

SAMARITANS BRIGHTON HOVE AND DISTRICT

England & Wales · Charity number 1170866

Details

Other names BRIGHTON HOVE AND DISTRICT SAMARITANS

Status Registered

Legal form CIO

Registered 2016-12-20

Register [View on the Charity Commission register](#)

Contact

Address The Samaritans
Unit 1-3
Dubarry House
Newtown Road
Hove
East Sus

Phone 01273 738115

Email info@brightonsamaritans.org

Website <http://www.samaritans.org/branches/samaritans-brighton-hove-and-district>

Activities

Objects: THE OBJECTS OF THE CHARITY ARE:1) TO ENABLE PERSONS IN BRIGHTON, HOVE AND DISTRICT 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; AND3) TO COLLABORATE WITH AND SUPPORT SAMARITANS CENTRAL CHARITY AND ITS AFFILIATED BRANCHES IN FULFILLING THESE OBJECTS

Activities: To enable persons in Brighton, Hove and District 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

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives
- **Who:** The General Public/mankind

Geography

- Brighton And Hove
- East Sussex
- West Sussex

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£73,894	£65,009	-	-
2024-03-31	£28,058	£59,648	-	-
2023-03-31	£35,444	£96,316	-	-
2022-03-31	£38,728	£58,687	-	-
2021-03-31	£115,133	£100,933	-	-

Trustees

Name	Role	Appointed
Alison Michelle Plant		2025-07-26
Bernadette Isabelle Rosanna Hopper		2023-01-09
Catherine Elizabeth Page		2023-01-09
Elizabeth Alison Meekings		2020-09-22
Fiona Elizabeth Mary Harrison		2022-04-05
Jessica Bannister		2025-07-10
Michael Anthony Macve		2025-04-01
Michael Joseph McGowan		2022-09-19
Paul Martin Massey		2025-07-10
Sarah Helen Webster		2023-01-09
Simon John Crompton		2023-01-09
Simon Thomas England		2020-09-22

Linked charities

- THE SAMARITANS OF BRIGHTON, HOVE AND DISTRICT (1170866-1)

SAMARITANS BRIGHTON HOVE AND DISTRICT

England & Wales - Charity number 1170866

Accounts

SAMARITANS

Brighton, Hove & District

Samaritans – Brighton, Hove and District

Registered Charity No: 1170866

Report and Accounts

Year Ended 31st March 2025

Samaritans - Brighton, Hove & District
Report and Accounts
Year Ended 31st March 2025

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1.

Samaritans – Brighton, Hove and District Trustees' Report Year Ended 31st March 2025

The Trustees present their report and the financial statements for the year.

Constitution and Commencement of Operations

Samaritans – Brighton, Hove and District (the "charity") is a charitable incorporated organisation (CIO registered number: 1170866) and an affiliated branch of Samaritans, which is itself a company limited by guarantee (registered company number: 757372) and a charity registered in England and Wales (219432) and in Scotland (SC040604).

The charity was registered as a charitable incorporated organisation with the Charity Commission and commenced trading and operations on 1st April 2017 following the transfer of undertaking on that date from an unincorporated Branch, the Samaritans of Brighton, Hove and District.

The charity (previously through the unincorporated branch) has had an affiliation with Samaritans that reaches back over 55 years.

Objectives and Activities

The objects of the charity, set out in our Constitution, are to:

- Enable persons in Brighton, Hove and District 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;
- 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
- Collaborate with and support Samaritans Central Charity (SCC) and its affiliates in fulfilling these Objects.

Our Vision is that fewer people die by suicide. We aim to achieve this by:

- Reducing the risk factors that make some people more likely to take their own lives;
- Ensuring that people who are at increased risk of suicide are supported;
- Making it less likely that people who do experience suicidal thoughts act on them;
- Reducing the likelihood that people will develop suicidal thoughts.

We are committed to the following values:

- **Listening** - Exploring feelings alleviates distress and helps people to reach a better understanding of their situation and the options open to them.
- **Confidentiality** - If people feel safe, they are more likely to be open about their feelings.
- **Non-judgmental** - We want people to be able to talk to us without fear of prejudice or rejection.
- **People making their own decisions** - We believe that people have the right to find their own solution and that telling people what to do takes responsibility away from them.
- **Human contact** - Giving people time, undivided attention and empathy meets a fundamental emotional need and reduces stress and despair.

Achievements and Performance in 2024-25

Samaritans - Brighton, Hove and District is responsible for contributing to the achievement of Samaritans' vision across a large area of Sussex, from Shoreham and Henfield in the west to Newhaven and Lewes in the east, and Haywards Heath in the north, including, of course, Brighton & Hove.

To bring about the vision that fewer people die by suicide, our cohesive and diverse community of volunteers is committed to the promotion of better understanding of suicide, suicidal behaviour, and the value of expressing feelings.

We give our undivided attention to any caller who is feeling distress or despair. We aim to be there to listen 24 hours a day, seven days a week. It is the core of our work. Every caller receives a consistent service of the highest quality. Even in acute distress, our callers feel held and heard, in control of their own choices, but less alone.

We bring Samaritans to local people and organisations – above all to individuals and groups more at risk of suicide and those who work with these vulnerable people. We listen to them and we learn.

We look after each other. What we can do for our callers and our local community relies entirely on the motivation, ability and capacity of our volunteers. We nurture that motivation through the kindness and compassion we show each other and the ongoing development we receive. We listen to each other. Through our work together we gain new skills and perspectives, strong friendships, and sense of purpose.

We hope other branches are inspired and encouraged by what we do. We are proud to be members of Samaritans – Brighton, Hove and District.

During 2024-25, we focused on:

- Strengthening the quality of our listening
- Looking after each other
- Taking Samaritans to local people and organisations

Strengthening the quality of our listening

Delivering a high-quality listening service to callers, over the phone, using email and webchat, is the core of what we do. Over the year, we answered an estimated 25,500 (2023-24: 23,470) calls, made 210 (2023-24: 231) outgoing calls, had 390 (2023-24: 376) online chats and replied to 1,100 (2023-24: 1,000) emails. We are no longer able to see callers face-to-face at our centre but we gave emotional support to people at events outside the Branch.

We were in the first group of branches to transition to Samaritans' new online communications platform, the Listening Centre. (The change meant data about our services in the second half of the year were unreliable, hence the estimated figures shown above). We switched the online chat service to the new platform in June 2024 and the main listening service switched over in October 2024. The main difference for volunteers was the move away from traditional telephone handsets to a fully internet-based service. We held a series of online webinars in advance for volunteers to look at the new system and gave additional training during the autumn. The transition went very well. Most listening volunteers had become used to services like Zoom and Teams so they moved across comfortably to the new system. After a few technical, teething problems with some fiddly system settings the system has seen noticeably fewer problems with line quality or dropped calls.

To enable us to deliver our service for as many hours as possible each week in 2024-25, we continued to develop our volunteer recruitment, training and on-going mentoring. We successfully recruited and gave core training to 56 new volunteers during the year, 43 of whom went on to complete mentoring and embedding. By getting to know new volunteers early on, we were able to match new listeners closely with their mentors, easing the transition to answering calls and generating an early sense of belonging to the Branch. We also grew our mentor team, delivering refresher training during the year, and offering as much flexibility as possible to mentors and mentees alike. As a result of ongoing efforts to improve selection, recruitment and training, and despite saying goodbye to those who had to leave us, our listener numbers grew and the number of listening numbers in the Branch was 183 on 31 March 2025 (out of a total of 200 volunteers).

We aim to embed a culture where volunteers learn from and support each other as a normal way of working. With this in mind, we held four 'listening to each other' weeks over the year, alongside our now well-established peer review process. We introduced a 'module of the month' programme of ongoing training to help refresh and extend skills throughout the year. These included sessions on EDI, neurodiversity and written word. In addition, listening volunteers attended ongoing training days in September or November as a way both to spend time together and to reinforce skills.

To improve sign-up for hard to fill night-time shifts, we expanded our team of night-time debriefers and leaders so that those filling night shifts get the support they need at the right time.

Looking after each other

We continued regular contact with new and existing volunteers, through our dedicated volunteer support team, who checked how things were going inside and outside the Branch. We welcomed 43 mentees and two volunteers who transferred in from other Branches. Our team of 'new volunteer buddies' and our 'transferring volunteers lead' gave them focused support during their first year in the Branch. We kept in touch with volunteers who needed time out and provided a 'return programme' to help them re-engage. Alongside ongoing support, we encouraged those that could to contribute to the non-listening work that is so essential to keeping the Branch going. We are proud to have had over a hundred listening volunteers who managed to help the Branch above and beyond the time they give to callers, as well as having 17 support volunteers, who typically contribute as an integral part of one or more teams in the Branch.

We continued striving to ensure the Centre remains a safe, friendly and relaxed place for volunteers to train, listen to callers and get together. A major operational challenge was ensuring easy and safe access while our freeholder carried out major works to construct a new storey on top of the building. The work caused the automated door at the main entrance to malfunction and led to an accumulation of dirt and pigeon filth at the Centre entrance. When the work was finally finished, we were able to put the automatic door back into service and upgrade to more powerful outside lighting for the car park. Inside the centre, volunteers continued to benefit from improved information available in the listening booths as well as a "homely" kitchen area. Another improvement has been the installation of racks in the kitchen for listening volunteers to store their headsets, which has led to a reduction in lost and broken sets.

We continued action to embed equity, diversity and inclusion (EDI) in all that we do. Branch volunteers shared their experiences and perspectives of life and Samaritans through a series of 'storytelling' articles; new volunteers had a named volunteer 'buddy' to support them through their journey to full membership of the Branch; and we built EDI thinking into our ongoing training sessions, taking steps to make them accessible to all. We looked at ways to increase diversity within the branch – for example by reaching out to groups who have not traditionally become volunteers – so our membership more closely reflects our local communities. We aim to value difference and ensure it never becomes a limitation.

Taking Samaritans to local people and organisations

We continued to work hard in the local community, to bring Samaritans to people who are at a higher risk of self-harm or suicide and to those who work with these vulnerable people. We aimed to make our services as inclusive as possible and raise awareness of them more widely. Our thanks go to all the volunteers whose passion, commitment and generosity gave life to this work.

Providing emotional support outside the Branch

Our amazing team of fifteen volunteers, from Brighton and Eastbourne branches, continued to support **Listeners at Lewes prison**. We trained two cohorts of new Listeners during 2024-25, and had ten at the end of the year. Because of a high turnover, due to moving on and release, we regularly have to start a new campaign, selection and training of new Listeners. Our award presentations when Listeners complete their training, with their visitors, our Branch Director and a Governor present, are always joyful celebrations. We provided ongoing weekly support through debriefs. In addition, we continue to be active in officer training on the Listener scheme, and were invited to participate in staff wellbeing days.

We continued our partnership with **Cruse East Sussex** to support clients on their waiting list in need of special help. Due to internal changes in Cruse, we had only 2 new referrals in the year 2024. However, we have been assured that this does not reflect the way that Cruse would like it to be. They continue to value greatly the support we give their clients and in future we can expect there to be significantly more referrals.

We also supported '**Facing the Future**', a Samaritans-led project on Zoom, that gives those bereaved by suicide the opportunity to share their experiences and feelings with others who have lost people in the same way.

We continued to build our relationships with **railway staff** at local stations and to offer focused support.

Reaching people who are more at risk of suicide

We focused on strengthening relationships with key organisations who support those more vulnerable to the risk of suicide, primarily through the Brighton & Hove Suicide Prevention partnership.

We were approached by national charity **Friends, Families and Travellers (FFT)**, representing the Gypsy, Roma and Traveller communities, to pilot a call-back service for Gypsies and Travellers. We put in place a memorandum of understanding covering the service and briefed listeners about its introduction. FFT trained about twenty listeners and the referral service went live in March 2025.

Raising awareness of our service

Participation in large local events, especially **Pride** and **Trans Pride**, enhances our visibility and is much enjoyed by our volunteers. In 2024, over a hundred volunteers from fifteen different branches in the region joined the Pride parade. And we had a strong presence at Trans Pride, with representatives from Eastbourne and Reigate branches joining us at our well-attended stand.

The branch again turned out in force at eight railway stations in the region, for Samaritans' 2025 **Small Talk Saves Lives (STSL)** campaign. Some 38 volunteers gave out over 3,500 leaflets and cards encouraging people to start conversations if they think someone may need a kind word. This year the two-weeks of mainly early morning events were supported by British Transport Police whose officers attended every session. We were also joined by MP for Mid-Sussex Alison Bennett at Haywards Heath; while ITV Meridian news filmed at Brighton station. Following STSL transport police are carrying Samaritans contact cards.

We also continued to **provide digital resources** for teachers and films for young people; and held well-being and awareness events at the Universities of Sussex and Brighton and local sixth form colleges.

We reviewed Samaritans crisis and general information **signage** at high-risk spots along the seafront from Hove lagoon to Saltdean, in partnership with Brighton & Hove City Council and the RNLI.

Reaching people who can reach others

Following the successful pilot of our training for clinicians and other front-line staff with a Primary Care Network (PCN) in Brighton in 2023-24, we provided 'Listen like a Samaritan' training to another PCN in the city. Further extension of our training was overtaken when the Brighton & Hove Suicide Prevention Partnership went out to tender for provision of primary care suicide awareness and prevention training right across the city. After doing our due diligence on the tender, we decided that we could not meet the scale and requirements of the bid.

We continued to offer 'Listen like a Samaritan' workshops to other organisations, such as the Institute of Employment Studies, University of Brighton, Aviva and Mid-Sussex Voluntary Action. The workshops promoted good listening, generated income and raised awareness of our service.

Financial Review

Results for the year

We report a total net surplus of £7,900 for the year (2023-24: net deficit of £31,291) across both restricted and unrestricted funds. Total income was £73,894 (2023-24: £28,058). Total expenditure was £65,010 (2023-24: £59,648). These headline numbers are explained in more detail below.

Restricted funds

We spent £4,277 (2023-24: £3,654) of our restricted funds during the year. As a result, our restricted funds reduced to £121 (2023-24: £3,398). The most significant item of expenditure was the creation of a new short film for young people entitled 'A Call'.

Our restricted income was £1,000 (2023-24: £2,522). This was from a donation restricted for use on a celebration for all volunteers to mark the end for the outgoing Director's tenure.

In 2023-24 £2,522 of grants towards our work at HMP Lewes was treated as restricted income. Following information received in March 2025 from Samaritans Central Charity, this grant income is no longer treated as restricted from 2024-25.

Unrestricted funds

We had a surplus on unrestricted funds of £11,177 (2023-24: deficit of £25,013). This increased our unrestricted reserves to £452,575 (2023-24: £441,398).

During the year, we received £63,190 (2023-24: £14,689) in income from fundraising events, donations and related gift aid, excluding legacies.

Direct costs relating to our listening service were £9,193 (2023-24: £5,904).

Direct costs related to working in the community were £4,561 (2023-24: £1,719).

Support costs, excluding depreciation and the central charge were £29,518 (2023-24: £30,656). Support costs mostly related to keeping our centre operational and therefore our listening service. Any apportionment to working in the community and raising funds would be arbitrary. Accordingly, support costs are disclosed separately.

Raising funds

In 2024-25, our expenditure was over £60,000 (£165 a day) to run all the Branch's activities. Apart from a little over £2,000 received from the Ministry of Justice: HM Prisons and Probation Service (HMPPS), to cover all or part of the costs of our work at HM Prison (HMP) Lewes, we got no support from SCC or local or central government. Instead, we relied entirely on unpaid volunteers for all we did.

Having experienced a deficit in each of the previous three years, in 2024-25 we started a multi-year income generation plan, which included offering external training, inspiring more of us and those we know to make a regular gift to the Branch, building relationships with local businesses and other partners, participating in fundraising events and ensuring that the need to fund our future is better understood within our volunteer community. As a result of this much increased and more varied activity, over the year, we raised £69,629 (2023-24: £23,851).

A regular donation of £14 a month raises the £165 needed to keep the Branch running for another day each year. Funding from our wonderful regular donors (including Gift Aid) raised about £7,800 in 2024-25, covering around a month and a half of normal costs. We also received an anonymous donation of £12,500 (including gift aid), £1,000 of which was restricted for use to thank volunteers. Everything else came from actions taken by volunteers to fund our future, including collections at the Dome and Theatre Royal, runners in marathon, 10k and other events, a fundraising auction and other events.

We are fortunate to have some great supporters and particular thanks are due to the following for helping us in 2024-25:

- Legal & General
- PHX Gym
- Rotary Club of Lewes
- Price of Football podcast
- Carousels
- *Dear Evan Hansen* – Theatre Royal
- Sarah Millican
- Our anonymous donor
- Our runners in the Brighton marathon, 10k and half-marathon
- Those supporters who shop through fundraising sites
- Our regular and irregular donors.

Our aim in 2025-26 is to learn from the experiences of 2024-25 so we build on known successes and expand in areas where there is room for improvement. It will be difficult to match the success of this first year but the Funding Our Future team will continue their efforts to ensure the branch has a sustainable financial future.

Reserves Policy

We have a reserves policy to enable continuity of service should we experience a sustained income downturn, or should other reasonably foreseeable losses crystallise. Our target range for free reserves in 2024-25 was between 12 and 24 months of expenditure, excluding depreciation.

At 31st March 2025, we held £141,707 (31st March 2023: £126,598) in 'free' reserves. Free reserves are the total unrestricted reserves of £452,575, less reserves tied up in tangible fixed assets of £310,868.

Total expenditure, less depreciation, for the year was £61,078 (2023-24: £55,133). Our free reserves represented 28 months (2023-24: 28 months) of this expenditure.

Our target range for free reserves in 2025-26 remains between 12 and 24 months of expenditure, excluding depreciation and is between £62,200 and £124,000. This will be reassessed from time to time, having regard to our fundraising capacity at that time.

Investment Policy

Where the Trustees consider that there is a reasonable likelihood that the charity has sufficient resources to meet obligations as they fall due, surplus cash reserves are invested in a low-risk ethical and/or sustainable equity fund to obtain a financial return, subject to prioritising security (investing with regulated counterparties) then liquidity (appropriate maturity profile) over yield. In 2024-25, our funds were invested in the IFSL CAF ESG Cautious Fund, whose value at the end of the year was £66,801. As at 31st March 2025 44% (31st March 2024: 32%) of our cash reserves were invested in this fund, in line with our investment policy.

Risk Management

In planning and reviewing activities in 2024-25, the Trustees had regard to the Charity Commissions' guidance on public benefit. The Trustees are satisfied that the activities undertaken by the branch meet the charity's purposes for the public benefit.

The Trustees maintain a branch risk register, which is reviewed regularly to ensure we plan and manage the running of the charity as smoothly as possible.

The Trustees have taken out a comprehensive insurance policy to protect against a wide variety of risks. This policy includes Trustee Indemnity Insurance.

Trustee Governance and Management

The branch is bound by the terms of its Constitution, dated 1st April 2017. The Constitution is available on request from the Secretary at the registered office. Full governance and management details are included in it.

Trustees of the charity have not been remunerated for services provided, although they may receive additional training strictly to assist them in directing the pursuit of charitable objects.

Reference and administrative details

Principal (registered) address: Unit 1-3, Dubarry House, Newtown Road, Hove BN3 6AE

Trustees

The Trustees who served during the period of the report were:

- Director and Chair – Robin Webb (to 31 March 2025)
- Director and Chair – Mick Macve (from 1 April 2025)

Re-elected at AGM on 11th July 2024:

- Michael McGowan – Treasurer
- Alison Meekings – Branch Secretary
- Bernadette Hopper – Trustee
- Catherine Page – Trustee
- Fiona Harrison – Trustee
- Sarah Webster – Trustee
- Simon Crompton – Trustee
- Simon England – Trustee

Deputy Directors (from 1st April 2024)

- Selection and Recruitment – Michelle Pearson
- Core Training – Mick Macve
- Mentoring and Embedding – Mandi Stokell
- Ongoing Mentoring and Training – Joanna Moyse
- Volunteer Care – Anne Ferguson and Alan Johnson
- Working in the Community – Clare Levi
- Centre Operations – William Faas

Independent Examiner – Dr Shona Wardrop CA, Chariot House, 44 Grand Parade, Brighton BN2 9QA

Bankers – Barclays Bank UK PLC

Solicitor – Osman Ward & Sons, 37 Church Road, Hove BN3 2BW

Independent Examiner

A resolution to appoint Dr Shona Wardrop CA of Chariot House Ltd was passed at the AGM on 11th July 2024

APPROVED by the Board of Trustees on 24 MAY 2025.....

Signed on behalf of all Trustees

Mick Macve

Director and Chair M Macve.....

Date 24 MAY 2025.....

2.

Samaritans - Brighton, Hove & District Director's Report Year Ended 31st March 2025

Taking over as Director on 1st April 2025 was remarkably straightforward, thanks to my predecessor's kindness, wisdom, knowledge and vision, which meant that the branch was in a brilliant position. The achievements of volunteers in the branch in 2024-25 are too numerous to mention in a brief report but here are some of the highlights.

With immense help from the Centre Operations team, we successfully introduced the Listening Centre system. Volunteer numbers are up thanks to the Recruitment & Selection team and we had 200 volunteers at year end, which has contributed to a reduction in shift closures. The Core Development and Mentoring & Embedding teams have introduced 43 new volunteers to the branch. The result is that we increased the number of phone calls we took so that we answered over 2000 each month.

The Prison team has fifteen volunteers, across Brighton and Eastbourne branches, working at Lewes prison. They trained two cohorts of new Listeners over the last year and continue to be active in officer training on the Listener scheme.

Our Continuous Development team ensured that all volunteers were supported by a peer review and held two hugely successful and popular training days.

Our Volunteer Care team provided support for every volunteer whilst also maintaining high expectations.

The Working in the Community team continued to promote our values in the local area. The team created a new initiative to support the Traveller community; organised volunteers at eight railway stations, as part of the "Small Talk Saves Lives" campaign; and made presentations in five Sixth Form Colleges. Our 'Listen like a Samaritan' workshops raised around £3500. We have a valuable presence at Pride and Trans Pride. Other initiatives are being explored, including liaising with Brighton & Hove Albion, the Royal National Lifeboat Institution, the Clare Project, the Depot Arts Centre, Stopover as well as Primary Care Networks in Mid Sussex, Lewes and other trusts outside Brighton.

The determination and vision of the Funding Our Future team has resulted in a reversal in branch funding with a substantial surplus, after three years of deficits.

Equity, Diversity and Inclusion is at the heart of everything we do and we are constantly striving to ensure that our branch is a fair and respectful environment.

In my brief tenure as Director so far, I have been blown away by the commitment, expertise, dedication and kindness of members of the Brighton, Hove & District branch.

Mick Macve
Branch Director

3.

Samaritans – Brighton Hove and District **Statement of Trustee Responsibilities in respect of the Accounts** **Year Ended 31st March 2025**

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with the applicable law and United Kingdom Accounting Standards (FRS102).

