exceeded liabilities and there was sufficient cash to meet short term liabilities.

### **Structure, Governance and Management**

The governing body of the Samaritans Central Charity (SCC) is the Board of Trustees. There is a network of over 200 branches in the UK and the Republic of Ireland. Samaritans of Wigan ("the Charity") is an affiliated branch of SCC, The Charity is an incorporated organisation (CIO) and is managed by a Board of Trustees and a Branch Leadership Team, who are responsible for its general management.

The trustees who served during the year are shown on page 2.

The CIO is linked to a previous charity, 'The Samaritans of Wigan', ( the old Charity ) which became a dormant charity and its registered number is 1170589-1. The CIO is the trustee of the old Charity and this role is carried out by the Director of the Charity. As a linked charity, separate accounts for the old Charity are no longer prepared.

## Risk Management

The trustees have considered the principal risks to which the organisation is exposed and have developed strategies to mitigate the effects of these where possible.

## **Trustees Responsibility Statement**

The trustees are responsible for keeping accounting records, which disclose with reasonable accuracy the financial position of the charity. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Samaritans of Wigan**  
**Statement of Financial Activities**  
**Period 1st April 2021 to 31 March 2022**

		<u>Unrestricted</u>		<u>2022</u>	<u>2021</u>
	<u>notes</u>	<u>Fund</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>
		<u>£</u>	<u>Fund</u>	<u>Funds</u>	<u>Funds</u>
		<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<b>INCOME</b>					
<u>Voluntary Income</u>					
Donations		7,712	-	7,712	6,249
Government Retail Grants re Covid		2,667	-	2,667	20,669
Pears Foundation / DCMS Grant		-	2,735	2,735	6,147
<b>Activities for Generating Funds</b>					
Fund raising		1,413	-	1,413	1,626
National Offender Management Service Grant		-	-	-	2,426
Charity shop receipts	<i>note 2</i>	8,740	-	8,740	721
Interest received		433	-	433	581
<b>TOTAL INCOME</b>		20,965	2,735	23,700	38,419
<b>EXPENDITURE</b>					
<b>Cost of Generating Funds</b>					
Fundraising expenses		160	-	160	75
Charity shop expenses	<i>note 2</i>	4,938	-	4,938	6,597
<b>Charitable expenditure</b>					
Telephone		2,845	-	2,845	3,090
Conference ,training, recruitment		1,540	-	1,540	144
Travel expenses		181	-	181	85
Waste and water		693	-	693	676
Heat and light		2,780	-	2,780	2,772
Cleaning and household		1,243	-	1,243	1,563
Stationery and postage		127	-	127	587
Insurance		1,248	-	1,248	1,088
Repairs and renewals		3,030	2,735	5,765	6,946
Sundry		123	-	123	-
Branch affiliation fee to Samaritans		2,380	-	2,380	1,615
Bank charges		40	-	40	86
Depreciation		734	-	734	828
<b>TOTAL EXPENDITURE</b>		22,062	2,735	24,797	26,152
<b>Net income / ( expenditure) for the year</b>		(1,097)	-	(1,097)	12,267
<b>Funds 1 April 2021</b>		87,271	-	87,271	75,004
<b>Funds 31 March 2022</b>		86,174	-	86,174	87,271

**CONTINUING OPERATIONS**

All income and expenditure has arisen from continuing activities.

The notes on pages 9 to 11 form part of these accounts.



**Samaritans of Wigan**  
**Statement of Financial Position**  
**At 31 March 2022**

	<u>notes</u>	<u>2022</u>	<u>2021</u>
		£	£
<b>TANGIBLE FIXED ASSETS</b>	<i>note 5</i>	29,889	30,623
<b>CURRENT ASSETS</b>			
Debtors	266		4,244
Bank - current account	7,727		6,865
Bank - deposit account	52,588		49,067
	<u>60,581</u>		<u>60,176</u>
<b>CREDITORS : AMOUNTS FALLING DUE WITHIN ONE YEAR</b>			
Contribution to Samaritans	(2,380)		(1,615)
Other creditors	(1,248)		(1,280)
Accruals	(668)		(633)
	<u>(4,296)</u>		<u>(3,528)</u>
<b>NET CURRENT ASSETS</b>		56,285	56,648
<b>NET ASSETS</b>		<u>86,174</u>	<u>87,271</u>
<b>REPRESENTED BY</b>			
<b>RESERVES UNRESTRICTED</b>			
General reserve	<i>note 7</i>	56,285	56,648
Capital reserve	<i>note 7</i>	29,889	30,623
		<u>86,174</u>	<u>87,271</u>

Approved by the Board of Trustees on 9 November 2022 and signed on its behalf by:

Director

*Ruth Dean*

Treasurer

*E. Roberts*

The notes on pages 9 to 11 form part of these accounts.