Charity law requires the Trustees to prepare financial statements for each financial year. The Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including its income and expenditure for the year.

In preparing these financial statements the Trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities Statement of Recommended Practice (SORP) effective from 1 January 2019
- Make judgements and estimates that are reasonable and prudent
- State whether applicable standards have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the accounts on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate and proper accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the charity's constitution.

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.

4.

Independent Examiner's Report to the Trustees of Samaritans - Brighton & Hove District

Independent examiner's report to the trustees of Samaritans - Brighton, Hove and District

I report to the charity's Trustees on my examination of the accounts of Samaritans - Brighton, Hove & District ('the charity') for the year ended 31st March 2025.

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the charity are not required to be audited for this year under section 144 of the Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Act. In carrying out my examination, I have followed the 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:

1. Accounting records were not kept in accordance with section 130 of the Act; or
2. The accounts do not accord with those records; or
3. The accounts do not comply with the relevant accounting requirements under the Charity (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; or
4. The accounts have not been prepared in accordance with the Charities SORP (FRS102) effective from 1 January 2019.

I have no concerns and have come across no other matters in connection with the examination to which your attention should be drawn in this report to enable a proper understanding of the accounts to be reached.

Signed:

Shona Wardrop

Dr Shona Wardrop CA
Institute of Chartered Accountants of Scotland
Chariot House Limited
Chartered Accountants
44 Grand Parade
Brighton BN2 9QA

Date:

27th May 2025

5.
Samaritans - Brighton & Hove District
Statement of Financial Activities
Year ended 31st March 2025

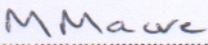
Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	
Incoming resources							
Income from:							
Donations & legacies	3	63,190	1,000	64,190	19,689	-	19,689
Charitable activities	3	5,439	-	5,439	1,640	2,522	4,162
Investments	3	4,265	-	4,265	4,207	-	4,207
Total incoming resources		72,894	1,000	73,894	25,536	2,522	28,058
Resources expended							
Expenditure on:							
Raising funds	4	3,159	-	3,159	778	-	778
Charitable activities:							
Listening service	4	9,193	-	9,193	5,904	-	5,904
Working in the community	4	4,561	3,398	7,959	1,719	1,298	3,017
Prison related activities	4,17	2,359	-	2,359	-	2,356	2,356
Donation to SCC	4	-	-	-	7,500	-	7,500
Support costs	4,5	41,461	879	42,339	40,093	-	40,093
Total expenditure		60,733	4,277	65,009	55,994	3,654	59,648
Net income before investment gains/(losses)		12,161	(3,277)	8,884	(30,458)	(1,132)	(31,590)
Net gains/(losses) on investments	8	(984)	-	(984)	299	-	299
Net income/(expenditure)		11,177	(3,277)	7,900	(30,159)	(1,132)	(31,291)
Transfers between funds	14	-	-	-	5,146	(5,146)	-
Net movement in funds		11,177	(3,277)	7,900	(25,013)	(6,278)	(31,291)
Reconciliation of funds:							
Total funds brought forward		441,398	3,398	444,796	466,411	9,676	476,087
Total funds carried forward		452,575	121	452,696	441,398	3,398	444,796

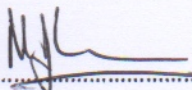
6.
Samaritans - Brighton, Hove & District
Balance Sheet
Year Ended 31st March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	7	310,868	314,800
Investments	8	66,801	44,785
Total fixed assets		377,669	359,585
Current assets			
Debtors	9	1,070	1,286
Investments	10	59,237	51,981
Cash at bank and in hand	11	26,975	42,382
Total current assets		87,283	95,649
Creditors			
Amounts falling due within one year	12	12,256	10,438
Net current assets		75,027	85,211
Total net assets		452,696	444,796
Funds of the charity			
Restricted income funds	15	121	3,398
Unrestricted Funds		452,575	441,398
Total funds		452,696	444,796

Notes 1 to 19 form an integral part of these accounts.

Signed on behalf of all Trustees

Mick Macve
 Director and Chair 

Michael McGowan
 Treasurer 

Date 24 MAY 2025

7.
Samaritans - Brighton, Hove & District
Statement of Cash Flows
Year Ended 31st March 2025

	2025	2024
	£	£
Cash flows from operating activities		
Net income /(expense)	7,900	(31,291)
Adjustments for:		
Depreciation charge and write offs	3,931	4,514
Loss/(gain) on investments	984	(299)
Interest on investments	(4,265)	(4,207)
(Increase)/Decrease in debtors	216	2,885
Increase/(Decrease) in creditors	1,818	646
Net (outflow)/inflow provided by operating activities	10,583	(27,751)
 Cash flows from investing activities		
Dividends & interest from investment	4,265	4,207
(Increase)/Decrease in current asset investments	(7,256)	6,487
Sale of investments	-	74,782
Purchase of investments	(23,000)	(44,696)
Purchase of capital assets	-	-
Net cash provided from investing activities	(25,991)	40,780
 Changes in cash during the reporting period	(15,408)	13,029
 Cash at the start of the reporting period	42,382	29,354
 Cash at the end of the reporting period	26,975	42,382

8.
Samaritans – Brighton, Hove & District
Notes to the Accounts
Year Ended 31st March 2025

Note 1: Basis of preparation

1.1 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 accounts 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 from 1 January 2019; and with
- The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102); and with
- The Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS102.

1.2 Going Concern

The Trustees consider that, based on the current reserves position and the budgeted income and expenditure, there are no material uncertainties that cast significant doubt on the ability of the charity to continue as a going concern.

Note 2: Accounting policies

2.1 Recognition of income

Income is recognised 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

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS102 SORP or FRS102.

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP).

In the case of performance related grants, income is only recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS102 SORP).

Legacies

Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Contractual income and performance related grants

This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

Donated goods

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

Donated services and facilities

Donated services and facilities are included in the SoFA when received, at the value of the gift to the charity, provided the value of the gift can be measured reliably.

The charity relies on the unpaid contribution of volunteers in pursuit of the Samaritans' vision and in providing the necessary support and administration. However, it is impractical for their contribution to be measured reliably for accounting purposes.

Support costs

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustee report.

Income from interest, royalties and dividends

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Investment gains and losses

This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting in revaluing investments to market value at the end of the year.

2.2 Expenditure and Liabilities**Liability recognition**

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

Support costs

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs mostly relate to keeping the charity's centre operational and therefore the charity's listening service, a core charitable activity. Any apportionment to working in the community and raising funds would be small and arbitrary. Accordingly, no such apportionment has been made.

Deferred income

No material item of deferred income has been included in the accounts.

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

Provision for liabilities

A liability is measured at recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

Basic financial instruments

The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS 102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS 102 SORP.

2.3 Assets**Tangible fixed assets for use by the charity**

These are capitalised if they can be used for more than one year and cost more than £1,000. They are valued at cost.

Depreciation rates are applied as follows:

Leasehold land	Over the life of the lease on a straight-line basis
Leasehold building	2% on a straight-line basis
Fixtures, fittings, furniture & equipment	25% on a reducing balance basis

Investments

Fixed asset investments in quoted shared, traded bonds and similar investments are valued initially at cost and subsequently at fair value (their market value) at year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Current asset investments

The charity has cash and cash equivalents with a maturity date less than one year. These include cash on deposit with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due. The charity accounts for these balances as basic financial instruments.

Note 3. Analysis of income

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
Donations & legacies						
Donations & Gifts	54,323	1,000	55,323	13,099	-	13,099
Legacies	-	-	-	5,000	-	5,000
Gift Aid	8,867	-	8,867	1,590	-	1,590
Total donations & legacies	63,190	1,000	64,190	19,689	-	19,689
Charitable activities						
Grants						
Unrestricted	-	-	-	-	-	-
Central Samaritans - NOMs grant [Note 17]	2,039	-	2,039	-	-	-
Central Samaritans - NOMs grant [Note 17]	-	-	-	-	2,522	2,522
Total Grants	2,039	-	2,039	-	2,522	2,522
Training	3,400	-	3,400	1,640	-	1,640
Total charitable activities	5,439	-	5,439	1,640	2,522	4,162
Income from investments						
Interest income	2,597	-	2,597	3,121	-	3,121
Dividends	1,667	-	1,667	1,085	-	1,085
Total income from investments	4,265	-	4,265	4,207	-	4,207

Note 4. Analysis of expenditure

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
Expenditure on raising funds						
Donations	693	-	693	675	-	675
Fundraising events	1,902	-	1,902	103	-	103
Other	564	-	564	-	-	-
Total	3,159	-	3,159	778	-	778
Expenditure on charitable activities						
Direct costs:						
Listening Service	9,193	-	9,193	5,904	-	5,904
Working in the community	4,561	3,398	7,959	1,719	1,298	3,017
Prison related activities [Note 17]	2,359	-	2,359	-	2,356	2,356
Donation to SCC	-	-	-	7,500	-	7,500
Support costs [Note 5]	41,461	879	42,340	40,093	-	40,093
Total	57,574	4,277	61,851	55,216	3,654	58,870
Total expenditure	60,733	4,277	65,010	55,994	3,654	59,648

Note 5. Support costs

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £
Recruitment, selection & training	1,610	-	1,724	-
Centre premises costs	15,153	-	16,412	-
Centre supplies	2,639	-	2,716	-
Telephone, technology & repairs	6,506	-	5,679	-
Volunteer Care [Note 18]	471	879	774	-
Governance	2,062	-	2,096	-
Finance	1,076	-	1,255	-
Depreciation and write offs	3,931	-	4,514	-
Central charge	8,012	-	4,923	-
Total	41,461	879	40,093	-

Support costs mostly relate to keeping our centre operational and therefore our listening service, a core charitable activity. Any apportionment to working in the community and raising funds would be small and arbitrary. Accordingly, no such apportionment has been made.

Note 6. Independent examiner's fee

	2025 £	2024 £
Independent examiner's fee	1,365	1,260
Total	1,365	1,260

Note 7. Tangible fixed assets

	Lease- hold land	Leasehold buildings	Fixtures, fittings, furniture, equip- ment	Total	Lease- hold land	Lease- hold buildings	Fixtures, fittings, furniture, equip- ment	Total
	2025 £	2025 £	2025 £	2025 £	2024 £	2024 £	2024 £	2024 £
Cost								
At start of year	251,484	96,517	57,980	405,981	251,484	96,517	57,980	405,982
Additions	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-
At the end of year	251,484	96,517	57,980	405,981	251,484	96,517	57,980	405,982
Accumulated depreciation								
At the start of the year	5,354	34,844	50,984	91,182	5,102	32,914	48,651	86,668
Charge for the year	252	1,930	1,748	3,930	252	1,930	2,332	4,514
Disposals	-	-	-	-	-	-	-	-
At the end of the year	5,606	36,774	52,733	95,113	5,354	34,844	50,984	91,182
Net Book Value								
At start of the year	246,130	61,673	6,997	314,800	246,382	63,603	9,329	319,314
At the end of the year	245,878	59,743	5,247	310,868	246,130	61,673	6,997	314,800

Leasehold land and buildings

The leasehold interest in Unit 1-3 Dubarry House was acquired under a transfer of undertaking from the predecessor charity on 1st April 2017.

The predecessor charity had acquired a 999-year lease in the property from 24th June 2003 for a premium of £250,000. Legal fees related to this transaction were £1,484. These costs are included in the cost of leasehold land.

Any expenditure on improvements to the leasehold buildings were added to the cost of the leasehold land and buildings.

The leasehold land is being amortised over the life of the lease.

The leasehold building is being depreciated at 2% of cost on a straight-line basis.

Note 8. Fixed asset investments

	CAF ESG	CAF Fixed interest fund	CAF Equity fund	CAF ESG	Total
	2025	2024	2024	2024	2024
	£	£	£	£	£
Value at start of year	44,785	30,473	44,099	-	74,572
Additions	23,000	-	-	44,696	44,696
Disposals	-	(30,086)	(44,696)	-	(74,782)
Gain/(Loss) on disposal	-	(387)	597	-	210
Gain/(Loss) on revaluation	(984)	-	-	89	89
Value at end of year	66,801	-	-	44,785	44,785

Note 9. Debtors

	2025	2024
	£	£
Prepayments & accrued income	906	1,286
Other debtors	165	-
Total	1,071	1,286

Note 10. Current asset investments

	2025	2024
	£	£
Short term cash investments	59,237	51,981
Total	59,237	51,981

Note 11. Cash at bank and in hand

	2025	2024
	£	£
Cash at bank and on hand	26,975	42,382
Total	26,975	42,382

Note 12. Creditors: amounts falling due within 1 year

	2025	2024
	£	£
Accruals & deferred income	12,256	10,438
Other creditors	-	-
Total	12,256	10,438

Note 13. Analysis of net assets between funds

	Unrestricted	Restricted	Total
	2025	2025	2025
	£	£	£
Tangible assets	310,868	-	310,868
Investments	66,801	-	66,801
Net current assets	74,906	121	75,027
Total net assets	452,575	121	452,696

	Unrestricted	Restricted	Total
	2024	2024	2024
	£	£	£
Tangible assets	314,800	-	314,800
Investments	44,785	-	44,785
Net current assets	81,812	3,399	85,211
Total net assets	441,396	3,399	444,796

Note 14. Movement in funds

	at 1/4/2024 £	Income £	(Expenses) £	Transfers £	Gains/ losses £	at 31/3/2025 £
Total unrestricted funds	441,398	72,894	(60,733)		(984)	452,575
Restricted Funds						
Major Donor Fund [Note 15]	3,399	-	(3,399)	-	-	-
Volunteer Thank You Fund [Note 18]	-	1,000	(879)	-	-	121
Total Restricted	3,399	1,000	(4,277)	-	-	121
Total	444,797	73,894	(65,009)	-	(984)	452,696

Movement in funds prior year

	at 1/4/2023 £	Income £	(Expenses) £	Transfers £	Gains/ losses £	at 31/3/2024 £
Total unrestricted funds	466,410	25,536	(55,994)	5,146	299	441,398
Restricted Funds						
Major Donor Fund [Note 15]	4,696	-	(1,298)	-	-	3,399
NHS Suicide Prevention Fund [Note 16]	4,980	-	-	(4,980)	-	-
Prison Fund [Note 17]	-	2,522	(2,356)	(166)	-	-
Total Restricted	9,676	2,522	(3,654)	(5,146)	-	3,399
Total	476,086	28,058	(59,648)	-	299	444,797

Note 15. Restricted funds – Major donor fund

The charity received a restricted donation of £37,500 in 2020-21 which was given by a major donor for various community projects with a focus on young people.

During 2024-25 the balance of the fund £3,399 was spent on a short film for young people 'A Call'.

During 2023-24 £97 was spent on services related to the SHUSH animated films for schools, and £1,200 on a social cut of the film for young people 'Behind these eyes'.

Note 16. Restricted funds – NHS Suicide Prevention fund

The charity made a successful application for a £9,980 grant in 2020 from the Sussex Suicide Prevention Fund. It was awarded for a project to develop three short 'Listeners Save Lives' films with HMP Lewes. They aimed to address the fact that prisoners are particularly vulnerable to suicide and self-harm during the first 3 days after arriving in prison.

A good start was made with HMP Lewes and Gusto Film. However, a combination of COVID restrictions and prison staff shortages stalled the project. The SCC also produced a film with broadly similar objectives for use in prisons throughout the country.

Given the ongoing difficulties with staff shortages and the release of the centrally prepared film, during 2023-24 it was concluded, in conjunction with the HMP Lewes, that it would not be worthwhile to continue with the project.

The charity contacted the Suicide Prevention Project Officer to whom the grant application had been submitted in September 2020 about how the balance of the funds should be used. We obtained approval that the charity could keep the funds and repurpose them for suicide prevention activity.

The Trustees decided to apply these funds towards the costs of the '*Behind These Eyes*' project. As a result, there was a transfer of the remaining balance of the fund £4,980 from restricted to unrestricted funds in 2023-24.

Note 17. Restricted funds – Prison Fund

Funds are received to cover all or part of the costs of our work in HMP Lewes to provide emotional support. SCC receive a grant from the Ministry of Justice: HMPPS and allocate amounts to relevant Samaritans branches. Following information received in March 2025 from SCC, this income is no longer treated as restricted. Accordingly, this income and the related expenditure is dealt with as unrestricted from 2024-25.

Note 18. Volunteer Thank You Fund

£1,000 of an anonymous donation received in 2024-25 was restricted for use on a celebration for the outgoing Director and his deputies to mark the end of his tenure as Director. All the volunteers in the branch were invited and this celebration was also a thank you to them. During 2024-25 £879 was spent. The balance of £121 will be spent on similar thank you events in future.

Note 19. Transactions with related parties

During the year payments in total of £318 (2023-24: £36) were made to 4 Trustees (2023-24: 1) to reimburse travel and other out of pocket expenses. There were no other transactions undertaken with related parties.

SAMARITANS BRIGHTON HOVE AND DISTRICT

England & Wales - Charity number 1170866

Accounts



Samaritans – Brighton, Hove and District

Registered Charity No: 1170866

Report and Accounts

Year Ended 31st March 2024

Samaritans - Brighton, Hove & District
Report and Accounts
Year Ended 31st March 2024

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1.
Samaritans – Brighton, Hove and District
Trustees' Report
Year Ended 31st March 2024

The Trustees present their report and the financial statements for the year.

Constitution and Commencement of Operations

Samaritans – Brighton, Hove and District (the "charity") is a charitable incorporated organisation (CIO registered number: 1170866) and an affiliated branch of Samaritans, which is itself a company limited by guarantee (registered company number: 757372) and a charity registered in England and Wales (219432) and in Scotland (SC040604)

The charity was registered as a charitable incorporated organisation with the Charity Commission and commenced trading and operations on 1st April 2017 following the transfer of undertaking on that date from an unincorporated Branch, the Samaritans of Brighton, Hove and District.

The charity (previously through the unincorporated branch) has had an affiliation with Samaritans that reaches back over 55 years.

Objectives and Activities

The objects of the charity, set out in our Constitution, are to:

- Enable persons in Brighton, Hove and District 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;
- 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
- Collaborate with and support Samaritans Central Charity and its affiliates in fulfilling these Objects.

Our Vision is that fewer people die by suicide. Our mission is to make sure there is someone there for anyone who needs someone; to give people ways to cope and the skills to be there for others; and to campaign to make suicide prevention a national and local priority. Together we can make change that saves lives.

We are committed to the following values:

- **Listening** - because exploring feelings alleviates distress and helps people to reach a better understanding of their situation and the options open to them.
- **Confidentiality** - because if people feel safe, they are more likely to be open about their feelings.
- **Being non-judgmental** - because we want people to be able to talk to us without fear of prejudice or rejection.
- **People making their own decisions wherever possible** - because we believe that people have the right to find their own solution and telling people what to do takes responsibility away from them.
- **Human contact** - because giving people time, undivided attention and empathy meets a fundamental emotional need and reduces stress and despair.

Achievements and Performance in 2023-24

Samaritans - Brighton, Hove and District is responsible for contributing to the achievement of Samaritans' vision across a large area of Sussex, from Shoreham and Henfield in the west to Newhaven and Lewes in the east, and Haywards Heath in the north, including, of course, Brighton & Hove.

To bring about the vision that fewer people die by suicide, our cohesive and diverse community of volunteers is committed to the promotion of better understanding of suicide, suicidal behaviour, and the value of expressing feelings.

We give our undivided attention to any caller who is feeling distress or despair. We are there to listen 24 hours a day, seven days a week. It is the core of our work. Every caller receives a consistent service of the highest quality. Even in acute distress, our callers feel held and heard, in control of their own choices, but less alone.

We bring Samaritans to local people and organisations – above all to individuals and groups more at risk of suicide and those who work with these vulnerable people. We listen to them and we learn.

We look after each other. What we can do for our callers and our local community relies entirely on the motivation, ability and capacity of our volunteers. We nurture that motivation through the kindness and compassion we show each other and the ongoing development we receive. We listen to each other. Through our work together we gain new skills and perspectives, strong friendships and sense of purpose.

We hope other branches are inspired and encouraged by what we do. We are proud to be members of Brighton, Hove and District Samaritans.

During 2023-24, we focused on:

- Strengthening the quality of our listening
- Looking after each other
- Taking Samaritans to local people and organisations

Strengthening the quality of our listening

Delivering a high-quality listening service to callers, over the phone, using email and webchat, is the core of what we do. Over the year, we answered 23,470 (2022-23: 21,751) calls, made 231 (2022-23: 385) outgoing calls, had 367 (2022-23: 468) online chats and replied to 1,000 (2022-23: 1,276) emails. We are no longer able to see callers face-to-face at our centre but we gave emotional support at events outside the Branch.

Delivering the best listening service we can to callers, whether on the phone, using email or webchat, is the core of what we do. To enable us to deliver our service for as many hours as possible each week in 2023-24, we continued to develop our volunteer recruitment, training and on-going mentoring.

We successfully recruited and gave core training to 47 new volunteers over the year. By getting to know new volunteers early on, we were able to match new listeners closely with their mentors, easing the transition to answering calls and generating an early sense of belonging to the Branch. As a result, and despite saying goodbye to those who had to leave us, our listener numbers grew and their commitment is reflected in the growing number of shifts completed each week.

To reinforce the skills of existing listeners, we began a new peer review process that encourages discussion between participants – as a way to improve contacts with callers and support for colleagues. Everyone completed mandatory training in applying key policies. And we re-introduced face-to-face ongoing training to encourage sharing of views and experience. The training covered updates from central Samaritans and topics raised through the peer review process.

Looking after each other

We continued regular contact with new and existing volunteers, through our dedicated volunteer support team, who checked how things were going inside and outside the Branch. We welcomed 47 mentees and four volunteers who transferred in from other Branches. Our team of 'new volunteer buddies' and our 'transferring volunteers lead' gave them focused support during their first year in the Branch. We kept in touch with volunteers who needed time out and provided a 'return programme' to help them re-engage. Alongside ongoing support, we encouraged those that could to contribute to the non-listening work that is so essential to keeping the Branch going. We are proud to have had over eighty listening volunteers who managed to help the Branch above and beyond the time they give to callers, as well as having 15 support volunteers, who typically contribute as an integral part of one or more teams in the Branch.

We introduced changes in the centre to ensure it remains a safe, friendly and relaxed place for volunteers to train, listen to callers and get together. We 'de-cluttered' the walls of the listening booths, removing stray information and replacing it with professionally-produced graphics designed to help listeners to handle their calls more effectively. Elsewhere, we aimed to encourage volunteers to use the kitchen as a place to hang out and chat, posting personal or social information on the notice board there, along with communication from the Branch Leadership Team about the programmes they head up and activities they organise (as well as providing a tempting range of drinks and snacks). And we made the stairwell leading to the centre's inner door a more welcoming experience, with improved lighting and large photos of Brighton.