**Samaritans of Wigan**  
**Notes to the Financial Statements**  
**For the Year 1 April 2021 to 31 March 2022**

## **1. Accounting Policies**

### **Basis of preparing the financial statements**

‘The Samaritans of Wigan’, a dormant charity with registration number, 1170589-1, is linked to ‘Samaritans of Wigan’ (the Charity). As a linked charity, separate accounts are not required although a summary of its assets and activities is set out in Note 9 below.

### **Accounting convention**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to 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)', Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

### **Fund accounting**

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

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

### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably. Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.

### **Expenditure**

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be recovered and this is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Costs of generating funds comprise the costs associated with attracting voluntary income.

Management and administration costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include costs linked to the strategic management of the charity.

**Samaritans of Wigan**  
**Notes to the Financial Statements**  
**For the Year 1 April 2021 to 31 March 2022**

**1. Accounting Policies (continued)**

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life. Minor additions costing less than £500 are not capitalised.

Long leasehold land	- nil, but subject to impairment test
Long leasehold property	- nil, based on high residual value, but subject to impairment test
Fixtures and fittings	- 15% on cost
Office equipment	- 25% on cost

As the long leasehold property is maintained in a state of repair such that its estimated residual value is not less than its original cost, the annual charge for depreciation is considered to be nil.

**2 Shop surplus / (deficit)**

	<u>2022</u>	<u>2021</u>
	£	£
Receipts	8,740	721
Rent and water	3,607	5,597
Telephone	270	264
Repairs and renewals	397	408
Light and heat	381	139
Cleaning	-	77
Other	283	112
Total expenses	4,938	6,597
Surplus / (deficit)	3,802	(5,876)

**3 Trustees' Remuneration.**

No remuneration was paid to any trustees in the year. (2021 nil).

**4. Management and administration cost**

There are no material management and administration costs.

**Samaritans of Wigan**  
**Notes to the Financial Statements**  
**For the Year 1 April 2020 to 31 March 2021**

**5 Tangible Fixed Assets**

	<u>Long</u>	<u>Office</u>	<u>Furniture</u>	
	<u>Leasehold</u>	<u>Equipment</u>	<u>&amp;</u>	<u>Total</u>
	<u>Property</u>	<u>Equipment</u>	<u>Fittings</u>	
<u>Cost</u>	£	£		£
At 1 April 2021	<u>29,400</u>	1,132	4,891	35,423
Additions	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2022	<u>29,400</u>	<u>1,132</u>	<u>4,891</u>	<u>35,423</u>
 <u>Depreciation</u>				
At 1 April 2021	=	1,132	3,668	4,800
Charge for the year	=	<u>-</u>	<u>734</u>	<u>734</u>
At 31 March 2022	=	<u>1,132</u>	<u>4,402</u>	<u>5,534</u>
 <u>Net Book Value</u>				
At 31 March 2022	<u>29,400</u>	<u>-</u>	<u>489</u>	<u>29,889</u>
At 31 March 2021	<u>29,400</u>	<u>-</u>	<u>1,223</u>	<u>30,623</u>

**6 Debtors**

Debtors are all payable within one year.

**7 Unrestricted Reserves**

	<u>General</u>	<u>Capital</u>	<u>Total</u>
	£	£	£
1 April 2021	56,648	30,623	87,271
Surplus/ (deficit) for the year	(1,097)	-	(1,097)
Depreciation transfer	<u>734</u>	<u>(734)</u>	<u>-</u>
At 31 March 2022	<u>56,285</u>	<u>29,889</u>	<u>86,174</u>

The capital reserve is a designated reserve set up to reflect the funds tied up in fixed assets.

**8. Related parties**

The charity is controlled by the trustees.

There were no related party transactions for the year ended 31 March 2022.

**9 Linked Charity**

‘The Samaritans of Wigan’, registration number 1170589-1, is a dormant charity linked to the Charity.

At 31 March 2022, the old Charity had assets of £20, represented by cash at bank. (2021 £20).

**Independent Examiner's Report to the  
Trustees of Samaritans of Wigan on the  
Unaudited Financial Statements for the Year 1 April 2021 to 31 March 2022**

**Independent examiner's report to the trustees of Samaritans of Wigan.**

I report to the charity trustees on my examination of the accounts of Samaritans of Wigan for the year ended 31 March 2022.

**Responsibilities and basis of report.**

As the charity trustees of the Trust, 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 Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all 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 Trust as required by section 130 of the Act;  
or
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.

Signature

Date: 9 November 2022



Ashburn  
Woodhart Lane  
Ecclestone  
Chorley  
Lancashire  
PR7 5TB

M H C Lunt BCom MCom FCA  
Chartered Accountant