We took action on the findings of the survey on equity, diversity and inclusion (EDI) that we carried out with Horsham & Crawley, Worthing and Eastbourne & District Branches. Although the results indicated that our volunteers generally have a positive experience of volunteering with us, there are also areas where we can improve. Work now underway includes celebrating the diversity that already exists in the Branch through 'storytelling' by volunteers, who share their experiences and perspectives; ensuring new volunteers have a named volunteer 'buddy' to support them through their journey to full membership of the Branch; and seeing a Branch member appointed as one of three national Samaritans EDI coordinators, giving us direct links to and the opportunity to influence central Samaritans EDI projects.

Taking Samaritans to local people and organisations

We continued to work hard in the local community, to bring Samaritans to people who are at a higher risk of self-harm or suicide and to those who work with these vulnerable people. We aimed to make our services as inclusive as possible and raise awareness of them more widely. Our thanks go to all the volunteers whose passion, commitment and generosity gave life to this work.

Providing emotional support outside the Branch

Our amazing team of sixteen volunteers, including helpers from Eastbourne and Horsham Branches, continued to train and support **listeners at Lewes prison**. Listener numbers varied from thirteen down to six and back up to seventeen at the end of the year. We undertook listener training twice. The awards ceremonies, where the new listeners were presented with their certificates were joyous occasions. We also trained officers, attended officer wellness days and met with the chaplaincy team.

Our partners at **Cruse East Sussex** continued to refer clients on their waiting list in need of special support. The waiting list was reopened in April 2023 after unprecedented levels of referrals closed it earlier in the calendar year and the Branch continued giving this valuable support to those referred to us. We also supported 'Facing the Future', a Samaritans-led joint project with Cruse, on Zoom, that gives those bereaved by suicide the opportunity to share their experiences and feelings with others who have lost people in the same way.

We continued to build our relationships with **railway staff** at local stations and to offer focused support.

Reaching people who are more at risk of suicide

We focused on strengthening relationships with key organisations who support those more vulnerable to suicide. We learned from exploring partnerships with Friends, Families and Travellers; LGBTQ Switchboard; Recovery Hub; Papyrus; foodbanks and groups supporting homeless people and those with addictions. We also built relationships with Mid-Sussex Voluntary Action and CommunityWorks. We provided “Learn to Listen like a Samaritan” skills training to them and charities they support.

Raising awareness of our service

Alongside participation in large events, like Pride and Transpride – which enhances our visibility and is much enjoyed by our volunteers – we took part in the UK-wide Samaritans’ ‘Small Talk Saves Lives’ campaign in March 2024. This year we broadened our campaign from Brighton Station to seven key commuter stations in our district. During 6 days of activity over 20 volunteers gave out thousands of awareness leaflets and cards and spoke to hundreds of passengers and railway staff. We also delivered Samaritans information leaflets to all GP surgeries and pharmacies in all parts of the district. And we continued to provide digital resources for teachers and films for young people.

Reaching people who can reach others

Following the successful pilot of our training for clinicians and other front-line staff with a Primary Care Network (PCN) in Brighton, we talked to the NHS, Brighton & Hove Public Health team and central Samaritans about where to go next.

We also continued to offer “Learn to Listen like a Samaritan” workshops to organisations, such as the Universities of Brighton and Sussex. The workshops promoted good listening, generated income and raised awareness of our service.

We also considered other training opportunities for organisations working with those more at risk of suicide and plan to develop opportunities of this kind in 2024-25.

Financial Review

Results for the year

We report a total deficit of £31,291 for the year (2022-23: net deficit of £64,195) across both restricted and unrestricted funds. Total income was £28,058 (2022-23: £35,444). Total expenditure was £59,648 (2022-23: £96,316). These headline numbers are explained in more detail below.

For planning purposes, we focus on unrestricted expenditure and the need to be able to fund these costs. Our unrestricted costs for 2023-24 were £55,594 (2022-23: £61,487). This amounts to £153 a day (2022-23 £168 a day).

Restricted funds

We spent £3,654 (2022-23: £34,828) of our restricted funds during the year. As a result, our restricted funds reduced to £3,398 (2022-23: £9,676). The most significant item of expenditure was on a social cut of the ‘*Behind These Eyes*’ film for young people.

Our restricted income was £2,522 (2022-23: £4,259). This was from grants towards the cost of our work at HM Prison Lewes.

Unrestricted funds

We had a deficit on unrestricted funds of £25,013 (2022-23: £32,012). This reduced our unrestricted reserves to £441,398 (2022-23: £466,411).

During the year, we received £14,689 (2022-23: £17,469) in income from fundraising events, donations, and related gift aid. We also received a legacy of £5,000 (2022-23: £10,000).

Direct costs relating to our listening service were £5,904 (2022-23: £5,248).

Direct costs related to working in the community were £1,719 (2022-23: £9,113).

Support costs, excluding depreciation and the central charge were £30,656 (2022-23: £24,212). Support costs mostly relate to keeping our centre operational and therefore our listening service. Any apportionment to working in the community and raising funds would be arbitrary. Accordingly, support costs are disclosed separately.

The analysis of support costs was changed during 2022-23 to align more closely with the teams that manage our various activities.

Raising funds

For planning purposes we look at our expected annual unrestricted expenditure of £60,000 (£165 a day). This is the cost of running all the Branch's activities. We got no financial support from Samaritans central charity or local or central government. And we relied entirely on volunteers for all we did. Over the year, we raised £25,536 (including a legacy of £5,000) so had an overall unrestricted deficit of £30,458.

Fortunately, we currently have the reserves to absorb this kind of deficit, but we cannot go on running this sort of deficit year after year. We need, and are taking steps, to increase our income to better cover our annual costs.

A regular donation of £14 a month raises the £165 needed to keep the Branch running for another day each year. Funding from our wonderful regular donors raised about £5,000 in 2023-24, covering around a month of normal costs. Everything else came from actions taken by volunteers to fund our future.

We are fortunate to have some great supporters and particular thanks are due to the following for helping us in 2023-24:

- Legal & General
- SSP Foundation
- Rotary Club of Lewes
- Norah & Leslie Prince Charitable Trust
- Our runners in the Brighton Marathon, 10k and Half-Marathon
- Alfie Boe
- Those supporters who shop through fundraising sites
- Our regular and irregular donors.

Our aim is 2024-25 is to develop a multi-year income generation plan that includes offering external training, inspiring more of us and those we know to make a regular gift to the Branch, building relationships with local businesses and other partners, participating in fundraising events and ensuring that the need to fund our future is better understood within our volunteer community.

Reserves Policy

We have a reserves policy to enable continuity of service should we experience a sustained income downturn, or should other reasonably foreseeable losses crystallise. Our target range for free reserves in 2023-24 was between 12 and 24 months of expenditure, excluding depreciation.

At 31st March 2024, we held £126,598 (31st March 2023: £147,097) in 'free' reserves. Free reserves are the total unrestricted reserves of £441,398, less reserves tied up in tangible fixed assets of £314,800.

Total expenditure, less depreciation, for the year was £55,133 (2022-23: £85,631). Our free reserves represented 28 months (2022-23: 21 months) of this expenditure. It would have taken an additional £5,000 of unrestricted expenditure in 2023-24 to have been within policy at 31st March 2024.

While in principle, our target range for free reserves in 2024-25 remained between 12 and 24 months of expenditure, excluding depreciation, we amended our policy to focus on unrestricted expenditure, and to facilitate monitoring. Taking an expected level of unrestricted expenditure of £60,000 a year, we set the target for free reserves for 2024-25 at between £60,000 and £120,000. Our 2024-25 budget is for our reserves to be within this target range by 31st March 2025. This will be reassessed from time to time, having regard to our fundraising capacity at that time.

Investment Policy

Where the Trustees consider that there is a reasonable likelihood that the charity has sufficient resources to meet obligations as they fall due, surplus cash reserves are invested in a low-risk ethical and/or sustainable equity fund to obtain a financial return, subject to prioritising security (investing with regulated counterparties) then liquidity (appropriate maturity profile) over yield.

During the year the two funds in which we had invested closed. We sold our interest in one of the funds realising a loss of £387. Our other fund stood at a gain of £597 and was switched into the IFSL CAF ESG Cautious Fund. As at 31st March 2024 32% (31st March 2023: 46%) of our cash reserves were invested in this fund.

Our investment policy also sets target ranges for instant access funds and notice accounts. For 2023-24 these were £32,000 – £40,000 and £40,000 - £80,000 respectively. At 31st March 2024 these balances were £42,382 and £51,981 and some rebalancing into notice accounts was needed.

Risk Management

In planning and reviewing activities in 2023-24, the Trustees had regard to the Charity Commissions' guidance on public benefit. The Trustees are satisfied that the activities undertaken by the branch meet the charity's purposes for the public benefit.

The Trustees maintain a Branch risk register, which is reviewed regularly to ensure we plan and manage the running of the charity as smoothly as possible.

The Trustees have taken out a comprehensive insurance policy to protect against a wide variety of risks. This policy includes Trustee Indemnity Insurance.

Trustee Governance and Management

The Branch is bound by the terms of its Constitution, dated 1st April 2017. The Constitution is available on request from the Secretary at the registered office. Full governance and management details are included in it.

Trustees of the charity have not been remunerated for services provided, although they may receive additional training strictly to assist them in directing the pursuit of charitable objects.

Reference and administrative details

Principal (registered) address: Unit 1-3, Dubarry House, Newtown Road, Hove BN3 6AE

Trustees

The Trustees who served during the period of the report were:

- Director and Chair – Robin Webb

Re-elected at AGM on 7th July 2023:

- Michael McGowan – Treasurer
- Alison Meekings – Branch Secretary
- Bernadette Hopper – Trustee
- Catherine Page – Trustee
- Fiona Harrison – Trustee
- Sarah Webster – Trustee
- Simon Crompton – Trustee
- Simon England – Trustee

Resigned (from 7th July 2023)

- Clare Levi – Trustee

Deputy Directors (from 1st April 2023)

- Selection and Recruitment – Michelle Pearson
- Training: Core – Mick Macve
- Training: Mentoring and Embedding – Mandi Stokell
- Training: Continuous Development – Joanna Moyse
- Volunteer Care – Anne Ferguson and Alan Johnson
- Working in the Community – Bernadette Hopper (to July 2023) then Clare Levi
- Centre Operations – William Faas

Patron – Peter James, author

Independent Examiner – Dr Shona Wardrop CA, Chariot House, 44 Grand Parade, Brighton BN2 9QA

Bankers – Barclays Bank UK PLC

Solicitor – John Ward, Osman Ward & Sons, 37 Church Road, Hove BN3 2BW

Independent Examiner

A resolution to appoint Dr Shona Wardrop CA of Chariot House was passed at the AGM on 7th July 2023

APPROVED by the Board of Trustees on 20th May 2024.....

Signed on behalf of all Trustees

Robin Webb
Director and Chair

Robin Webb

2.

Samaritans - Brighton, Hove & District Director's Report Year Ended 31st March 2024

What a year – far too many notable things have happened to mention everything, so here is an illustrative selection:

- We answered nearly 2,000 calls a month, and over 1,500 more than in the previous 12 months.
- In our outreach, among lots of other activities, we delivered posters and cards to every GP surgery and pharmacy in our district; we were there, on a much bigger scale than before, on railway stations across the area to let rail travellers know that Small Talk Saves Lives; we were there again, at Trans Pride and Pride.
- We kept trying to get better at listening to callers: to learn from each other we revamped Ongoing Mentoring into Peer Review, and we ended March 2024 with our first 'listening to each other' week, taking opportunities to hear each other's phone calls.
- We got together: we had a really good AGM with our local MP, Peter Kyle, as guest speaker; we restarted face-to-face ongoing training on two great days in the autumn, and we had a brilliant thank-you party for everybody in February.
- We kept going, and tried to keep smiling, through the disruption from the freeholder's unannounced major programme of building works.
- Our listening volunteers were backed with more help than ever from support volunteers in, for example, recruitment and selection, peer review shifts, outreach events, core training, social media, branch information displays, branch finances, coordinating trustees and their meetings, managing the premises.
- Our Equity, Diversity and Inclusion group organised a full branch survey and launched the brilliant 'Volunteer Stories' series – which other Branches are already wanting to copy.
- We ended the year rolling up our sleeves to get a new DBS check done for everybody in the Branch to meet new Samaritans requirements.

As always, there is more to do. We are running at a significant financial loss and increasing the Branch's income is a top priority for 2024-25. I've no doubt we will rise to this challenge too – it will need many hands to do it but the people who were collecting at Alfie Boe's autumn show at the Dome, and the group that raised over £5,000 running the Brighton 10K this spring, have shown what teamwork can do.

Robin Webb
Branch Director

3.

Samaritans – Brighton Hove and District **Statement of Trustee Responsibilities in respect of the Accounts** **Year Ended 31st March 2024**

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with the applicable law and United Kingdom Accounting Standards (FRS102).

Charity law requires the Trustees to prepare financial statements for each financial year. The Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including its income and expenditure for the year.

In preparing these financial statements the Trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities Statement of Recommended Practice (SORP)
- Make judgements and estimates that are reasonable and prudent
- State whether applicable standards have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the accounts on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate and proper accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the charity's constitution.

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.

4.

Independent Examiner's Report to the Trustees of Samaritans - Brighton & Hove District

Independent examiner's report to the trustees of Samaritans - Brighton, Hove and District

I report to the charity's Trustees on my examination of the accounts of Samaritans - Brighton, Hove & District ('the charity') for the year ended 31st March 2024.

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the charity are not required to be audited for this year under section 144 of the Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Act. In carrying out my examination, I have followed the 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:

1. Accounting records were not kept in accordance with section 130 of the Act; or
2. The accounts do not accord with those records; or
3. The accounts do not comply with the relevant accounting requirements under the Charity (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; or
4. The accounts have not been prepared in accordance with the Charities SORP (FRS102).

I have no concerns and have come across no other matters in connection with the examination to which your attention should be drawn in this report to enable a proper understanding of the accounts to be reached.

Signed:

Shona Wardrop

Dr Shona Wardrop CA
Chariot House Limited
Chartered Accountants
44 Grand Parade
Brighton
East Sussex
BN2 9QA

Date:

21st May 2024

5.
Samaritans - Brighton & Hove District
Statement of Financial Activities
Year ended 31st March 2024

	Note	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Incoming resources							
Income from:							
Donations & legacies	3	19,689	-	19,689	27,469	-	27,469
Charitable activities	3	1,640	2,522	4,162	-	4,259	4,259
Investments	3	4,207	-	4,207	3,716	-	3,716
Total incoming resources		25,536	2,522	28,058	31,185	4,259	35,444
Resources expended							
Expenditure on:							
Raising funds	4	778	-	778	2,336	-	2,336
Charitable activities:							
Listening service	4	5,904	-	5,904	5,248	-	5,248
Working in the community	4	1,719	3,654	5,373	9,113	34,828	43,941
Donation to Samaritans central charity	4	7,500	-	7,500	-	-	-
Support costs	4,5	40,093	-	40,093	44,791	-	44,791
Total expenditure		55,994	3,654	59,648	61,487	34,828	96,316
Net income before investment gains/(losses)		(30,458)	(1,132)	(31,590)	(30,302)	30,570	(60,872)
Net gains/(losses) on investments	8	299	-	299	(3,323)	-	(3,323)
Net income/(expenditure)		(30,159)	(1,132)	(31,291)	(33,625)	(30,570)	(64,195)
Transfers between funds	14	5,146	(5,146)	-	1,613	(1,613)	-
Net movement in funds		(25,013)	(6,278)	(31,291)	(32,012)	(32,182)	(64,195)
Reconciliation of funds:							
Total funds brought forward		466,411	9,676	476,087	405,853	41,858	447,711
Leashold land & buildings adjustment	7				92,570		92,570
Adjusted total funds brought forward		466,411	9,676	476,087	498,423	41,858	540,281
Total funds carried forward		441,398	3,398	444,796	466,411	9,676	476,086

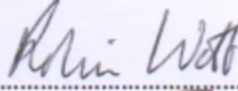
6.
Samaritans - Brighton, Hove & District
Balance Sheet
Year Ended 31st March 2024

	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	7	314,800	319,314
Investments	8	44,785	74,572
		359,585	393,886
Current assets			
Debtors	9	1,286	4,171
Investments	10	51,981	58,468
Cash at bank and in hand	11	42,382	29,354
		95,649	91,993
Creditors			
Amounts falling due within one year	12	10,438	9,792
		85,211	82,201
Net current assets			
		444,796	476,087
Total net assets			
		444,796	476,087
Funds of the charity			
Restricted income funds	15	3,398	9,676
Unrestricted Funds		441,398	466,411
		444,796	476,087
Total funds			
		444,796	476,087

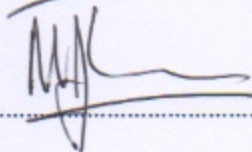
Notes 1 to 18 form an integral part of these accounts.

Signed on behalf of all Trustees

Robin Webb
 Director and Chair



Michael McGowan
 Treasurer



Date 20th MAY 2024

7.
Samaritans - Brighton, Hove & District
Statement of Cash Flows
Year Ended 31st March 2024

	2024	2023
	£	£
Cash flows from operating activities		
Net income/(expense)	(31,291)	(64,195)
Adjustments for:		
Depreciation charge and write offs	4,514	10,685
Loss/(gain) on investments	(299)	3,323
Interest on investments	(4,207)	(3,716)
(Increase)/Decrease in debtors	2,885	694
Increase/(Decrease) in creditors	646	(4,551)
Net (outflow)/inflow provided by operating activities	<u>(27,751)</u>	<u>(57,761)</u>
 Cash flows from investing activities		
Dividends & interest from investment	4,207	3,716
(Increase)/Decrease in current asset investments	6,487	18,738
Sale of investments	74,782	-
Purchase of investments	(44,696)	-
Purchase of capital assets	-	(7,394)
Net cash provided from investing activities	<u>40,780</u>	<u>15,060</u>
 Changes in cash during the reporting period	13,029	(42,701)
 Cash at the start of the reporting period	29,354	72,054
 Cash at the end of the reporting period	<u><u>42,382</u></u>	<u><u>29,354</u></u>

8.
Samaritans – Brighton, Hove & District
Notes to the Accounts
Year Ended 31st March 2024

Note 1: Basis of preparation

1.1 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 accounts 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) issued in January 2019; and with
- The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102); and with
- The Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS102.

1.2 Going Concern

The Trustees consider that, based on the current reserves position and the budgeted income and expenditure, there are no material uncertainties that cast significant doubt on the ability of the charity to continue as a going concern.

Note 2: Accounting policies

2.1 Recognition of income

Income is recognised 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

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS102 SORP or FRS102.

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP).

In the case of performance related grants, income is only recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS102 SORP).

Legacies

Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Contractual income and performance related grants

This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

Donated goods

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

Donated services and facilities

Donated services and facilities are included in the SoFA when received, at the value of the gift to the charity, provided the value of the gift can be measured reliably.

The charity relies on the unpaid contribution of volunteers in pursuit of the Samaritans' vision and in providing the necessary support and administration. However, it is impractical for their contribution to be measured reliably for accounting purposes.

Support costs

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustee report.

Income from interest, royalties and dividends

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Investment gains and losses

This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting in revaluing investments to market value at the end of the year.

2.2 Expenditure and Liabilities

Liability recognition

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

Support costs

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs mostly relate to keeping the charity's centre operational and therefore the charity's listening service, a core charitable activity. Any apportionment to working in the community and raising funds would be small and arbitrary. Accordingly, no such apportionment has been made.

Deferred income

No material item of deferred income has been included in the accounts.

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

Provision for liabilities

A liability is measured at recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

Basic financial instruments

The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS 102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS 102 SORP.

2.3 Assets

Tangible fixed assets for use by the charity

These are capitalised if they can be used for more than one year and cost more than £1,000. Prior to 1st January 2024, this limit was £500. They are valued at cost.

Depreciation rates are applied as follows:

Leasehold land	Over the life of the lease on a straight-line basis
Leasehold building	2% on a straight-line basis
Fixtures, fittings, furniture & equipment	25% on a reducing balance basis

Investments

Fixed asset investments in quoted shared, traded bonds and similar investments are valued initially at cost and subsequently at fair value (their market value) at year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Current asset investments

The charity has cash and cash equivalents with a maturity date less than one year. These include cash on deposit with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due. The charity accounts for these balances as basic financial instruments.

Note 3. Analysis of income

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
Donations & legacies						
Donations & Gifts	13,099	-	13,099	15,274	-	15,274
Legacies	5,000	-	5,000	10,000	-	10,000
Gift Aid	1,590	-	1,590	2,196	-	2,196
Total donations & legacies	19,689	-	19,689	27,469	-	27,469
Charitable activities						
Grants						
Unrestricted	-	-	-	-	-	-
Central Samaritans - NOMs grant	-	2,522	2,522	-	4,259	4,259
Total Grants	-	2,522	2,522	-	4,259	4,259
Training	1,640	-	1,640	-	-	-
Total charitable activities	1,640	2,522	4,162	-	4,259	4,259
Income from investments						
Interest income	3,121	-	3,121	2,909	-	2,909
Dividends	1,085	-	1,085	807	-	807
Total income from investments	4,207	-	4,207	3,716	-	3,716

Note 4. Analysis of expenditure

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
Expenditure on raising funds						
Donations	675	-	675	869	-	869
Fundraising events	103	-	103	1,467	-	1,467
Total	778	-	778	2,336	-	2,336
Expenditure on charitable activities						
Direct costs:						
Listening Service	5,904	-	5,904	5,248	-	5,248
Working in the community	1,719	3,654	5,373	9,113	34,828	43,941
Donation to Samaritans central charity	7,500	-	7,500	-	-	-
Support costs [note 5]	40,093	-	40,093	44,791	-	44,791
Total	55,216	3,654	58,870	59,152	34,828	93,980
Total expenditure	55,994	3,654	59,648	61,487	34,828	96,316

Note 5. Support costs

	2024	2023
	£	£
Recruitment, selection & training	1,724	970
Centre premises costs	16,412	9,758
Centre supplies	2,716	4,079
Telephone, technology & repairs	5,679	4,269
Volunteer Care	774	809
Governance	2,096	2,986
Finance	1,255	1,341
Depreciation and write offs	4,514	10,685
Central charge	4,923	9,894
Total	40,093	44,791

Support costs mostly relate to keeping our centre operational and therefore our listening service, a core charitable activity. Any apportionment to working in the community and raising funds would be small and arbitrary. Accordingly no such apportionment has been made.

Note 6. Independent examiner's fee

	2024	2023
	£	£
Independent examiner's fee	1,260	2,460
Total	1,260	2,460

The 2023 charge included the fee for the independent examination of the Annual Report and Accounts for the year ended 31st March 2022 of £1,200 as well as the accrual for the year ended 31st March 2023 of £1,260.

Note 7. Tangible fixed assets

	Leasehold land	Leasehold buildings	Fixtures, fittings, furniture & equipment	Total	Leasehold land	Leasehold buildings	Fixtures, fittings, furniture & equipment	Total
	2024	2024	2024	2024	2023	2023	2023	2023
	£	£	£	£	£	£	£	£
Cost								
At start of year	251,484	96,517	57,980	405,982	348,001	-	63,169	411,170
Land & buildings adjustments					(96,517)	96,517		-
FFF&E adjustments							(12,582)	(12,582)
Additions							7,394	7,394
Disposals								
At the end of year	251,484	96,517	57,980	405,982	251,484	96,517	57,980	405,982
Accumulated depreciation								
At the start of the year	5,102	32,914	48,651	86,668	128,402		52,733	181,135
Land & buildings adjustments					(123,552)	30,983		(92,569)
FFF&E adjustments							(6,497)	(6,497)
Charge for the year	252	1,930	2,332	4,514	252	1,930	2,417	4,599
Disposals								
At the end of the year	5,354	34,844	50,984	91,182	5,102	32,914	48,651	86,668
Net Book Value								
At start of the year	246,382	63,603	9,329	319,314	219,599	-	10,436	230,035
Land & buildings adjustments					27,035	65,534		92,569
At start of the year - adjusted	246,382	63,603	9,329	319,314	246,634	65,534	10,436	322,604
At the end of the year	246,130	61,673	6,997	314,800	246,382	63,603	9,329	319,314

Leasehold land and buildings

The leasehold interest in Unit 1-3 Dubarry House was acquired under a transfer of undertaking from the predecessor charity on 1st April 2017.

The predecessor charity had acquired a 999-year lease in the property from 24th June 2003 for a premium of £250,000. Legal fees related to this transaction were £1,484.

Any expenditure on improvements to the leasehold buildings were added to the cost of the leasehold land and buildings.

The predecessor charity's policy for the depreciation of the leasehold land and buildings was 2% per annum on a straight-line basis. Immediately prior to the transfer to Samaritans Brighton Hove and District the property was recorded at cost £342,098, accumulated depreciation £93,957 and net book value £248,141.

On acquisition on 1st April 2017, Samaritans Brighton Hove and District recorded the property in its accounting records at these values and continued with the same amortisation policy.

Following a review of fixed assets and their accounting, the premium paid for the 999 year lease and the related legal costs are now being shown separately as leasehold land. The costs incurred since acquisition of the lease on improvements to the building are shown as leasehold buildings.

The leasehold land is being amortised over the life of the lease.

The leasehold building is being depreciated at 2% of cost on a straight line basis.

In order to reflect this approach, the cost shown in the accounts for the year ended 31st March 2022 of £348,001 has been split between land (£251,484) and buildings (£96,517). The accumulated depreciation as at 31st March 2022 shown in the accounts for the year to that date of £128,402 has been replaced by £4,850 for the land and £30,983 for the buildings. These are the figures arrived at from applying the above depreciation policies to the leasehold land and buildings from their original acquisition by the predecessor charity. The resultant credit of £92,570 has been credited to unrestricted reserves as at 1st April 2022.

Fixtures, fittings, furniture & equipment

Following a review of fixed assets, the following adjustments have been made in the current year.

Items individually costing £500 or less that have been capitalised in the past were written off. The amounts involved were

	£
Cost	6,026
Accumulated depreciation as at 1st April 2022	<u>2,803</u>
Net book value as at 1st April 2022	<u>3,223</u>

Revenue items that had been capitalised in the past were written off. The amounts involved were:

	£
Cost	6,026
Accumulated depreciation as at 1st April 2022	<u>2,803</u>
Net book value as at 1st April 2022	<u>3,223</u>

Residual balances related to the shop, whose lease was terminated in August 2020 were written off. The amounts involved were:

	£
Cost	1,467
Accumulated depreciation as at 1st April 2022	<u>1,467</u>
Net book value as at 1st April 2022	<u>-</u>

Note 8. Fixed asset investments

	CAF Fixed interest fund	CAF Equity fund	CAF ESG	Total	CAF Fixed interest fund	CAF Equity fund	Total
	2024	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£	£
Value at start of year	30,473	44,099	-	74,572	33,958	43,937	77,895
Additions	-	-	44,696	44,696	-	-	-
Disposals	(30,086)	(44,696)	-	(74,782)	-	-	-
Gain/(Loss) on disposal	(387)	597	-	210	-	-	-
Gain/(Loss) on revaluation	-	-	89	89	(3,484)	161	(3,323)
Value at end of year	-	-	44,785	44,785	30,473	44,099	74,572

Note 9. Debtors

	2024	2023
	£	£
Prepayments & accrued income	1,286	4,171
Other debtors	-	-
Total	1,286	4,171

Note 10. Current asset investments

	2024	2023
	£	£
Short term cash investments	51,981	58,468
Total	51,981	58,468

Note 11. Cash at bank and in hand

	2024	2023
	£	£
Cash at bank and on hand	42,382	29,354
Total	42,382	29,354

Note 12. Creditors: amounts falling due within 1 year

	2024	2023
	£	£
Accruals & deferred income	10,438	9,745
Other creditors	-	47
Total	10,438	9,792

Note 13. Analysis of net assets between funds

	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £
Tangible assets	314,800	-	314,800
Investments	44,785	-	44,785
Net current assets	81,812	3,399	85,211
Total net assets	441,396	3,399	444,795

	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £
Tangible assets	319,314	-	319,314
Investments	74,572	-	74,572
Net current assets	72,526	9,676	82,201
Total net assets	466,412	9,676	476,087

Note 14. Movement in funds

	at 1/4/2023 £	Income £	(Expenses) £	Transfers £	Gains/ losses £	at 31/3/2024 £
Total unrestricted funds	466,410	25,536	(55,994)	5,146	299	441,398
Restricted Funds						
Major Donor Fund [Note 15]	4,696	-	(1,298)	-	-	3,399
NHS Suicide Prevention Fund [Note 16]	4,980	-	-	(4,980)	-	-
Prison Fund [Note 17]	-	2,522	(2,356)	(166)	-	-
Total restricted funds	9,676	2,522	(3,654)	(5,146)	-	3,399
Total	476,086	28,058	(59,648)	0	299	444,797

Movement in funds prior year

	at 1/4/2023 £	Income £	(Expenses) £	Transfers £	Gains/ losses £	at 31/3/2024 £
Unrestricted funds	372,074					
Leasehold land & buildings adjustment (see Note 7)	92,570					
Unrestricted funds - adjusted	464,644	31,185	(61,487)	35,392	(3,323)	466,410
Designated Funds	33,779	-	-	(33,779)	-	-
Total unrestricted	498,423	31,185	(61,487)	1,613	-(3,323)	466,410
Restricted Funds						
Major Donor Fund	34,728	-	(30,032)	-	-	4,696
NHS Suicide Prevention Fund	4,980	-	-	-	-	4,980
Prison Fund - Central Sams	-	4,259	(2,646)	(1,613)	-	-
GWR Fund - Central Sams	2,150	-	(2,150)			-
Total restricted funds	41,858	4,259	(34,828)	(1,613)	-	9,676
Total	540,281	35,444	(96,316)	-	-(3,323)	476,086

Note 15. Restricted funds – Major donor fund

The charity received a restricted donation of £37,500 in 2020-21 which was given by a major donor for various community projects with a focus on young people.

During 2023-24 a further £97 was spent on services related to the SHUSH animated films for schools, and £1,200 on a social cut of the 'Behind These Eyes' film for young people.

During 2022-23 £30,130 was spent on the SHUSH animated films for schools and related services.

Note 16. Restricted funds – NHS Suicide Prevention fund

The charity made a successful application for a £9,980 grant in 2020 from the Sussex Suicide Prevention Fund. It was awarded for a project to develop three short 'Listeners Save Lives' films with HMP Lewes. They aimed to address the fact that prisoners are particularly vulnerable to suicide and self-harm during the first 3 days after arriving in prison. A good start was made with HMP Lewes and Gusto Film. However, a combination of COVID restrictions and prison staff shortages stalled the project. The central Samaritans charity has now produced a film with broadly similar objectives for use in prisons throughout the country.

Given the ongoing difficulties with staff shortages and the release of the centrally prepared film, during 2023-24 it was concluded, in conjunction with the HMP Lewes, that it would not be worthwhile to continue with the project. The charity contacted the Suicide Prevention Project Officer to whom the grant application had been submitted in September 2020 about how the balance of the funds should be used. We obtained approval that the charity could keep the funds and repurpose them for suicide prevention activity. The Trustees decided to apply these funds towards the costs of the 'Behind These Eyes' project. As a result, there is a transfer of £4,980 from restricted to unrestricted funds in 2023-24 (£Nil 2022-23).

Note 17. Restricted funds – Prison Fund

Funds are received to cover all or part of the costs of our work in HMP Lewes to provide emotional support. Central Samaritans receives a grant from the Ministry of Justice: HMPPS and allocates amounts to relevant Samaritans Branches. Related expenditure is recorded as restricted expenditure. To the extent that the grant received is insufficient to cover the direct costs, the difference is met from unrestricted funds. The grant received for 2022-23 was a little more than the direct costs, and confirmation was obtained that the excess could be transferred to unrestricted funds. The direct costs for 2023-24 exceeded the grant by £43. This grant was received in 2023-24. The grant for 2022-23 exceeded the direct costs by £209. This grant was received late in 2023-24. Accordingly, there is a £166 transfer from restricted to unrestricted reserves in 2023-24 (£Nil 2022-23).

Note 18. Transactions with related parties

During the year payments in total of £36 (2022-23: £66) were made to 1 Trustee (2022-23: 2) to reimburse travel and other out of pocket expenses. There were no other transactions undertaken with related parties.

SAMARITANS BRIGHTON HOVE AND DISTRICT

England & Wales - Charity number 1170866

Accounts

SAMARITANS

Brighton, Hove & District

Report and Accounts

Year Ended 31st March 2023

Samaritans – Brighton, Hove and District

Registered Charity No: 1170866

Report and Accounts

Year Ended 31st March 2023

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Samaritans - Brighton, Hove & District
Report and Accounts
Year Ended 31st March 2023

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1.

Samaritans – Brighton, Hove and District

Trustees' Report

Year Ended 31st March 2023

The Trustees present their report and the financial statements for the year.

Constitution and Commencement of Operations

Samaritans – Brighton, Hove and District (the "charity") is a charitable incorporated organisation (CIO registered number: 1170866) and an affiliated branch of Samaritans, which is itself a company limited by guarantee (registered company number: 757372) and a charity registered in England and Wales (219432) and in Scotland (SC040604)

The charity was registered as a charitable incorporated organisation with the Charity Commission and commenced trading and operations on 1st April 2017 following the transfer of undertaking on that date from an unincorporated Branch, the Samaritans of Brighton, Hove and District.

The charity (previously through the unincorporated branch) has had an affiliation with Samaritans that reaches back over 50 years.

Objectives and Activities

The objects of the charity, set out in our Constitution, are to:

- Enable persons in Brighton, Hove and District 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;
- 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
- Collaborate with and support Samaritans Central Charity and its affiliates in fulfilling these Objects.

Our Vision is that fewer people die by suicide. We aim to achieve this by:

- Reducing the feelings of distress and crisis that lead to suicide;
- Increasing access to support for people in distress and crisis;
- Reducing the risk of suicide in specific settings and vulnerable groups; and
- Influencing governments and other agencies to take action to reduce suicide.

We are committed to the following values:

- **Listening** - because exploring feelings alleviates distress and helps people to reach a better understanding of their situation and the options open to them.
- **Confidentiality** - because if people feel safe, they are more likely to be open about their feelings.
- **People making their own decisions wherever possible** - because we believe that people have the right to find their own solution and telling people what to do takes responsibility away from them.
- **Being non-judgmental** - because we want people to be able to talk to us without fear of prejudice or rejection.
- **Human contact** - because giving people time, undivided attention and empathy meets a fundamental emotional need and reduces stress and despair.

Achievements and Performance in 2022-23

Samaritans - Brighton, Hove and District is responsible for contributing to the achievement of Samaritans' vision across a large area of Sussex, from Shoreham and Henfield in the west to Newhaven and Lewes in the east, and Haywards Heath in the north, including, of course, Brighton & Hove. During 2022-23, our focus was on:

Helping more callers

Delivering a high-quality listening service to callers, over the phone, using email and webchat, is the core of what we do. Over the year, we answered 21,751 calls, made 385 outgoing calls, had 468 online chats and replied to 1,276 emails.

To enable us to deliver our service for as many hours as possible each week, we continued to develop our volunteer recruitment, training and mentoring. We moved to a mix of online and face-to-face training, and completed core training for 32 people during the year. The teams worked closely together to align recruitment, training and mentoring processes to ensure that new volunteers were able to become active listeners without encountering delays. The commitment of all our listening volunteers is reflected in the growing number of completed shifts.

We encouraged volunteers to fill our shifts when callers need us most, especially at night. In the final quarter of 2022, our volunteers spent 226 hours on the phone overnight (02.00-06.00), the 12th highest total for any branch in the UK. Our volunteers spent almost twice the national average amount of time on the phone during these hours (117 minutes for each branch volunteer, compared to a national average of 61 minutes).

We aim to ensure every caller receives a consistent service of the highest quality. In support of this aim, we continued our programme of Continuous Development for listening volunteers, finding different ways to deliver it and ensuring it was tailored to individual volunteer's needs. We also reintroduced Ongoing Mentoring, to reflect our key principles of high-quality listening skills and encourage discussion that leads to personal improvement.

Looking after each other

Our volunteer care team remained in regular contact with new and existing volunteers, to check that their experience of volunteering was a positive one and to encourage those that could to contribute to the non-listening work that is so essential to keep the branch running. This included increasing our leader team to 24, in order to spread the load of debriefing further, and introducing 14 'night debriefers' in a new role, allowing those who do night shifts to debrief before leaving the centre.

The Volunteer Care Deputy Directors attended Core and Embedding training to welcome all new volunteers and built a team of four 'new volunteer buddies' to look after our Core graduates for the first year of their journey with the branch. A new 'transferring volunteers' lead looked after the growing number of people joining us from other branches.

In October 2022, we invited the family of long-serving volunteer Sheila Coldicott, who died in May 2022, to the centre. They unveiled a plaque in her honour and renamed the training room 'The Sheila Coldicott Room', in recognition of the huge amount of time she gave to training new volunteers.

We introduced changes in the centre, such as new information boards and video displays, to create a more welcoming atmosphere and an excellent environment to work in that provides comfort and security for volunteers.

Taking forward our work to improve equity, diversity and inclusion (EDI), we prepared a wide-ranging survey of volunteers with Horsham, Worthing and Eastbourne branches to explore volunteers' views on EDI and their ideas for making improvements.

We engaged more regularly with support volunteers and encouraged them to contribute as an integral part of one or more teams in the branch.

Providing emotional support outside the Branch

We worked extensively in the community. Our vision is that we bring Samaritans to local people and organisations – above all to individuals and groups most at risk of suicide and those who work with these vulnerable people. We listen and we learn. We reflect our city and our district and we are determined to make our services as inclusive as possible. We raise awareness of our service as widely as possible. We now have a Working in the Community Steering Group, guiding our direction and efforts. Thank you to so many volunteers whose passion, commitment and generosity give life to this vision.

Working in Partnership: in 2022-23, we focused on building relationships with key organisations who work with and support those most vulnerable to suicide, as well as our more established areas of support and reach. We deepened our established partnership with **Friends, Families and Travellers**, sharing resources and offering training and support. We welcomed organisations to talk to our whole branch as first steps in building further partnerships. These included **Change Grow Live** and **LGBTQ Switchboard**. We continue to work towards relationships with Food Bank organisations, those supporting people with disabilities and those supporting people who are homeless.

Lewes Prison: We continued to train and support a team of Listeners in Lewes prison, with help from Eastbourne and Horsham Branches. It was a challenging year with several listeners being moved or leaving. At the end of the year, we had six Listeners, but at the beginning of April 2023 started training 11 new listeners, on different wings of the prison. Lewes has been a pilot for the prison service's postvention scheme, providing support following suicide, and is about to be signed off. Sadly, we had to put the scheme into practice after 2 deaths in August 2022.

Approved Premises: Our small but very dedicated six-person volunteer team visited recently released prisoners once a fortnight during the year. We hope more volunteers will join so that we can resume weekly visits.

Work with Cruse Bereavement Care: Our partnership with Cruse East Sussex continued. They refer to us clients on their waiting list in need of special support. In the last few months of 2022-23, we had no Cruse callers because Cruse East Sussex was forced to close their waiting list, due to unprecedented demand. The waiting list was recently reopened and we look forward to giving this valuable and much needed support to those who are referred to us again. We also supported 'Facing the Future', a Samaritans-led joint project with Cruse, on Zoom, that gives those bereaved by suicide the opportunity to share their experiences and feelings with others who have lost people in the same way.

LGBTQ+ Community: We relished being active at both Pride and Transpride in the summer of 2022 after a gap of a few years. At Transpride, in particular, we offered emotional support to several face to face callers. We are planning for 2023 events already.

Railway Industry and British Transport Police: We continued to build our relationships with station staff to offer focused support. A team of 4 volunteers spent a morning with railway staff in October 2022, listening to their stories and experiences and supporting them. We took part in the UK-wide Samaritans 'Small Talk Saves Lives' campaign in March 2023, with 12 volunteers talking to hundreds of passengers on Brighton Station and giving out leaflets.

Young People: 'Behind These Eyes', developed in partnership with Fern Films, is a powerful new film showing life through the eyes of young people and the feelings that can lie behind these eyes. The message is that everything might look great on the surface, but it might not be so great if we could really see inside a person, see 'behind these eyes'. And Samaritans is there when things are tough. The film is available on Samaritans' You Tube, and it will be promoted on Instagram and Twitter.

Raising awareness

We want more local people to know about Samaritans and that our branch is part of local communities, so raising awareness is part of our outreach work.

GPs and pharmacies: We developed a plan to ask all branch volunteers to take posters and cards into all GP surgeries and pharmacies in our district.

Brighton & Hove Buses: Thanks to the generous support of Brighton & Hove Buses, we had free posters on buses throughout the city and beyond on three different months in the year. They also gave us free bus tickets for volunteers to use.

Young people in our schools: Thanks to the creativity of Gusto Films, in 2022-23 we brought to fruition a new interactive digital resource on 'The Power of Listening' for use in schools. The series of five 3-minute films uses the Samaritans' SHUSH listening tips and provides an interactive lesson resource for teachers. We sent the films to all the schools in our district and shared them widely with other branches.

Pride: We were delighted to participate in Pride 2022 and are already planning the 2023 event. Being so visible with many volunteers bedecked in Samaritans t-shirts walking through the streets of our city is a fantastic awareness raising activity, as well as being great fun and a reminder to everyone that we are part of this vibrant community.

Talks: We gave talks to two organisations, one local and one country-wide to mark World Suicide Prevention Day in September 2022.

Training people who can reach others

Learn to Listen Like a Samaritan: We continued to offer our bespoke listening training to organisations and charities alike and have several bookings for the year ahead.

Pilot project with Primary Care Network: Our first full training session with over 60 GPs and health professionals in July 2022 was very well received. We are looking to follow this up to include medical students and more primary care networks across our branch area.

Raising funds

Our funding sources in 2022-23 included donations from individuals and charitable trusts, both regular and one-off. Some donations were connected with the Brighton Marathon and with Sarah Millican's concerts in Brighton. Our thanks to our runners in the marathon and to Sarah Millican for enabling these opportunities.

With our external training focused on our pilot workshops with Primary Care Network 1 in Brighton, we did not generate any training income from our 'Listen like a Samaritan' workshops in 2022-23. We did benefit from investment income and a generous legacy.

Although the level of income we generate can be volatile, our aim is to generate sufficient to cover the costs of running the Centre in any year. As our reserves reduce to come back into line with our reserves policy, we plan to build our fundraising capacity to achieve this.

We are very grateful to the individuals, companies and charitable trusts who supported us in different ways in 2022-23. All our services including administration and fundraising, are delivered by volunteers and we are also very grateful to them for donating their time and expertise so freely.

Financial Review

Results for the year

We report a total deficit of £64,195 for the year (2021-22: net deficit of £19,888) across both restricted and unrestricted funds. Total income was £35,444 (2021-22: £38,728). Expenditure was £96,316 (2021-22: £58,687). These headline numbers are explained in more detail below.

Our charitable costs, excluding fundraising and working in the community, were £50,039 (2021-22: £46,186) which means it cost £137 a day (2020-21: £127 a day) to keep the listening service open.

Restricted funds

We spent £34,828 (2021-22: £10,972) of our restricted funds during the year. As a result, our restricted funds reduced to £9,676 (2021-22: £41,858). The most significant item of expenditure was the production of our SHUSH animated films for schools.

Our restricted income was £4,259 (2021-22: £14,628). This was from grants towards the cost of our work at HM Prison Lewes.

Unrestricted funds

We had a deficit on unrestricted funds of £32,012 (2021-22: £22,038). This reduced our unrestricted reserves to £466,411 (2021-22: £498,423 after leasehold land and buildings adjustment).

During the year, we received £17,469 (2021-22: £16,654) in income from fundraising events, donations and related gift aid. We also received a legacy of £10,000 (2021-22 £5,000).

Direct costs relating to our listening services were £5,248 (2021-22: £2,470 plus £2,218 funded from restricted funds).

Direct costs related to working in the community were £9,113 (2021-22: £2,000) reflecting an increase in activity not paid for by restricted funds.

Support costs, excluding depreciation and central charge were £24,212 (2021-22: £20,184). Support costs mostly relate to keeping our centre operational and therefore our listening service. Any apportionment to working in the community and raising funds would be arbitrary. Accordingly, support costs are disclosed separately.

The analysis of support costs was changed during the year to align more closely with the teams that manage our various activities.

Reserves Policy

The charity has a reserves policy to enable continuity of service should we experience a sustained income downturn, or should other reasonably foreseeable losses crystallise. Our reserves policy during the year required us to maintain a minimum level of 12 months of operating costs, excluding depreciation, as free reserves.

As at 31st March 2023, the charity held £147,097 (31st March 2022: £175,548) in 'free' reserves. Free reserves are the total unrestricted reserves of £466,411, less reserves tied up in tangible fixed assets of £319,314.

Total expenditure, less depreciation, for the year was £85,631 (2021-22: £48,249). Our free reserves represented 21 months (2021-22: 44 months) of this expenditure.

Our reserves policy was updated in May 2023. Our target range for free reserves in 2023-24 is between 12 and 24 months of expenditure, excluding depreciation. This will be reassessed from time to time, having regard to our fundraising capacity at that time.

Investment Policy

Where the Trustees consider that there is a reasonable likelihood that the charity has sufficient resources to meet obligations as they fall due, surplus cash reserves are invested to obtain a financial return, subject to prioritising security (investing with regulated counterparties) then liquidity (appropriate maturity profile) over yield.

At 31st March 2023 46% (31st March 2022: 34%) of our cash reserves were invested in two charitable funds. One of the funds generated a loss this year, a reflection of how the value of investments can be volatile in a time of uncertainty for global financial markets.

Risk Management

In planning and reviewing activities in 2022-23, the Trustees had regard to the Charity Commissions' guidance on public benefit. The Trustees are satisfied that the activities undertaken by the branch meet the charity's purposes for the public benefit.

The Trustees maintain a branch risk register, which is reviewed regularly to ensure we plan and manage the running of the charity as smoothly as possible.

The Trustees have taken out a comprehensive insurance policy to protect against a wide variety of risks. This policy includes Trustee Indemnity Insurance.

Trustee Governance and Management

The branch is bound by the terms of its Constitution, dated 1st April 2017. The Constitution is available on request from the Secretary at the registered office. Full governance and management details are included in it.

Trustees of the charity have not been remunerated for services provided, although they may receive additional training strictly to assist them in directing the pursuit of charitable objects.

Reference and administrative details

Principal (registered) address: Unit 1-3, Dubarry House, Newtown Road, Hove BN3 6AE

Trustees

The Trustees who served during the period of the report were:

- Director and Chair – Susie McGowan (until 12th April 2022)
Robin Webb (from 12th April 2022)

In post at 1st April 2022 and re-elected at AGM on 12th September 2022:

- Alison Meekings – Branch Secretary
- Clare Levi – Trustee
- Simon England – Trustee

Co-opted with effect from 5th April 2022 and elected at AGM

- Fiona Harrison – Trustee

Resigned

- Janet Redman – Treasurer (resigned July 2022)

Co-opted with effect from 12th September 2022

- Michael McGowan – Treasurer

Elected at EGM on 9th January 2023

- Bernadette Hopper – Trustee
- Catherine Page – Trustee
- Michael McGowan - Treasurer
- Sarah Webster – Trustee
- Simon Crompton – Trustee

Deputy Directors (from 1st April 2022)

- Selection and Recruitment – Michelle Pearson
- Training (CORE) – Sarah Dykins
- Training (Embedding, Continuous Development, Mentoring) – Fiona Allen and Mandi Stokell
- Volunteer Care – Anne Ferguson and Alan Johnson
- Working in the Community – Bernadette Hopper
- Centre Operations – William Faas

Patron – Peter James, author

Independent Examiner – John Thacker FCA DchA, Director Chariot House, 44 Grand Parade, Brighton BN2 9QA

Bankers – Barclays Bank plc, Hove

Solicitor – John Ward, Osman Ward & Sons, 37 Church Road, Hove BN3 2BW

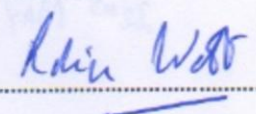
Independent Examiner

A resolution to re-appoint John Thacker of Chariot House was passed at the AGM on 12th September 2022

APPROVED by the Board of Trustees on 22nd MAY 2023

Signed on behalf of all Trustees

Robin Webb

Director and Chair.....


2.

Samaritans - Brighton, Hove & District
Director's Report

Year Ended 31st March 2023

After pandemic restrictions eased in spring 2022, this was a year of recovery for Samaritans – Brighton, Hove and District. That pandemic time, of limiting volunteer numbers in the centre, some of us unable to be there at all, every meeting being on Zoom only and so on, seems quite a distant past now.

We began 2022-23 with our first face-to-face branch meeting for a long time, to mark the handover from my predecessor to me. It was a reminder of how good it is to be together as a branch. Since then, we have resumed face-to-face recruitment events and Core training sessions. We have had face-to-face meetings, training events and speakers in the centre.

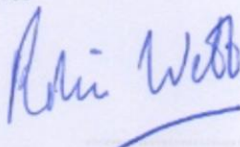
In the community, Brighton Pride and Trans Pride returned, and we were proud to take part in both. We ran an acclaimed event to help local GPs talk to patients who have suicidal feelings. We were on Brighton station for passengers and staff for a day as part of *Samaritans' Small Talk Saves Lives* campaign. We gave talks at local organisations, re-established regular face-to-face support for Listeners in Lewes Prison and for people at the Approved Premises. We shared films we made about listening well with every school and college in our area.

Our support for callers has benefited too. In January 2023, we took over 2,000 calls in a month for the first time since before the pandemic. In March, we were one of only three branches in the whole country to be open all night, every night for Samaritans *Lighten the Nights* week. It's not just quantity: thanks above all to the quality of our training and mentoring we are improving the way we support callers too.

Of course, we have more to do. Our fundraising hasn't recovered from the pandemic and we must correct that – there is a limit to how long we can draw down our reserves. We would like again to be open 24/7, with only occasional shift closures. There is more we want to do to reach local people vulnerable to suicide and those who don't see Samaritans as for them. We would like to keep building our support for each other, which underpins everything we achieve.

In writing this, my pronoun has been "we". Saying "we" is a perk of being the director, as if I have been involved in all these achievements. Of course, I haven't. It has been a tremendous team effort from over 150 volunteers and it is because this common feeling and purpose is so strong that I think we can look forward to doing more, and better – for callers, our community, and each other – in 2023-24.

Robin Webb
Branch Director



22ND MAY 2023

3.

Samaritans – Brighton Hove and District

Statement of Trustee Responsibilities in respect of the Accounts

Year Ended 31st March 2023

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with the applicable law and United Kingdom Accounting Standards (FRS102).

Charity law requires the Trustees to prepare financial statements for each financial year. The Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including its income and expenditure for the year.

In preparing these financial statements the Trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities Statement of Recommended Practice (SORP)
- Make judgements and estimates that are reasonable and prudent
- State whether applicable standards have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the accounts on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate and proper accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the charity's constitution.

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.

4.

**Independent Examiner's Report to the
Trustees of Samaritans - Brighton & Hove District**

Independent examiner's report to the trustees of Samaritans - Brighton, Hove and District

I report to the charity's Trustees on my examination of the accounts of Samaritans - Brighton, Hove & District ('the charity') for the year ended 31 March 2023.

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the charity are not required to be audited for this year under section 144 of the Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Act. In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the Act).

Independent examiner's statement

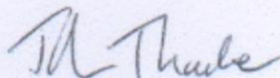
I have completed my examination.

I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that:

1. Accounting records were not kept in accordance with section 130 of the Act; or
2. The accounts do not accord with those records; or
3. The accounts do not comply with the relevant accounting requirements under the Charity (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; or
4. The accounts have not been prepared in accordance with the Charities SORP (FRS102).

I have no concerns and have come across no other matters in connection with the examination to which your attention should be drawn in this report to enable a proper understanding of the accounts to be reached.

Signed:



John Thacker FCA DChA
Chariot House Limited
Chartered Accountants
44 Grand Parade
Brighton
East Sussex
BN2 9QA

Date:

25 May 2023

5.

Samaritans - Brighton, Hove & District
Statement of Financial Activities
Year Ended 31st March 2023

	Note	Unrestricted funds	Restricted funds	Total funds	Unrestricted funds	Restricted funds	Total funds
		2023	2023	2023	2022	2022	2022
		£	£	£	£	£	£
Incoming resources	3						
Income from:							
Donations & legacies		27,469	-	27,469	21,654	1,035	22,689
Charitable activities		-	4,259	4,259	-	13,593	13,593
Investments		3,716	-	3,716	2,446	-	2,446
Total incoming resources		31,185	4,259	35,444	24,100	14,628	38,728
Resources expended	4						
Expenditure on:							
Raising funds		2,336	-	2,336	1,747	1,035	2,782
Charitable activities:							
Listening service		5,248	-	5,248	2,470	2,218	4,688
Working in the community		9,113	34,828	43,941	2,000	7,719	9,719
Support costs	5	44,791	-	44,791	41,498	-	41,498
Total expenditure		61,487	34,828	96,316	47,715	10,972	58,687
Net income before investment gains/(losses)		(30,302)	(30,570)	(60,872)	(23,615)	3,656	(19,959)
Net gains/(losses) on investments		(3,323)	-	(3,323)	71	-	71
Net income/(expenditure)		(33,625)	(30,570)	(64,195)	(23,544)	3,656	(19,888)
Transfers between funds		1,613	(1,613)	-	1,506	(1,506)	-
Net movement in funds		(32,012)	(32,182)	(64,195)	(22,038)	2,150	(19,888)
Reconciliation of funds:							
Total funds brought forward		405,853	41,858	447,711	427,891	39,708	467,599
Leashold land & buildings adjustment	7	92,570	-	92,570	-	-	-
Adjusted total funds brought forward		498,423	41,858	540,281	427,891	39,708	467,599
Total funds carried forward		466,411	9,676	476,087	405,853	41,858	447,711

6.

Samaritans - Brighton, Hove & District
Balance Sheet
Year Ended 31st March 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	7	319,314	230,035
Investments	8	74,572	77,895
Total fixed assets		393,886	307,930
Current assets			
Debtors	9	4,171	4,865
Investments	10	58,468	77,205
Cash at bank and in hand	11	29,354	72,054
Total current assets		91,993	154,124
Creditors			
Amounts falling due within one year	12	9,792	14,343
Net current assets		82,201	139,781
Total net assets		476,087	447,711
Funds of the charity			
Restricted income funds	15	9,676	41,858
Unrestricted Funds		466,411	372,074
Designated Funds	16	-	33,779
Total funds		476,087	447,711

Notes 1 to 17 form an integral part of these accounts.

Signed by Trustees on behalf of all Trustees:

Robin Webb..... 

Michael McGowan..... 

Date:..... 22nd MAY 2023

7.

Samaritans - Brighton, Hove & District

Statement of Cash FlowsYear Ended 31st March 2023

	2023 £	2022 £
Cash flows from operating activities		
Net income /(expense)	(64,195)	(19,888)
Adjustments for:		
Depreciation charge and write offs	10,685	10,438
Loss/(gain) on investments	3,323	(71)
Interest on investments	(3,716)	(2,446)
(Increase)/Decrease in debtors	694	8,182
Increase/(Decrease) in creditors	(4,551)	11,180
Net (outflow)/inflow provided by operating activities	<u>(57,761)</u>	<u>7,395</u>
Cash flows from investing activities		
Dividends & interest from investment	3,716	2,446
(Increase)/Decrease in current asset investments	18,738	(783)
Purchase of capital assets	(7,394)	(1,506)
Net cash provided from investing activities	<u>15,060</u>	<u>157</u>
Changes in cash during the reporting period	(42,701)	7,552
Cash at the start of the reporting period	72,054	64,502
Cash at the end of the reporting period	<u>29,354</u>	<u>72,054</u>

£77,205 shown as cash and cash equivalents in the annual report and account for the year ended 31st March 2022 has been reclassified as current asset investments.

Samaritans – Brighton, Hove & District

Notes to the Accounts

Year Ended 31st March 2023

Note 1: Basis of preparation

1.1 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 accounts 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) issued on 16 July 2014; and with
- The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102); and with
- The Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS102.

1.2 Going Concern

The Trustees consider that, based on the current reserves position and the budgeted income and expenditure, there are no material uncertainties that cast significant doubt on the ability of the charity to continue as a going concern.

Note 2: Accounting policies

2.1 Recognition of income

Income is recognised 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

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS102 SORP or FRS102.

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP).

In the case of performance related grants, income is only recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS102 SORP).

Legacies

Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Contractual income and performance related grants

This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

Donated goods

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

Donated services and facilities

Donated services and facilities are included in the SoFA when received, at the value of the gift to the charity, provided the value of the gift can be measured reliably.

The charity relies on the unpaid contribution of volunteers in pursuit of the Samaritans' vision and in providing the necessary support and administration. However, it is impractical for their contribution to be measured reliably for accounting purposes.

Support costs

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustee report.

Income from interest, royalties and dividends

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Investment gains and losses

This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting in revaluing investments to market value at the end of the year.

2.2 Expenditure and Liabilities

Liability recognition

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

Support costs

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs mostly relate to keeping the charity's centre operational and therefore the charity's listening service, a core charitable activity. Any apportionment to working in the community and raising funds would be small and arbitrary. Accordingly, no such apportionment has been made.

Deferred income

No material item of deferred income has been included in the accounts.

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

Provision for liabilities

A liability is measured at recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

Basic financial instruments

The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS 102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS 102 SORP.

2.3 Assets

Tangible fixed assets for use by the charity

These are capitalised if they can be used for more than one year and cost more than £500. They are valued at cost.

Depreciation rates are applied as follows:

Leasehold land	Over the life of the lease on a straight-line basis
Leasehold building	2% on a straight-line basis
Fixtures, fittings, furniture & equipment	25% on a reducing balance basis

Investments

Fixed asset investments in quoted shared, traded bonds and similar investments are valued initially at cost and subsequently at fair value (their market value) at year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Current asset investments

The charity has cash and cash equivalents with a maturity date less than one year. These include cash on deposit with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due. The charity accounts for these balances as basic financial instruments.

Note 3. Analysis of income

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £
Donations & legacies						
Donations & Gifts	15,274	-	15,274	16,654	1,035	17,689
Legacies	10,000	-	10,000	5,000	-	5,000
Gift Aid	2,196	-	2,196	-	-	-
Total donations & legacies	27,469	-	27,469	21,654	1,035	22,689
Charitable activities						
Grants						
Unrestricted						
NHS Suicide Prevention Fund	-	-	-	-	2,150	2,150
Central Samaritans - GWR	-	-	-	-	5,000	5,000
Ernest Kleinwort Charitable Trust	-	-	-	-	3,724	3,724
Central Samaritans - Pears Fund	-	-	-	-	2,719	2,719
Central Samaritans - NOMs grant	-	4,259	4,259	-	-	-
Total Grants	-	4,259	4,259	-	13,593	13,593
Training	-	-	-	-	-	-
Total charitable activities	-	4,259	4,259	-	13,593	13,593
Income from investments						
Interest income	2,909	-	2,909	2,446	-	2,446
Dividends	807	-	807	-	-	-
Total income from investments	3,716	-	3,716	2,446	-	2,446

Note 4. Analysis of expenditure

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £
Expenditure on raising funds						
Donations	869	-	869	1,747	1,035	2,782
Fundraising events	1,467	-	1,467	-	-	-
Total	2,336	-	2,336	1,747	1,035	2,782
Expenditure on charitable activities						
Direct costs:						
Listening Service	5,248	-	5,248	2,470	2,218	4,688
Working in the community	9,113	34,828	43,941	2,000	7,719	9,719
Support costs [note 5]	44,791	-	44,791	41,498	-	41,498
Total	59,152	34,828	93,980	45,968	9,937	55,905
Total expenditure	61,487	34,828	96,316	47,715	10,972	58,687

Note 5. Support costs

	2023 £	2022 £
Recruitment, selection & training	970	
Centre premises costs	9,758	9,505
Centre supplies	4,079	2,817
Telephone, technology & repairs	4,269	3,380
Volunteer Care	809	891
Governance	2,986	1,947
Finance	1,341	1,644
Depreciation and write offs	10,685	10,438
Central charge	9,894	10,876
Total	44,791	41,498

Support costs mostly relate to keeping our centre operational and therefore our listening service, a core charitable activity. Any apportionment to working in the community and raising funds would be small and arbitrary. Accordingly no such apportionment has been made.

Travel costs to and from the centre for anti-social listening shifts are now regarded as direct costs of the Listening Service.

£2,470 of such costs were shown as support costs - travel & subsistence in the Annual Report and Accounts for the year ended 31st March 2021. These costs have been included above in Note 5 in direct costs of the Listening Service. The remaining £80 related to attendance at regional meetings and is now shown under Governance & finance.

Note 6. Independent examiner's fee

	2023 £	2022 £
Independent examiner's fee	2,460	1,260
Total	2,460	1,260

The 2023 charge included the fee for the independent examination of the Annual Report and Accounts for the year ended 31st March 2022 of £1,200 as well as the accrual for the year ended 31st March 2023 of £1,260.

	2023 £	2022 £		2023 £	2022 £
Direct costs	2,460	1,260	Direct costs	2,460	1,260
Working in the community	1,118	1,000	Working in the community	1,118	1,000
Support costs (Note 5)	44,791	41,498	Support costs (Note 5)	44,791	41,498
Total	48,369	43,758	Total	48,369	43,758

Note 7. Tangible fixed assets

	Leasehold land	Leasehold buildings	Fixtures, fittings, furniture & equipment	Total	Leasehold land & buildings	Fixtures, fittings, furniture & equipment	Total
	2023	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£	£
Cost							
At start of year	348,001		63,169	411,170	348,001	61,663	409,664
Land & buildings adjustments	(96,517)	96,517					
FFF&E adjustments			(12,582)	(12,582)			
Additions			7,394	7,394		1,506	1,506
Disposals							
At the end of year	251,484	96,517	57,980	405,982	348,001	63,169	411,170
Accumulated depreciation							
At the start of the year	128,402		52,733	181,135	121,442	49,255	170,697
Land & buildings adjustments	(123,552)	30,983		(92,569)			
FFF&E adjustments			(6,497)	(6,497)			
Charge for the year	252	1,930	2,417	4,599	6,960	3,478	10,438
Disposals							
At the end of the year	5,102	32,914	48,651	86,668	128,402	52,733	181,135
Net Book Value							
At start of the year	219,599		10,436	230,035	226,559	12,408	238,967
Land & buildings adjustments	27,035	65,534		92,569			
At start of the year - adjusted	246,634	65,534	10,436	322,604			
At the end of the year	246,382	63,603	9,329	319,314	219,599	10,436	230,035

Leasehold land and buildings

The leasehold interest in Unit 1-3 Dubarry House was acquired under a transfer of undertaking from the predecessor charity on 1st April 2017.

The predecessor charity had acquired a 999-year lease in the property from 24th June 2003 for a premium of £250,000. Legal fees related to this transaction were £1,484.

Any expenditure on improvements to the leasehold buildings were added to the cost of the leasehold land and buildings.

The predecessor charity's policy for the depreciation of the leasehold land and buildings was 2% per annum on a straight-line basis. Immediately prior to the transfer to Samaritans Brighton Hove and District the property was recorded at cost £342,098, accumulated depreciation £93,957 and net book value £248,141.

On acquisition on 1st April 2017, Samaritans Brighton Hove and District recorded the property in its accounting records at these values and continued with the same amortisation policy.

Following a review of fixed assets and their accounting, the premium paid for the 999 year lease and the related legal costs are now being shown separately as leasehold land. The costs incurred since acquisition of the lease on improvements to the building are shown as leasehold buildings.

The leasehold land is being amortised over the life of the lease.

The leasehold building is being depreciated at 2% of cost on a straight line basis.

In order to reflect this approach, the cost shown in the accounts for the year ended 31st March 2022 of £348,001 has been split between land (£251,484) and buildings (£96,517). The accumulated depreciation as at 31st March 2022 shown in the accounts for the year to that date of £128,402 has been replaced by £4,850 for the land and £30,983 for the buildings. These are the figures arrived at from applying the above depreciation policies to the leasehold land and buildings from their original acquisition by the predecessor charity. The resultant credit of £92,570 has been credited to unrestricted reserves as at 1st April 2022.

Fixtures, fittings, furniture & equipment

Following a review of fixed assets, the following adjustments have been made in the current year:

Items individually costing £500 or less that had been capitalised in the past were written off. The amounts involved were:

	£
Cost	6,026
Accumulated depreciation as at 1st April 2022	<u>2,803</u>
Net book value as at 1st April 2022	<u><u>3,223</u></u>

Revenue items that had been capitalised in the past were written off. The amounts involved were:

	£
Cost	5,089
Accumulated depreciation as at 1st April 2022	<u>2,226</u>
Net book value as at 1st April 2022	<u><u>2,863</u></u>

Residual balances relating to the shop whose lease was terminated in August 2020 were written off.

The amounts involved were:

	£
Cost	1,467
Accumulated depreciation as at 1st April 2022	<u>1,467</u>
Net book value as at 1st April 2022	<u><u>-</u></u>

Note 8. Fixed asset investments

	CAF Fixed interest fund	CAF Equity fund	Total	CAF Fixed interest fund	CAF Equity fund	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Value at start of year	33,958	43,937	77,895	36,519	41,305	77,824
Additions	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Gain/(Loss) on revaluation	(3,484)	161	(3,323)	(2,561)	2,632	71
Value at end of year	<u>30,473</u>	<u>44,099</u>	<u>74,572</u>	<u>33,958</u>	<u>43,937</u>	<u>77,895</u>

Note 9. Debtors

	2023	2022
	£	£
Prepayments & accrued income	4,171	2,512
Other debtors	-	2,353
Total	<u>4,171</u>	<u>4,865</u>

Note 10. Current asset investments

	2023	2022
	£	£
Short term cash investments (less than 12 months maturity date)	58,468	77,205
Total	58,468	77,205

£77,205 shown as cash and cash equivalents in the annual report and account for the year ended 31st March 2022 has been reclassified as current asset investments.

Note 11. Cash at bank and in hand

	2023	2022
	£	£
Cash at bank and on hand	29,354	72,054
Total	29,354	72,054

£77,205 shown as cash and cash equivalents in the annual report and account for the year ended 31st March 2022 has been reclassified as current asset investments.

Note 12. Creditors: amounts falling due within 1 year

	2023	2022
	£	£
Accruals & deferred income	9,745	14,343
Other creditors	47	-
Total	9,792	14,343

Note 13. Analysis of net assets between funds

	Unrestricted	Designated	Restricted	Total
	2023	2023	2023	2023
	£	£	£	£
Tangible assets	319,314	-	-	319,314
Investments	74,572	-	-	74,572
Net current assets	72,526	-	9,676	82,201
Total net assets	466,412	-	9,676	476,087
	Unrestricted	Designated	Restricted	Total
	2022	2022	2022	2022
	£	£	£	£
Tangible assets	230,035	-	-	230,035
Investments	77,895	-	-	77,895
Net current assets	64,144	33,779	41,858	139,781
Total net assets	372,074	33,779	41,858	447,711

Note 14. Movement in funds

	at 1/4/2022	Income	(Expenses)	Transfers	Gains/losses	at 31/3/2023
	£	£	£	£	£	£
Unrestricted funds	372,074					
Leashold land & buildings adjustment [see Note 7]	92,570					
Unrestricted funds - adjusted	464,644	31,185	(61,487)	35,392	(3,323)	466,410
Designated Funds						
Facing the future fund	3,779	-	-	(3,779)	-	-
New work in the community fund	30,000			(30,000)		
Total unrestricted	498,423	31,185	(61,487)	1,613	(3,323)	466,410
Restricted Funds						
Major Donor Fund	34,728	-	(30,032)	-	-	4,696
NHS Suicide Prevention Fund	4,980	-	-	-	-	4,980
Prison Fund	-	4,259	(2,646)	(1,613)	-	-
GWR Fund	2,150	-	(2,150)	-	-	-
Total Restricted	41,858	4,259	(34,828)	(1,613)	-	9,676
Total	540,281	35,444	(96,316)	-	(3,323)	476,086

Movement in Funds prior year

	at 1/4/2021	Income	(Expenses)	Transfers	Gains/losses	at 31/3/2022
	£	£	£	£	£	£
Unrestricted Funds	394,112	24,100	(47,715)	1,506	71	372,074
Designated Funds	33,779	-	-	-	-	33,779
Total unrestricted	427,891	24,100	(47,715)	1,506	71	405,853
Restricted Funds						
Major Donor Fund	34,728	1,035	(1,035)	-	-	34,728
NHS Suicide Prevention Fund	4,980	-	-	-	-	4,980
Pears Fund - Central Sams	-	3,724	(2,218)	(1,506)	-	-
Prison Fund - Central Sams	-	2,719	(2,719)	-	-	-
GWR Fund - Central Sams	-	2,150	-	-	-	2,150
Ernest Kleinwort Charitable Trust	-	5,000	(5,000)	-	-	-
Total Restricted	39,708	14,628	(10,972)	(1,506)	-	41,858
Total	467,599	38,728	(58,687)	-	71	447,711

Note 15. Restricted funds

Major Donor Fund

The charity received a restricted donation of £37,500 in 2020-2021 which was given by a major donor for various community projects with a focus on young people. During the year £30,130 was spent on the SHUSH animated films for schools and related services. The balance of £4,598 will be spent on community projects in accordance with the wishes of the donor.

NHS Suicide Prevention Fund

This fund was obtained to fund a film for use in HMP Lewes for information and education around suicide, particularly with new prisoners in mind. Due to COVID and other pressures on HMP Lewes, this project has not progressed in the year.

Prison Fund

Funds are received after the end of the year to cover all or part of the costs of our work in HMP Lewes to provide emotional support. Central Samaritans receive a grant from the National Offender Management Service (NOMS) and allocate amounts to relevant Samaritans branches. Related expenditure is recorded as restricted expenditure. To the extent that the grant received after the end of the year is insufficient to cover the costs the difference is met from unrestricted funds. As expenditure is incurred before the grant is received, there is never a balance in this fund.

GWR Fund

A grant was received by Central Samaritans from Great Western Railway to support the recruitment of new volunteers and the wellbeing of local residents through outreach activities. An allocation was made by Central Samaritans to relevant branches. Part of this fund was spent in the year on publications to support our initiative reaching out to GPs and pharmacies in our area. The balance was used to part fund our 'Behind these eyes' film, an outreach initiative aimed at young people in our area.

Note 16. Designated funds**Facing the future Fund**

This fund was designated in 2018/19 to cover costs expected to be incurred by the charity at local level under the 'Facing the future' project. It has now become clear that no further costs will be incurred at a local level. Accordingly, this fund has been released to unallocated reserves.

New work in the community Fund

This fund was designated in 2019/20 for a project to explore establishing a community hub elsewhere in the district. However, COVID restrictions and the knock-on impact on the branch's volunteers and resources have meant that this project has not progressed. Following a reassessment of priorities, this project will not proceed in the medium term and this fund has been released to unallocated reserves.

Note 17. Transactions with related parties

During the year, payments in total of £66 (2021-22: £Nil) were made to two Trustees to reimburse travel and other out of pocket expenses. There were no other transactions undertaken with related parties.

SAMARITANS BRIGHTON HOVE AND DISTRICT

England & Wales - Charity number 1170866

Accounts

Samaritans – Brighton, Hove and District

Registered Charity No: 1170866

Report and Accounts

Year Ended 31st March 2022

Samaritans - Brighton, Hove & District
Report and Accounts
Year Ended 31st March 2022

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1.

Samaritans – Brighton, Hove and District

Trustees' Report

Year Ended 31st March 2022

The Trustees present their report and the financial statements for the year.

Constitution and Commencement of Operations

Samaritans – Brighton, Hove and District (the “charity”) is a charitable incorporated organisation (registration no:1170866) and an affiliated branch of Samaritans, a company limited by guarantee (registered company no: 757372) and a charity registered in England and Wales (registration no: 219432) and in Scotland (registration no:SC040604)

The charity was registered as a charitable incorporated organisation with the Charity Commission and began trading and operations on 1st April 2017 following the transfer of undertaking on that date from an unincorporated branch, the Samaritans of Brighton, Hove and District.

The charity (previously through the unincorporated branch) has had an affiliation with the Samaritans that reaches back over 50 years.

Objectives and Activities

The objects of the charity according to its Constitution are:

- To enable persons in Brighton, Hove and District 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 affiliates in fulfilling these Objects.

Our vision is that fewer people die by suicide. We aim to achieve this by:

- Reducing the feelings of distress and crisis that lead to suicide
- Increasing access to support for people in distress and crisis
- Reducing the risk of suicide in specific settings and vulnerable groups
- Influencing governments and other agencies to take action to reduce suicide

We are committed to the following values:

- **Listening** - because exploring feelings alleviates distress and helps people to reach a better understanding of their situation and the options open to them.
- **Confidentiality** - because if people feel safe, they are more likely to be open about their feelings.

- **People making their own decisions wherever possible** - because we believe that people have the right to find their own solution and telling people what to do takes responsibility away from them.
- **Being non-judgmental** - because we want people to be able to talk to us without fear or rejection.
- **Human contact** - because giving people time, undivided attention and empathy meets a fundamental emotional need and reduces stress and despair.

Achievements and Performance in 2021-22

Samaritans - Brighton, Hove and District is responsible for contributing to achievement of Samaritans' vision across a large area of Sussex, from Shoreham and Henfield in the west to Newhaven and Lewes in the east, and Haywards Heath in the north and including, of course, Brighton and Hove.

During 2021-22, our focus was on:

- 1) Giving high quality, consistent emotional support to our callers by looking after and engaging our volunteers
 - We continued to support callers by answering 18,617 phone calls, making 471 outbound calls, replying to 3,238 emails and having 721 online chats
 - We redesigned our information sessions for online use and devised ways to stay in touch with the large number of prospective volunteers who contacted us during the year
 - We moved to online selection, integrating the branch management tool into recruitment and selection process
 - We trained 30 new listeners, the maximum number possible using online training, piloted online core training provided by the central charity and adapted it to our needs
 - We developed an online embedding training programme with a focus on reflection, sharing and action learning
 - We provided continuous development online to all our listeners, covering topics such as, improving calls from prisoners, ending calls and volunteer well-being
 - We grew the number of listeners offering mentoring to new volunteers and re-established ongoing mentoring, when relaxation of Covid-19 restrictions made it safe to do so
 - We continued to deliver online continuous development opportunities to listeners
 - We widened the roles available to support volunteers and ensured they are an integral part of the way the branch operates
- 2) Providing our service away from the branch to high-risk groups and those who find it hard to access our services
 - We maintained our contacts with Lewes prison, holding weekly debriefs by phone during the first half of the year, until face to face meetings restarted in September 2020, albeit somewhat sporadically due to staff shortages.
 - We continued to provide support to people experiencing bereavement through our partnership with Cruse
 - We restarted fortnightly visits to approved premises when Covid-19 restrictions made it safe to do so
- 3) Increasing awareness of the service we offer amongst potential callers, volunteers, members of the public and local policy makers
 - We continued our contacts with the Brighton and Hove Suicide Prevention Strategy Group
 - We are updating our SHUSH films for schools to promote the power of listening

- We continued to increase awareness by providing listening training to groups of staff at local universities
- We continued our pilot project to develop training for health care professionals

4) Raising enough funds to run the branch effectively

- We set up and promoted individual giving through our Friends scheme, raising a total of £4,000 over the year
- We applied for and were successful in getting grants amounting to £10,874
- We identified a database of over 200 organisations and have a rolling programme of contacts to discuss how we might work together, through benefits in kind, sponsorship, selling training or participating in fundraising events

Samaritans in the Community

Our goals are to:

- Be accessible to as many people as possible within our community who are vulnerable to suicide and need our services the most
- Promote good listening, mental health and well-being and raise awareness of our local Samaritans service amongst young people and within the wider community
- Encourage fundraising activity within our community to support all of our work
- Promote volunteering

Unfortunately, the pandemic continued to affect our ability to be amongst the community across our District, particularly at festivals and events, in schools, at railways stations, in Lewes Prison, at the Approved Premises, and in colleges and universities. It also had a significant impact on opportunities to inspire fundraising support with our many fantastic partners.

Working with children and young people

We focused our work on a new interactive digital resource for schools on the Power of Listening - a series of five 3-minute films using the SHUSH1 listening approach and an interactive lesson resource for teachers.

We were so fortunate to have the financial support of a wonderful donor to enable these resources to be developed. All the schools and colleges in our wide district will receive these resources for the start of the 2022-23 academic year.

Reaching health professionals

Throughout the year, working in partnership with GP practices, we developed a bespoke training programme for primary care staff to help them support emotionally distressed and suicidal patients. Huge thanks to Clare 2095 and Lisa 1954 for leading this work. We are evaluating this programme in 2022-23.

Lewes Prison

The prison team continued to support a team of Listeners in Lewes prison. For most of the year the prison was in lockdown, due to Covid-19, and our weekly debriefs had to be by phone, though this did enable us to continue to offer emotional support to the listeners. Fortunately face to face meetings

¹ Show you care / Have patience / Use open questions/ Say it back / Have courage.

restarted in September, albeit somewhat sporadically due to staff shortages. It was great to be back meeting with the men in person.

Throughout the year our listener numbers varied from 14 down to 7. They have taken calls and offered informal support to other prisoners. All who come through reception at the prison meet with a listener and are given information about the service.

Work with Cruse Bereavement Care

Our partnership with Cruse has continued, with the charity continuing to support bereaved people referred to us by Cruse with a booked, weekly telephone call for as long as they need us. During the year, our volunteers supported dozens of people.

LGBTQ+ Community

Social isolation, suicidal feelings and actions are more prevalent amongst people who identify as LGBTQ+, and as the Samaritans branch serving the city of Brighton and Hove, we are deeply committed to this section of our community. Sadly, neither the Pride nor the TransPride events happened during 2021-22 but we are delighted to be very active at both events during the summer of 2022.

Work with the Railway Industry and British Transport Police

Sadly, we were not able to do any events at stations during 2021-22 to promote our partnership with Network Rail and the British Transport Police. We will review if and how to restart these events but will always offer support at our local stations following a sudden death.

Community fundraising

We are keen that fundraising becomes an integral part of how we work – with our volunteers, the public and our key partner organisations – so that everyone can see the benefits of the contributions they make, either directly such as through activities, like our external training, or indirectly through projects like our Friends scheme. We have further work to do in the coming year to promote and extend these ways of raising funds.

We continue to benefit from the wonderful support of donors, such as the generous gift that funded our schools digital resources, and engagement with Samarathon and other community events. It was a thrill to participate in the Brighton Marathon 2022, where our runners raised around £4k. Our social media presence continues in support of national Samaritans initiatives as well as local activities.

Special thanks go to the fundraising team for all their hard work and dedication.

Looking ahead

We are setting up a Working in the Community Steering Group, to develop our priorities for the future. These are likely to be centred around working with other organisations and bodies to reach more vulnerable individuals and communities in our area; as well as raising awareness of our service through main events like Pride, poster and leaflet placement in GP practices and pharmacies and continued working with Brighton Buses, who are offering us free poster placements and are looking to support us further. We will continue to prioritise offering emotional support outside of the branch with prison listeners and at approved premises and through Transpride.

Financial Review

Results for the year

The charity reports a total loss of £19,959 for the year (2020-21: net surplus £18,800). Of the loss £2,150 can be attributed to restricted activity such as grants and donations offset by a net loss of £22,000 on unrestricted activity such as fundraising and the listening service. The loss can be explained by a decline in income from fundraising and the fact that we were not able to hold any fundraising events. The other factor is an increase in the annual charity contribution to central Samaritans from under £1,000 in 2020-21 to £12,800 in 2021-22. Total income was £38,728 (2020-21: £115,133). The reduction in income over the previous year can be explained partly by the closure of the charity shop and income in 2020-21 was slightly inflated by government grants. Expenditure was also reduced at £58,687 (2020-21: £100,933). The reduction in expenditure reflects the closure of the charity shop as all associated costs of closure, including redundancy, were included in 2020-21 costs.

Charitable costs

Our charitable costs, excluding fund raising and community projects, were £46,186 (2020-21: £46,472) which means it cost £127 per day (2020-21: £128 per day) to keep the charity open. This cost was slightly reduced from the previous year following the closure of the charity's shop in 2021-20.

Funding sources

Funding sources included donations from individuals and charitable trusts, our 'Listen like a Samaritan' workshops and investment income. Although the level of income generated can be volatile the charity plans to generate sufficient to cover the costs of running the Centre in any year.

We are very grateful to the individuals, companies and charitable trusts who support us in this way. All services including administration and fundraising are delivered by volunteers and we are also very grateful to them for donating their time and expertise as they do.

Reserves Policy

The charity has a reserves policy to enable continuity of service should a sustained income downturn be experienced, or should other reasonably foreseeable losses crystallise.

The charity's reserves policy during the year required the charity to maintain a minimum level of 12 months of operating costs excluding depreciation, as free reserves.

As at 31 March 2022, the charity held around £176,000 in 'free' reserves, which equates to about 36 months of normal expenditure. Free reserves are the total unrestricted reserves of £405,853 less reserves tied up in fixed assets of £230,035.

Investment Policy

Where the Trustees consider that there is a reasonable likelihood that the charity has sufficient resources to meet obligations as they fall due, surplus cash reserves are invested to obtain a financial return for the charity subject to prioritising security (investing with regulated counterparties) then liquidity (appropriate maturity profile) over yield.

At 31 March 2022 (and the previous year end reporting date), just over one third of our cash reserves were invested in a charitable fund. The fund has generated reasonable investment income over the last three years, but its value can be volatile in a time of uncertainty for global financial markets.

Risk Management

In planning and reviewing our activities this year, the Trustees have had regard to the Charity Commissions' guidance on public benefit. The Trustees are satisfied that the activities undertaken by the branch meet the charity's purposes for the public benefit.

The Trustees maintain a branch risk register, which is reviewed quarterly with Trustees to ensure we plan and manage the running of the charity as smoothly as possible.

The Trustees have taken out a comprehensive insurance policy to protect against a wide variety of risks. This policy includes Trustee Indemnity Insurance.

Trustee Governance and Management

The charity is bound by the terms of its Constitution dated 1st April 2017. The Constitution is available on request from the Branch Secretary at the registered office. Full governance and management details are included in the constitution, but provisions include the following:

- The Trustees manage the affairs of the charity and may, for that purpose, exercise all the powers of the charity. It is the duty of each Trustee to exercise their powers and to perform their functions in good faith, in the way that would be most likely to further the purposes of the charity, and using such care and skill as is reasonable in the circumstances.
- The minimum number of Trustees is three and the maximum number of Trustees thirteen. The Trustees may appoint (co-opt) up to two additional Trustees (the 'Co-opted Trustees'), particularly but not exclusively in order to fill identified gaps in expertise on the charity's Board of Trustees, so long as the total number of Trustees does not exceed thirteen.
- The Director of the charity is the person selected for that position following a process approved by the Samaritans Central Charity (SCC). The Branch Director serves a 3-year term, which may be extended by up to 12 months in exceptional circumstances by the approval of the SCC's Board of Trustees.
- Any decision of the Trustees may be taken either at a meeting of the Trustees or by unanimous resolution, using phone or email or other means to reach a common view.
- Trustees may delegate their powers or functions to another committee.
- The Branch Director is the charity's representative on the Regional Council and the Council of Samaritans. He or she shall consult the Trustees and Members of the Charity before exercising any of the rights and privileges he or she enjoys as a member of the SCC and its Councils, but shall not be bound by their views

Trustees of the charity have not been remunerated for services provided although they may receive additional training strictly to assist them in directing the pursuit of charitable objects.

Reference and administrative details

Principal (registered) address: 2b Dubarry House,
Newtown Road
Hove
East Sussex BN3 6AE

Trustees

The Trustees who served during the period of the report were as follows:

- Director and Chair - Susie McGowan (to 11 April 2022)
Robin Webb (from 12 April 2022)
- In post at 1st April 2021 and re-elected at AGM
Janet Redman - Treasurer
Lisa Rodrigues - Trustee
Nick Griffin – Trustee (until 31 March 2022)
Alison Meekings – Branch Secretary
Clare Levi - Trustee
Philippa Brown – Trustee (until 31 March 2022)
Sarah Hoyle - Trustee
Simon England - Trustee

Deputy Directors (from 1st March 2021)

Caller support - David Packer (until January 2022, when the post was removed)
Training (CORE Training) - Sarah Dykins
Training (Embedding, Continuous Development, Mentoring) – Fiona Allen
Selection and recruitment – Rosemary Jennings
Volunteer support - Geraint Williams
Administration – Anne Ferguson
Outreach – Bernadette Hopper

Patron – Peter James

Independent Examiner

John Thacker FCA DChA, Director
Chariot House,
44 Grand Parade
Brighton, East Sussex BN2 9QA

Solicitor

John Ward,
Osman Ward & Sons
37 Church Road
Hove, East Sussex BN3 2BW

Bankers

Barclays Bank plc
Hove, East Sussex

Independent Examiner

A resolution to re-appoint John Thacker of Chariot House was passed at the Annual General Meeting on 19th July 2021.

APPROVED by the Board of Trustees on ...8 August 2022.....

Signed by Trustees on behalf of all Trustees

Robin Webb
Director and Chair (from 12 April 2022)

2.

Samaritans - Brighton, Hove & District **Director's Report**

Year Ended 31st March 2022

I took over as Director in April 2022, at the end of a year that we all hope we'll look back on as belonging to another time, when we were struggling against the pandemic, its restrictions and the challenges it created for the Branch.

We did come through it, and can take pride in the fact that we continued to support our callers and each other and kept all the various aspects of the branch going. I would like to pay tribute to everyone involved and particularly to my predecessor, Susie and her leadership team for coping with so admirably with so much adversity.

This report contains some important numbers for 2021-22 - calls answered, emails replied to, recruitment and training delivered, funds raised and spent, outreach activities we were able to do. Numbers rarely tell the whole story and that is especially true here. It is partly because they don't reflect all the ways we found of doing things differently – outreach films for young people, training on zoom and phone, supporting listeners in Lewes prison by phone to name but a few. Above all, they don't capture the spirit that is the heart of the Branch. That is the reason why I am optimistic about our future.

Robin Webb
Director and Chair (from 12 April 2022)

3.

Samaritans – Brighton Hove and District

Statement of Trustee Responsibilities in respect of the Accounts

Year Ended 31st March 2022

The Trustees are responsible for preparing the Trustee's Report and the financial statements in accordance with the applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity for that period. In preparing these financial statements the trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable standards have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the accounts on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

4.

Independent Examiner's Report to the Trustees of Samaritans - Brighton & Hove District

Independent examiner's report to the trustees of Samaritans - Brighton, Hove and District

I report to the charity trustees on my examination of the accounts of Samaritans - Brighton, Hove & District ('the charity') for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity trustees of the charity, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act'). I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

I report in respect of my examination of the charity'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 charity 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 independent investigation.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

John Thacker FCA DChA
Chariot House Limited
Chartered Accountants
44 Grand Parade
Brighton
East Sussex
BN2 9QA

Date: 2 August 2022

5.

Samaritans - Brighton, Hove & District Statement of Financial Activities Year Ended 31st March 2022

	Note	Unrestricted			Restricted		
		Funds	Funds	Total Funds	Funds	Funds	Total Funds
		2022	2022	2022	2021	2021	2021
		£	£	£	£	£	
Incoming Resources	3						
Income from:							
Donations & Legacies		21,654	1,035	22,689	29,209	37,500	66,709
Charitable activities		-	13,593	13,593	-	25,021	25,021
Other Trading		-	-	-	11,936	8,316	20,252
Investments		2,446	-	2,446	3,151	-	3,151
Total Incoming Resources		24,100	14,628	38,728	44,296	70,837	115,133
Resources expended	5						
Expenditure on:							
Raising Funds		1,747	1,035	2,782	31,414	8,316	39,730
Charitable Activities							
Listening Service		43,968	2,218	46,186	34,030	12,442	46,472
Community and prisons		2,000	7,719	9,719	360	10,371	10,731
Grant to another Samaritans branch		-	-	-	4,000	-	4,000
Total expenditure		47,715	10,972	58,687	69,804	31,129	100,933
Net Income before Investment Gains/(Losses)		(23,615)	3,656	(19,959)	(25,508)	39,708	14,200
Investment Gains/(Losses)		71	-	71	4,600	-	4,600
		(23,544)	3,656	(19,888)	(20,908)	39,708	18,800
Transfers between funds		1,506	(1,506)	-	-	-	-
Other Recognised Gains/(Losses)		-	-	-	-	-	-
Net Movement in Funds		(22,038)	2,150	(19,888)	(20,908)	39,708	18,800
Reconciliation of Funds:							
Total Funds Brought Forward		427,891	39,708	467,599	448,799	-	448,799
Total Funds Carried Forward		405,853	41,858	447,711	427,891	39,708	467,599

6.

Samaritans - Brighton, Hove & District
Balance Sheet
Year Ended 31st March 2022

	Notes	2022 £	2021 £
Fixed Assets			
Tangible assets	9	230,035	238,967
Investments	10	77,895	77,824
Total fixed assets		<u>307,930</u>	<u>316,791</u>
Current Assets			
Debtors	11	4,865	13,047
Cash & cash equivalents	14	149,259	140,924
Total current assets		<u>154,124</u>	<u>153,971</u>
Creditors			
Amounts falling due within one year	12	14,343	3,163
Net current assets		<u>139,781</u>	<u>150,808</u>
Total net assets		<u>447,711</u>	<u>467,599</u>
Funds of the charity			
Restricted Funds		41,858	39,708
Unrestricted Funds		372,074	394,112
Designated Funds		33,779	33,779
Total funds		<u>447,711</u>	<u>467,599</u>

The accompanying notes are integral to this statement

Signed by Trustees on behalf of all Trustees

Robin Webb.....

Janet Redman.....

7.

Samaritans - Brighton, Hove & District
Statement of Cash Flows
Year Ended 31st March 2022

		2022	2021
		£	£
Cash flows from operating activities			
Net cash provided from operating activities	13	7,395	21,285
Cash flows from investing activities			
Dividends & interest from investment		2,446	3,151
Purchase of capital assets		(1,506)	-
Net cash provided from investing activities		<u>940</u>	<u>3,151</u>
Cash flows from financing activities			
Capital grant		-	-
Net cash provided from financing activities		<u>-</u>	<u>-</u>
Changes in cash during the reporting period		<u>8,335</u>	<u>24,436</u>
Cash at the start of the reporting period		<u>140,924</u>	<u>116,488</u>
Cash at the end of the reporting period		<u>149,259</u>	<u>140,924</u>

8.

Samaritans – Brighton, Hove & District

Notes to the Accounts

Year Ended 31st March 2022

Note 1: Basis of preparation

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognized at cost or transaction value, unless otherwise stated in the notes to the accounts. The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts

The Charity constitutes a public benefit entity as defined by FRS102.

1.2 Going Concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future.

Note 2: Basis of accounting policies

2.1 Recognition of income

Income is recognised 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

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS102 SORP or FRS102.

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP)

In the case of performance related grants, income is only recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS102 SORP).

Legacies

Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Contractual income and performance related grants

This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

Donated goods

The charity receives donated and bought in goods for resale at its leased shop premises, in Hove. As the Trustees consider the costs of valuation to outweigh the benefits to users of the accounts and the charity of this information, the donated goods are recognised when they are sold.

Donated services and facilities

The charity relied upon the unpaid contribution of volunteers in pursuit of the Samaritans' vision and in providing the necessary support and administration. However, it is impractical for their contribution to be measured reliably for accounting purposes.

Support Costs

The charity has incurred expenditure on support costs.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustee report.

Income from interest, royalties and dividends

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Investment gains and losses

This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting in revaluing investments to market value at the end of the year.

2.2 Expenditure and Liabilities

Liability recognition

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

Support costs

Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs include central functions and have been allocated to activity cost categories on the basis consistent with the use of resources.

Deferred income

No material item of deferred income has been included in the accounts.

Provision for liabilities

A liability is measured at recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

Basic financial instruments

The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS 102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS 102 SORP.

2.3 Assets

Tangible fixed assets for use by the charity

Purchases are capitalised if they can be used for more than one year and cost more than £500. They are valued at cost.

Depreciation rates are applied as follows:

Leasehold building – 2% on a straight line basis

Fixtures & fittings – 25% on a reducing balance

Investments

Fixed asset investments in quoted shared, traded bonds and similar investments are valued initially at cost and subsequently at fair value (their market value) at year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Cash and cash equivalents

The charity has cash and cash equivalents with a maturity date less than one year. These include cash on deposit with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due. The charity accounts for these balances as basic financial instruments.

Note 3. Analysis of income	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	Funds	Funds	Funds	Funds	Funds	Funds
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Donations & legacies						
Donations & Gifts	16,654	1,035	17,689	29,189	30,000	59,189
Legacies	5,000	-	5,000	-	-	-
Gift Aid	-	-	-	20	7,500	7,520
Total	21,654	1,035	22,689	29,209	37,500	66,709
Charitable activities						
Grants						
NHS Suicide Prevention Fund	-	-	-	-	9,980	9,980
Central Samaritans GWR	-	2,150	2,150	-	-	-
Ernest Kleinwort Charitable Trust	-	5,000	5,000	-	-	-
Central Samaritans - Pears Fund	-	3,724	3,724	-	14,162	14,162
Central Samaritans - NOMs grant	-	2,719	2,719	-	879	879
Total	-	13,593	13,593	-	25,021	25,021
Other trading activities						
Shop income from selling donated and bought in goods	-	-	-	1,116	-	1,116
Government grants	-	-	-	10,000	8,316	18,316
Listen like a Samaritan - training	-	-	-	820	-	820
Total	-	-	-	11,936	8,316	20,252
Income from investments						
Interest income	2,446	-	2,446	3,151	-	3,151
Dividends	-	-	-	-	-	-
Total	2,446	-	2,446	3,151	-	3,151

Note 4. Donated goods, facilities and services

The charity relies upon the unpaid contribution of unpaid volunteers in pursuit of the Samaritans' vision and in providing the necessary support and administration. However, it is impractical for this support to be measured reliably for accounting purposes.

Note 5. Analysis of expenditure	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	Funds	Funds	Funds	Funds	Funds	Funds
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Expenditure on raising funds						
Donations	1,747	1,035	2,782	1,063	-	1,063
Fundraising events	-	-	-	-	-	-
Charity shop	-	-	-	30,351	8,316	38,667
Total	1,747	1,035	2,782	31,414	8,316	39,730

The shop costs for 2021 include the costs of the shop closure including dillapidations, redundancy and rubbish clearance

Expenditure on charitable activities						
Direct Costs - Listening Service	-	2,218	2,218	1,305	12,442	13,747
Support costs	43,968	-	43,968	32,725	-	32,725
Grant to Sevenoaks branch	-	-	-	4,000	-	4,000
Direct Costs - Community & prison	2,000	7,719	9,719	360	10,371	10,731
Total	45,968	9,937	55,905	38,390	22,813	61,203
Total expenditure	47,715	10,972	58,687	69,804	31,129	100,933

Note 6. Support costs	Raising funds	Charitable activities	Total	Raising funds	Charitable activities	Total
	Unrestricted	Unrestricted	Unrestricted	Unrestricted	Unrestricted	Unrestricted
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Cost of sales - transaction charges	-	-	-	388	-	388
Staff costs	-	-	-	26,363	-	26,363
Publicity, training, venue hire	-	1,178	1,178	-	180	180
Premises costs - rent, rates, cleaning & utilities	-	9,506	9,506	10,762	9,967	20,729
Legal & professional	-	2,819	2,819	-	2,951	2,951
Travel & subsistence	-	2,955	2,955	-	921	921
Telephone, technology & repairs	-	3,380	3,380	191	5,162	5,353
Depreciation	-	10,438	10,438	962	11,095	12,057
Central charge & other consumables	-	13,692	13,692	-	2,449	2,449
Total	-	43,968	43,968	38,666	32,725	71,391

Note 7. Details of certain items of expenditure	2022	2021
	£	£
Independent examiner's fee	1,260	1,260
Total	1,260	1,260

Note 8. Staff costs	2022	2021
	£	£
Salaries & wages	-	12,811
Social security costs	-	-
Pension costs	-	498
Redundancy costs	-	13,054
	-	26,363

The average number of employees during the year was 0 persons. No trustees or senior managers received compensation for their services to the Charity during the year.

The Charity shop staff were furloughed from 23rd March 2020 until the shop was closed permanently in August 2020

The staff were made redundant at the end of July 2020

Note 9. Tangible Fixed assets	Land & Buildings	Fixtures & fittings	Total	Land & Buildings	Fixtures & fittings	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Cost						
At start of year	348,001	61,663	409,664	348,001	72,508	420,509
Additions	-	1,506	1,506	-	-	-
Disposals		-	-	-	(10,845)	(10,845)
At the end of year	348,001	63,169	411,170	348,001	61,663	409,664
Depreciation						
At the start of the year	121,442	49,255	170,697	114,482	55,003	169,485
Charge for the year	6,960	3,478	10,438	6,960	5,097	12,057
Disposals		-	-	-	(10,845)	(10,845)
At the end of the year	128,402	52,733	181,135	121,442	49,255	170,697
Net Book Value						
At start of the year	226,559	12,408	238,967	233,519	17,505	251,024
At the end of the year	219,599	10,436	230,035	226,559	12,408	238,967

Note 10. Investments	CAF			CAF		
	Fixed interest fund	Equity fund	Total	Fixed interest fund	Equity fund	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Value at start of year	36,519	41,305	77,824	34,935	38,289	73,224
Gain/(Loss) on revaluation	(2,561)	2,632	71	1,584	3,016	4,600
Value at end of year	33,958	43,937	77,895	36,519	41,305	77,824

	2022	2021
	£	£
Note 11. Debtors		
Prepayments & accrued income	2,512	13,047
Other debtors	2,353	-
Total	4,865	13,047
Note 12. Creditors: amounts falling due within 1 year		
Accruals & deferred income	14,343	3,163
Total	14,343	3,163
Note 13. Reconciliation of net income to net cash flow from operating activities		
	2022	2021
	£	£
Net (outflow)/inflow	(19,888)	18,800
Adjustments for:		
Depreciation charge	10,438	12,057
Loss/(gain) on investments	(71)	(4,600)
Capital grant		
Interest on investments	(2,446)	(3,151)
(Increase)/Decrease in debtors	8,182	465
Increase/(Decrease) in creditors	11,180	(2,286)
Net (outflow)/inflow provided by operating activities	7,395	21,285
Note 14. Analysis of cash & cash equivalents		
	2022	2021
	£	£
Short term cash investments (less than 12 months maturity date)	77,205	76,421
Cash at bank and on hand	72,054	64,503
	149,259	140,924

Note 15. Analysis of net assets between funds

	Unrestricted 2022 £	Designated 2022 £	Restricted 2022 £	Total 2022 £
Tangible assets	230,035	-	-	230,035
Investments	77,895	-	-	77,895
Net current assets	64,144	33,779	41,858	139,781
Total net assets	372,074	33,779	41,858	447,711

	Unrestricted 2021 £	Designated 2021 £	Restricted 2021 £	Total 2021 £
Tangible assets	238,967	-	-	238,967
Investments	77,824	-	-	77,824
Net current assets	77,321	33,779	39,708	150,808
Total net assets	394,112	33,779	39,708	467,599

Note 16. Movement in Funds

	at 1/4/2021	Income	Expenses	Transfers	Gains/losses	at 31/3/2022
Unrestricted Funds	394,112	24,100	47,715	1,506	71	372,074
Designated Funds	33,779	-	-	-	-	33,779
Total unrestricted	427,891	24,100	47,715	1,506	71	405,853
Restricted Funds						
Donations	34,728	1,035	1,035	-	-	34,728
NHS Suicide Prevention Fund	4,980	-	-	-	-	4,980
Pears Fund - Central Sams	-	3,724	2,218	(1,506)	-	-
NOMs grant - Central Sams	-	2,719	2,719	-	-	-
GWR - Central SAMs	-	2,150	-	-	-	2,150
Ernest Kleinwort Charitable Trust	-	5,000	5,000	-	-	-
Total Restricted	39,708	14,628	10,972	(1,506)	-	41,858
Total	467,599	38,728	58,687	-	71	447,711
Movement in Funds prior year						
	at 1/4/2020	Income	Expenses	Transfers	Gains/losses	at 31/3/2021
Unrestricted Funds	415,020	44,296	69,804	-	4,600	394,112
Designated Funds	33,779	-	-	-	-	33,779
Total unrestricted	448,799	44,296	69,804	-	4,600	427,891
Restricted Funds						
Donations	-	37,500	2,772	-	-	34,728
NHS Suicide Prevention Fund	-	9,980	5,000	-	-	4,980
Pears Fund - Central Sams	-	14,162	14,162	-	-	-
NOMs grant - Central Sams	-	879	879	-	-	-
HMRC - Furlough grants	-	8,316	8,316	-	-	-
Total Restricted	-	70,837	31,129	-	-	39,708
Total	448,799	115,133	100,933	-	4,600	467,599

The charity received a restricted donation of £37,500 in 2020-2021 which was given by a major donor for various community projects undertaken by the branch. We have spent £2,700 so far and the remaining money will be used to fund a film aimed at young people. The film has already been commissioned and will be completed in the current financial year.

The money from the NHS Suicide Prevention Fund was given to fund a film for use in HMP Lewes to raise awareness of our work and for information and education around suicide. Work on the film has started but owing to the COVID crisis we have not been able to complete it.

The grant from Central Samaritans originating from a grant from the Pears Fund was used to set up and purchase equipment for an additional work station for use by a listening volunteer in the Centre.

Designated Funds

At the beginning of the year there was £3,779 in the designated fund representing income set aside by the Trustees for our 'Facing the Future' project. No work was able to be done on this community project during the year and the balance remains.

The Trustees set aside £30,000 in 2019-2020 to fund new work in the community. Planning for this has been delayed by the COVID pandemic and will begin at some point in the future. There has also been a change in Director during 2021-2022 which has seen a refocus on future priorities.

Note 17.

Transactions with related parties

During the year expenses to reimburse travel and other out of pocket expenses of £0 were paid to 0 Trustee (2020 – 2021 £0). There were no other transactions undertaken with related parties.

SAMARITANS BRIGHTON HOVE AND DISTRICT

England & Wales - Charity number 1170866

Accounts

Samaritans – Brighton, Hove and District

Registered Charity No: 1170866

Report and Accounts

Year Ended 31st March 2021

Samaritans - Brighton, Hove & District
Report and Accounts
Year Ended 31st March 2021

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1.

Samaritans – Brighton, Hove and District

Trustees' Report

Year Ended 31st March 2021

The Trustees present their report and the financial statements for the year.

Constitution and Commencement of Operations

Samaritans – Brighton, Hove and District (the “charity”) is a charitable incorporated organisation (1170866) and an affiliated branch of Samaritans, a company limited by guarantee (registered company number 757372) and a charity registered in England and Wales (219432) and in Scotland (SC040604)

The charity was registered as a charitable incorporated organisation with the Charity Commission and commenced trading and operations on 1st April 2017 following the transfer of undertaking on that date from an unincorporated Branch, the Samaritans of Brighton, Hove and District.

The charity (previously through the unincorporated branch) has had an affiliation with the Samaritans that reaches back over 50 years.

Objectives and Activities

The objects of the charity according to its Constitution are:

- To enable persons in Brighton, Hove and District 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 affiliates in fulfilling these Objects.

Our Vision is that fewer people die by suicide. We aim to achieve this by:

- Reducing the feelings of distress and crisis that lead to suicide
- Increasing access to support for people in distress and crisis
- Reducing the risk of suicide in specific settlements and vulnerable groups
- Influencing governments and other agencies to take action to reduce suicide

We are committed to the following values:

- Listening - because exploring feelings alleviates distress and helps people to reach a better understanding of their situation and the options open to them.
- Confidentiality - because if people feel safe, they are more likely to be open about their feelings.

- People making their own decisions wherever possible - because we believe that people have the right to find their own solution and telling people what to do takes responsibility away from them.
- Being non-judgmental - because we want people to be able to talk to us without fear or rejection.
- Human contact - because giving people time, undivided attention and empathy meets a fundamental emotional need and reduces stress and despair.

Achievements and Performance

Samaritans - Brighton, Hove and District is responsible for contributing to achievement of Samaritans' vision across a large area of Sussex, from Shoreham and Henfield in the west to Newhaven and Lewes in the east, and Haywards Heath in the north, including of course Brighton and Hove.

During 2020-21, our focus was on:

1) Improving the quality and consistency of our service

- We developed our new volunteer training to deliver it online in response to the COVID pandemic
- We changed and developed our Ongoing Training, renaming it Continuous Development, and ensuring it is tailored to individual volunteer needs
- We built on our volunteer base, Three Rings, to communicate with the branch
- We widened the roles available to support volunteers and ensured they are an integral part of the branch

2) Improving access to Samaritans

- We adapted our rota to keep volunteers safe and allow access to Samaritans during the COVID pandemic
- We used our volunteer base, Three Rings, to fill our shifts when callers need us most
- We used our support volunteers more in the work of the branch
- We continued to work with Central Charity and Network Rail to raise awareness of Samaritans amongst people using local train stations
- We supported callers by telephone and email

3) Improving collection and application of evidence

- We continued to use elog to capture all caller contacts to provide centrally collated statistics
- We worked with the Regional Caller Distribution Officer in an effort to reduce waiting times for callers

4) Having stronger, more effective partnerships

- We continued to contribute to the Brighton and Hove Suicide Prevention Strategy Group
- We produced two short films, one for universities and colleges, and one for schools
- We worked closely with the two universities in Brighton and with other parts of the local community to increase awareness by providing listening training to groups of staff
- We are developing further training for health care professionals
- We are producing a short film to highlight the value of the Listener service in Lewes Prison

Samaritans in the Community

Our goals are to:

- Be accessible to as many people as possible within our community who are vulnerable to suicide and need our services the most
- Educate children and young people about suicide and promote good listening and mental well being
- Raise awareness of our local Samaritans service within the wider community
- Encourage fundraising activity within our community to support all of our work
- Promote volunteering

Unfortunately, the pandemic and its many impacts, dramatically curtailed our ability to be amongst the community across our District, particularly at festivals and events, in schools, at railways stations, in Lewes Prison, at the Approved Premises, and in colleges and universities. It also had a significant impact on opportunities to inspire fundraising support with our many fantastic partners.

However, thanks to the leadership provided by Bernadette 2055, our Branch and our wonderful volunteers have climbed mountainous obstacles and found innovative and exciting ways to be amazingly visible and accessible in so many ways.

Working with children and young people

We produced two films, a short one for [universities and colleges](#) to highlight our service during the darkest months of the first lock down. And a wonderful 5-minute film for all [secondary students](#) and colleges. This was sent to every single school and college across our district and we know it has been seen several hundred times. We have also shared it with other Samaritans branches who have been so pleased to have this new resource. Special thanks to Kate 1898 and the schools' team for bringing this project to life and to also to Tom 2013 for his creative and producing skills.

We are now working on two further digital resources for schools: a digital lesson to be delivered by teachers with an accompanying resource, and a series of five 3-minute films to launch a new 'Shush' resource. Great thanks are due to Kate 1898 and to Robin 1774 for all their work on developing the digital lesson.

We hope to launch these resources to all schools and colleges in the autumn term.

We were so fortunate to have the financial support of a wonderful donor to enable these resources to be developed and seen by so many, not only within our branch, but also much more widely.

Lewes Prison

We have continued to support a team of Listeners in Lewes prison. We currently have six. We completed the training of three under socially distanced conditions in the summer of 2020, and another transferred to our team from Belmarsh in the spring of 2021. Apart from four face-to-face debriefs in late 2020, our debriefs with them have been by phone because of the pandemic. Because prisoners have been restricted to contact with those on their own landings, call-outs to Listeners have averaged only one or two a week where there used to be ten or a dozen. But everyone arriving at Lewes Prison does still continue to receive information about Samaritans and the Listeners from a Listener stationed on Reception.

Probably the most important thing we have achieved by keeping the phone debriefs going is simply keeping the Listeners feeling their role continues and will pick up again in future. We hope that is now happening with the restart of our visits to the prison, and training of more Listeners pencilled in for summer 2021.

Work with Cruse Bereavement Care

Our partnership with Cruse goes from strength to strength. We continue to support bereaved people referred to us by Cruse with a booked, weekly telephone call for as long as they need us. During the last year, our volunteers supported over 100 such people.

We were sadly not able to run any Facing the Future groups as we were not able to run them face to face during the COVID pandemic.

LGBTQ+ Community

Social isolation, suicidal feelings and actions are more prevalent amongst people who identify as LGBT, and as the branch serving the city of Brighton and Hove, we are deeply committed to this section of our community. Sadly, neither the Pride nor the TransPride events happened during 2020-21.

Work with the Railway Industry and British Transport Police

Sadly, we were not able to do any events at stations during 2020-21 to promote our partnership with Network Rail and the British Transport Police. We have kept in touch with them and hope to be able to resume these events as soon as it is safe to do so.

Community fundraising

2020-21 was a year like no other for everyone, including the branch fundraising team. Many of us have experienced much change and sadness. And yet we have also developed new approaches to fundraising to support the work of our wonderful branch in the months and years ahead.

They include:

- Working with local shops, such as Real Patisserie, to host our tap-to-donate machines
- Creating and launching our new Friends scheme which now has 11 members. Please spread the word and help us reach our target of 100 members by the end of 2021
<https://www.samaritans.org/branches/brighton/become-a-friend-of-brighton-and-hove-samaritans/>
- Bidding for grants for specific projects such as volunteer headsets as well as core funding to maintain our services
- Building on **Learn to Listen like a Samaritan** with a new bespoke suicide awareness and prevention training programme, which we launch this autumn in primary care
- Completing Samarathon 2020 and raising a stunning £5,600 during the pandemic. Congratulations and thanks to all participants!
- Planning future fundraising events such as Samarathon 2021 and Brighton Marathon 2021 and 2022
- Continuing to develop our social media presence and partnerships with local people and businesses to support all the above.

Special thanks go to Lisa 1954, Bernadette 2055, Chris 2183, Christine 1845, Clare 2095, Colin 2149, Garret 2079, Janet 2132, Johnathan 2026, Sarah 2112, Susie 1928 and Will 2015 for everything they have done to make fundraising not only sustainable but also a joy to be part of.

Other Services (our year in numbers)

Emails sent	4,600
Telephone calls answered	15,200
Hours on the phone	4,500

Our charitable costs, excluding fund raising and community projects, were £46,472 (2019-2020: £55,416 which means it cost £128 per day (2019-2020: £152 per day) to keep our branch open. This cost was much reduced from the previous year because the branch was unable to operate at 100% capacity.

Financial Review

Funding sources

Funding sources include donations from individuals, our ‘Listen like a Samaritan’ workshops, delivered to schools and universities in the community, income from the resale of goods donated and investment income. Although the level of income generated can be volatile the charity plans to generate a surplus of total income over total expenditure in any year.

This year we also received income from grants owing to the COVID pandemic, including a grant from the NHS Suicide Prevention Fund and payments from HMRC for the charity shop staff, who were on furlough from March until the end of July, when they were made redundant.

The trustees took the decision in January 2020 to close the Charity shop in Hove at the end of the lease term in August 2020. The shop was closed owing to COVID 19 in March 2020 and did not reopen. It was closed permanently in August 2020.

Reserves Policy

The branch has a reserves policy to enable continuity of service should a sustained income downturn be experienced, or should other reasonably foreseeable losses crystallise.

The branch’s reserves policy during the year required the branch to maintain a minimum level of 12 months of operating costs excluding depreciation, as free reserves.

As at 31 March 2021, the Charity held around £189,000 in ‘free’ reserves, which equates to about 24 months of normal expenditure.

Investment Policy

Where the Trustees consider that there is a reasonable likelihood that the branch has sufficient resources to meet obligations as they fall due, surplus cash reserves are invested to obtain a financial return for the charity subject to prioritising security (investing with regulated counterparties) then liquidity (appropriate maturity profile) over yield.

At 31 March 2021 (and the previous year end reporting date), just over one third of our cash reserves were invested in a charitable fund. The fund has generated reasonable investment income over the last two years, but its value can be volatile in a time of uncertainty for global financial markets.

Results for the year

The branch reports a total surplus of £18,800 for the year (2019-20: net loss £16,602). Of the surplus £39,708 can be attributed to restricted activity such as grants and donations offset by a net loss of £20,908 on unrestricted activity such as fundraising and shop income. The loss can be explained by a decline in income from the Charity Shop and the fact that we were not able to hold any fundraising events. Total income was £115,133 (2019-20 - £110,192). Despite the shop closure and the lack of fundraising events, income from donations increased over 2019-2020. Expenditure was also reduced at £100,933 (2019-20 £123,931). The reduction in expenditure was caused by the fact that the branch was not able to operate at full capacity because of COVID and savings from the shop closure.

Risk Management

In planning and reviewing our activities this year, the Trustees have had regard to the Charity Commissions' guidance on public benefit. The Trustees are satisfied that the activities undertaken by the branch meet the charity's purposes for the public benefit.

The Trustees maintain a branch risk register, which is reviewed quarterly with Trustees to ensure we plan and manage the running of the charity as smoothly as possible.

The Trustees have taken out a comprehensive insurance policy to protect against a wide variety of risks. This policy includes Trustee Indemnity Insurance.

Trustee Governance and Management

The branch is bound by the terms of its Constitution dated 1st April 2017. The Constitution is available on request from the Secretary at the registered office. Full governance and management details are included therein, but provisions include the following:

- The Trustees shall manage the affairs of the Charity and may for that purpose exercise all the powers of the Charity. It is the duty of each Trustee:
 - To exercise his or her powers and to perform his or her functions in his or her capacity as a trustee of the Charity in the way he or she decides, in good faith, would be most likely to further the purposes of the Charity; and
 - To exercise, in the performance of those functions, such care and skill as is reasonable in the circumstances, having regard in particular to any special knowledge or experience that he or she has or purports to have.
- The minimum number of Trustees shall be three and the maximum number of Trustees shall be thirteen. The Trustees may appoint (co-opt) up to two additional Trustees (the 'Co-opted Trustees'), particularly but not exclusively in order to fill identified gaps in expertise on the Charity's Board of Trustees, so long as the total number of Trustees does not exceed thirteen.
- Except in exceptional circumstances as determined by the Charity's Board of Trustees, a Trustee who has served as a Trustee for six or more consecutive years shall not be eligible for election or

co-option as a Trustee until the earlier of the anniversary of the date on which he or she retired from office or if applicable, the AGM following the AGM at which he or she retired from office.

- These provisions shall not apply to a person who has served more than 3 years as a Trustee and is then appointed to serve as Branch Director. Such person shall be permitted to serve a full term as Branch Director
- The Director of the Charity shall be the person selected for that position following a process approved by the Samaritans Central Charity. The Branch Director shall serve a 3-year term, which may be extended by up to 12 months in exceptional circumstances by the approval of the SCC's Board of Trustees.
- The Secretary (or in the case of a vacancy in that post a Vice-Director) shall call meetings of the Trustees.
- The Branch Director (or in his or her absence a Vice-Director), shall preside as chair of each Trustees' meeting.
- The quorum for Trustees' meetings is three, or one-third of the total number of Trustees, whichever is the greater.
- The Trustees shall meet at least 4 times per year.
- Any decision of the Trustees may be taken either at a meeting of the Trustees called and held in accordance with the Constitution by a unanimous resolution.
- Trustees may delegate any of their powers or functions to any committee.
- The Branch Director shall be the Charity's representative on the Regional Council and the Council of Samaritans. He or she shall consult the Trustees and Members of the Charity before exercising any of the rights and privileges he or she enjoys as a member of the SCC and its Councils, but shall not be bound by their views

Trustees of the Charity have not been remunerated for services provided although they may receive additional training strictly to assist them in directing the pursuit of charitable objects.

Reference and administrative details

Principal (registered) address: 2b Dubarry House,
Newtown Road
Hove
East Sussex BN3 6AE

Trustees

The Trustees who served during the period of the report were as follows:

- Director and Chair - Susie McGowan (from 1st March 2019)
- In post at 1st April 2020 and re-elected at AGM
Janet Redman - Treasurer
Lisa Rodrigues - Trustee
Nick Griffin – Trustee
- Mark Thomas (until June 2020)

Michelle Moss (until September 2020)

Nickie Morgan (until June 2020)

- Elected at AGM
Alison Meekings – Branch Secretary
Clare Levi - Trustee
Philippa Brown - Trustee
Sarah Hoyle - Trustee
Simon England - Trustee

Deputy Directors (from 1st March 2019)

Caller support - David Packer (from March 2019)

Training (CORE Training) - Maddie Taylor (until December 2020), Sarah Dykins (from August 2020)

Training (Embedding, Continuous Development, Mentoring) - Fiona Allen (from August 2020)

Selection and recruitment – Enid Jenshil (until June 2020), Rosemary Jennings (from June 2020)

Volunteer support - Geraint Williams (from March 2019)

Administration – Anne Ferguson (from January 2020)

Outreach – Bernadette Hopper (from September 2019)

Patron – Peter James

Independent Examiner

John Thacker FCA DchA, Director
Chariot House,
44 Grand Parade
Brighton, East Sussex BN2 9QA

Solicitor

John Ward,
Osman Ward & Sons
37 Church Road
Hove, East Sussex BN3 2BW

Bankers

Barclays Bank plc
Hove, East Sussex

Independent Examiner

A resolution to re-appoint John Thacker of Chariot House was passed at the Annual General Meeting on 22nd September 2020.

APPROVED by the Board of Trustees on 18 June 2021

Signed by Trustees on behalf of all Trustees

Susie McGowan
Director and Chair.....

2.

Samaritans - Brighton, Hove & District **Director's Report**

Year Ended 31st March 2021

Has it been a really bad year for you? A good one? Did you enjoy lockdown? Or was it terrible? Whatever it was like, it probably wasn't what you were expecting.

And you could say the same for Samaritans in Brighton. We have had a year in which we have had to change how we deliver our service because of COVID, and try to respond to the great need from our callers. Some volunteers were able to come in, some – through no fault of their own – couldn't. We had to introduce breaks between shifts to try to keep everyone safe, and a draconian cleaning regime. It's been hard.

Sometimes, however, our difficulties force us to rise to the occasion. And I think they did. We managed, through some of the most difficult times, to deliver about 75% of our 24/7 service. We relied heavily on a small band of stalwarts who kept coming in in the small hours, keeping us open and able to help some of our most desperate callers. Everybody did what they could. People who couldn't come in, helped from home as leaders, trainers or recruiters or offered moral support. Against all the odds, we still managed to recruit, train and welcome into our branch 25 new volunteers, all remotely. It was, in many ways, an extraordinary achievement, and we should be proud of what we did.

We produced two short films which enabled us to keep in touch with our community at a time when we couldn't see people personally, and we have more in the pipeline, including a film about the value of the Listener service, which will be used to help prisoners and staff in Lewes Prison. Would we have thought of doing any of these without the spur of COVID? I'm not sure. We've carried on thinking about our future and planning for it, despite the fact that sometimes the day to day has been hard enough.

We have moved to a different way of keeping our skills fresh – Continuous Development – and the way this has been received in the branch has been wonderful to see. We talk to each other about how we found the training modules, and share insights. The feedback has been amazingly good, and the take up of sessions is very strong.

We're just about to return to a 'normal' rota – normal for us, and what a wonderful thing that is. We will be able to greet the shift before and the shift after, and sit and have a chat with them. I'm looking forward to it so much. And, of course, we will increase the number of hours we are available for callers, which is the reason we come in. We have based our new rota on the most up to date heat map of caller numbers we have, and more and better data is going to be available to us soon.

Here in Brighton, we are a team. Together we have done amazing things and helped so many callers. Thank you for everything you have done, whether you have been coming in to the centre, whether you haven't been able to, you are still a really valued member of the team. THANK YOU TO YOU ALL!

Let's hope our service can carry on getting better and better...

Susie McGowan

Branch Director

3.

Samaritans – Brighton Hove and District

Statement of Trustee Responsibilities in respect of the Accounts

Year Ended 31st March 2021

The Trustees are responsible for preparing the Trustee's Report and the financial statements in accordance with the applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity for that period. In preparing these financial statements the trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable standards have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the accounts on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

4.

Independent Examiner's Report to the Trustees of Samaritans - Brighton & Hove District

Independent examiner's report to the trustees of Samaritans - Brighton, Hove and District

I report to the charity trustees on my examination of the accounts of Samaritans - Brighton, Hove & District ('the Charity') for the year ended 31 March 2021.

Responsibilities and basis of report

As the charity trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act'). I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

I report in respect of my examination of the Charity'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 Charity 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 independent investigation.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

John Thacker FCA DChA
Chariot House Limited, Chartered Accountants
44 Grand Parade
Brighton
BN2 9QA

Date: 14 June 2021

5.

Samaritans - Brighton, Hove & District
Statement of Financial Activities
Year Ended 31st March 2021

	Note	Unrestricted	Restricted	Total Funds	Unrestricted	Restricted	Total Funds
		Funds	Funds		Funds	Funds	
		2021	2021		2020	2020	
		£	£	£	£	£	£
Incoming Resources	3						
Income from:							
Donations & Legacies		29,209	37,500	66,709	16,546	-	16,546
Charitable activities		-	25,021	25,021	-	1,071	1,071
Other Trading		11,936	8,316	20,252	88,301	-	88,301
Investments		3,151	-	3,151	4,274	-	4,274
Total Incoming Resources		44,296	70,837	115,133	109,121	1,071	110,192
Resources expended	5						
Expenditure on:							
Raising Funds		31,414	8,316	39,730	68,515	-	68,515
Charitable Activities							
Listening Service		34,030	12,442	46,472	53,124	-	53,124
Community and prisons		360	10,371	10,731	1,221	1,071	2,292
Grant to another Samaritans branch		4,000	-	4,000	-	-	-
Total expenditure		69,804	31,129	100,933	122,860	1,071	123,931
Net Income before Investment Gains/(Losses)		- 25,508	39,708	14,200	(13,739)	-	13,739
Investment Gains/(Losses)		4,600	-	4,600	(2,863)	-	(2,863)
		(20,908)	39,708	18,800	(16,602)	-	(16,602)
Transfers between funds		-	-	-	5,000	(5,000)	-
Other Recognised Gains/(Losses)		-	-	-	-	-	-
Net Movement in Funds		(20,908)	39,708	18,800	(11,602)	(5,000)	(16,602)
Reconciliation of Funds:							
Total Funds Brought Forward		448,799	-	448,799	460,401	5,000	465,401
Total Funds Carried Forward		427,891	39,708	467,599	448,799	-	448,799

6.

Samaritans - Brighton, Hove & District
Balance Sheet
Year Ended 31st March 2021

	Notes	2021 £	2020 £
Fixed Assets			
Tangible assets	9	238,967	251,024
Investments	10	77,824	73,224
Total fixed assets		<u>316,791</u>	<u>324,248</u>
Current Assets			
Debtors	11	13,047	13,512
Cash & cash equivalents	14	140,924	116,488
Total current assets		<u>153,971</u>	<u>130,000</u>
Creditors			
Amounts falling due within one year	12	3,163	5,449
Net current assets		<u>150,808</u>	<u>124,551</u>
Total net assets		<u>467,599</u>	<u>448,799</u>
Funds of the charity			
Restricted Funds		39,708	-
Unrestricted Funds		394,112	415,020
Designated Funds		33,779	33,779
Total funds		<u>467,599</u>	<u>448,799</u>

The accompanying notes are integral to this statement

Signed by Trustees on behalf of all Trustees

Susie McGowan.....

Janet Redman.....

7.

Samaritans - Brighton, Hove & District
Statement of Cash Flows
Year Ended 31st March 2021

		2021	2020
		£	£
Cash flows from operating activities			
Net cash provided from operating activities	13	21,285	(17,892)
Cash flows from investing activities			
Dividends & interest from investment		3,151	4,274
Purchase of capital assets		-	(19,289)
Net cash provided from investing activities		<u>3,151</u>	<u>(15,015)</u>
Cash flows from financing activities			
Capital grant		-	-
Net cash provided from financing activities		<u>-</u>	<u>-</u>
Changes in cash during the reporting period		<u>24,436</u>	<u>(32,907)</u>
Cash at the start of the reporting period		<u>116,488</u>	<u>149,395</u>
Cash at the end of the reporting period		<u><u>140,924</u></u>	<u><u>116,488</u></u>

8.

Samaritans – Brighton, Hove & District

Notes to the Accounts

Year Ended 31st March 2021

Note 1: Basis of preparation

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognized at cost or transaction value, unless otherwise stated in the notes to the accounts. The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts

The Charity constitutes a public benefit entity as defined by FRS102.

1.2 Going Concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future.

Note 2: Basis of accounting policies

2.1 Recognition of income

Income is recognised 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

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS102 SORP or FRS102.

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP)

In the case of performance related grants, income is only recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS102 SORP).

Legacies

Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Contractual income and performance related grants

This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

Donated goods

The charity receives donated and bought in goods for resale at its leased shop premises, in Hove. As the Trustees consider the costs of valuation to outweigh the benefits to users of the accounts and the charity of this information, the donated goods are recognised when they are sold.

Donated services and facilities

The charity relied upon the unpaid contribution of volunteers in pursuit of the Samaritans' vision and in providing the necessary support and administration. However, it is impractical for their contribution to be measured reliably for accounting purposes.

Support Costs

The charity has incurred expenditure on support costs.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustee report.

Income from interest, royalties and dividends

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Investment gains and losses

This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting in revaluing investments to market value at the end of the year.

2.2 Expenditure and Liabilities

Liability recognition

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

Support costs

Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs include central functions and have been allocated to activity cost categories on the basis consistent with the use of resources.

Redundancy costs

During the period, the Charity closed the Charity shop in George Street, Hove making the 3 staff redundant. The redundancy payments were made in accordance with the Central Samaritans redundancy policy

Deferred income

No material item of deferred income has been included in the accounts.

Provision for liabilities

A liability is measured at recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

Basic financial instruments

The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS 102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS 102 SORP.

2.3 Assets**Tangible fixed assets for use by the charity**

Purchases are capitalised if they can be used for more than one year and cost more than £500. They are valued at cost.

Depreciation rates are applied as follows:

Leasehold building – 2% on a straight line basis

Fixtures & fittings – 25% on a reducing balance

Investments

Fixed asset investments in quoted shared, traded bonds and similar investments are valued initially at cost and subsequently at fair value (their market value) at year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Cash and cash equivalents

The charity has cash and cash equivalents with a maturity date less than one year. These include cash on deposit with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due. The charity accounts for these balances as basic financial instruments.

Note 3. Analysis of income	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	Funds	Funds	Funds	Funds	Funds	Funds
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
Donations & legacies						
Donations & Gifts	29,189	30,000	59,189	14,423		14,423
Gift Aid	20	7,500	7,520	2,123		2,123
Total	29,209	37,500	66,709	16,546	-	16,546
Charitable activities						
Grants						
NHS Suicide Prevention Fund	-	9,980	9,980	-	-	-
Central Samaritans - Pears Fund	-	14,162	14,162	-	-	-
Central Samaritans - NOMs grant	-	879	879	-	1,071	1,071
Total	-	25,021	25,021	-	1,071	1,071
Other trading activities						
Shop income from selling donated and bought in goods	1,116	-	1,116	65,810	-	65,810
Government grants	10,000	8,316	18,316	-	-	-
Other fundraising events	-	-	-	18,291	-	18,291
Listen like a Samaritan - training	820	-	820	4,200	-	4,200
Total	11,936	8,316	20,252	88,301	-	88,301
Income from investments						
Interest income	3,151	-	3,151	4,274	-	4,274
Dividends	-	-	-	-	-	-
Total	3,151	-	3,151	4,274	-	4,274

Note 4. Donated goods, facilities and services

The charity receives donated goods for sale at its shop in Hove. As the trustees consider the costs of valuation to outweigh the benefits to the users of the accounts and the charity of this information, the value of the donated goods is recognised when they are sold. The shop was closed permanently in August 2020.

The charity relies upon the unpaid contribution of unpaid volunteers in pursuit of the Samaritans' vision and in providing the necessary support and administration. However, it is impractical for this support to be measured reliably for accounting purposes.

Note 5. Analysis of expenditure	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	Funds	Funds	Funds	Funds	Funds	Funds
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
Expenditure on raising funds						
Donations	1,063	-	1,063	658	-	658
Fundraising events	-	-	-	5,269	-	5,269
Charity shop	30,351	8,316	38,667	62,588	-	62,588
Total	31,414	8,316	39,730	68,515	-	68,515

The shop costs for 2021 include the costs of the shop closure including dillapidations, redundancy and rubbish clearance

Expenditure on charitable activities						
Direct Costs - Listening Service	1,305	12,442	13,747	17,971	-	17,971
Support costs	32,725	-	32,725	35,153	-	35,153
Grant to Sevenoaks branch	4,000	-	4,000	-	-	-
Direct Costs - Community & prison	360	10,371	10,731	1,221	1,071	2,292
Total	38,390	22,813	61,203	54,345	1,071	55,416
Total expenditure	69,804	31,129	100,933	122,860	1,071	123,931

Note 6. Support costs	Raising funds	Charitable activities	Total	Raising funds	Charitable activities	Total
	Unrestricted	Unrestricted	Unrestricted	Unrestricted	Unrestricted	Unrestricted
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
Cost of sales - transaction charges	388		388	2,026		2,026
Staff costs	26,363		26,363	37,730		37,730
Publicity, training, venue hire		180	180	5,268	198	5,466
Premises costs - rent, rates, cleaning & utilities	10,762	9,967	20,729	21,662	15,046	36,708
Legal & professional		2,951	2,951		2,201	2,201
Travel & subsistence		921	921		1,324	1,324
Telephone, technology & repairs	191	5,162	5,353	447	4,271	4,718
Depreciation	962	11,095	12,057	321	7,893	8,214
Central charge & other consumables		2,449	2,449	1,061	4,220	5,281
Total	38,666	32,725	71,391	68,515	35,153	103,668

Note 7. Details of certain items of expenditure	2021	2020
	£	£
Independent examiner's fee	1,260	1,260
Total	1,260	1,260

Note 8. Staff costs	2021	2020
	£	£
Salaries & wages	12,811	35,984
Social security costs	-	-
Pension costs	498	1,747
Redundancy costs	13,054	-
	26,363	37,731

The average number of employees during the year was 2 persons. No trustees or senior managers received compensation for their services to the Charity during the year.

The Charity shop staff were furloughed from 23rd March 2020 until the shop was closed permanently in August 2020

The staff were made redundant at the end of July 2020

Note 9. Tangible Fixed assets	Land & Buildings	Fixtures & fittings	Total	Land & Buildings	Fixtures & fittings	Total
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
Cost						
At start of year	348,001	72,508	420,509	342,098	59,122	401,220
Additions	-	-	-	5,903	13,386	19,289
Disposals	-	(10,845)	(10,845)			
At the end of year	348,001	61,663	409,664	348,001	72,508	420,509
Depreciation						
At the start of the year	114,482	55,003	169,485	107,640	53,631	161,271
Charge for the year	6,960	5,097	12,057	6,842	1,372	8,214
Disposals	-	(10,845)	(10,845)			
At the end of the year	121,442	49,255	170,697	114,482	55,003	169,485
Net Book Value						
At start of the year	233,519	17,505	251,024	234,458	5,491	239,949
At the end of the year	226,559	12,408	238,967	233,519	17,505	251,024

Note 10. Investments	CAF			CAF		
	Fixed interest fund	Equity fund	Total	Fixed interest fund	Equity fund	Total
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
Value at start of year	34,935	38,289	73,224	36,131	39,956	76,087
Gain/(Loss) on revaluation	1,584	3,016	4,600	- (1,196)	- (1,667)	- (2,863)
Value at end of year	36,519	41,305	77,824	34,935	38,289	73,224

	2021	2020
	£	£
Note 11. Debtors		
Prepayments & accrued income	13,047	9,137
Other debtors	-	4,375
Total	13,047	13,512
	2021	2020
	£	£
Note 12. Creditors: amounts falling due within 1 year		
Accruals & deferred income	3,163	4,264
Taxation & social security	-	1,028
Other creditors	-	157
Total	3,163	5,449
Note 13. Reconciliation of net income to net cash flow from operating activities		
	2021	2020
	£	£
Net (outflow)/inflow	18,800	- (16,602)
Adjustments for:		
Depreciation charge	12,057	8,214
Loss/(gain) on investments	- (4,600)	2,863
Capital grant		
Interest on investments	- (3,151)	- (4,274)
(Increase)/Decrease in debtors	465	- (3,220)
Increase/(Decrease) in creditors	- (2,286)	- (4,873)
Net (outflow)/inflow provided by operating activities	21,285	- (17,892)
Note 14. Analysis of cash & cash equivalents		
	2021	2020
	£	£
Short term cash investments (less than 12 months maturity date)	76,421	102,504
Cash at bank and on hand	64,503	13,984
	140,924	116,488

Note 15. Analysis of net assets between funds

	Unrestricted 2021 £	Designated 2021 £	Restricted 2021 £	Total 2021 £
Tangible assets	238,967	-	-	238,967
Investments	77,824	-	-	77,824
Net current assets	77,321	33,779	39,708	150,808
Total net assets	394,112	33,779	39,708	467,599

	Unrestricted 2020 £	Designated 2020 £	Restricted 2020 £	Total 2020 £
Tangible assets	251,024	-	-	251,024
Investments	73,224	-	-	73,224
Net current assets	90,772	33,779	-	124,551
Total net assets	415,020	33,779	-	448,799

Note 16. Movement in Funds

	at 1/4/2020	Income	Expenses	Transfers	Gains/losses	at 31/3/2021
Unrestricted Funds	415,020	44,296	69,804	-	4,600	394,112
Designated Funds	33,779	-	-	-	-	33,779
Total unrestricted	448,799	44,296	69,804	-	4,600	427,891
Restricted Funds						
Donations	-	37,500	2,772	-	-	34,728
NHS Suicide Prevention Fund	-	9,980	5,000	-	-	4,980
Pears Fund - Central Sams	-	14,162	14,162	-	-	-
NOMs grant - Central Sams	-	879	879	-	-	-
HMRC - Furlough grants	-	8,316	8,316	-	-	-
Total Restricted	-	70,837	31,129	-	-	39,708
Total	448,799	115,133	100,933	-	4,600	467,599

Movement in Funds prior year

	at 1/4/2019	Income	Expenses	Transfers	Gains/losses	at 31/3/2020
Unrestricted Funds	455,401	109,121	121,639	5,000	(2,863)	445,020
Designated Funds	5,000	-	1,221	-	-	3,779
Total unrestricted	460,401	109,121	122,860	5,000	(2,863)	448,799
Restricted Funds						
Capital grant	5,000	-	-	(5,000)	-	-
NOMs grant - Central Sams	-	435	435	-	-	-
HMRC - Furlough grants	-	636	636	-	-	-
Total Restricted	5,000	1,071	1,071	(5,000)	-	-
Total	465,401	110,192	123,931	-	(2,863)	448,799

The restricted donation of £37,500 was given by a major donor for various community projects undertaken by the branch. We have spent £2,700 in the year and the remaining money will be used in the coming year in community projects and work with young people.

The money from the NHS Suicide Prevention Fund was given to fund a film for use in HMP Lewes to raise awareness of our work and for information and education around suicide. Work on the film has

started but owing to the COVID crisis we have not been able to complete the work as we are not yet allowed access to the prison.

The grant from Central Samaritans originating from a grant from the Pears Fund was used to buy individual headsets for volunteers as a safety measure during the pandemic.

Designated Funds

At the beginning of the year there was £3,779 in the designated fund representing income set aside by the Trustees for our 'Facing the Future' project. No work was able to be done on this community project during the year and the balance remains.

The Trustees set aside £30,000 in 2019-2020 to set up a community 'hub' in the future. Planning for this has been delayed by the COVID pandemic and will begin at some point in the future.

Note 17.

Transactions with related parties

During the year expenses to reimburse travel and other out of pocket expenses of £0 were paid to 0 Trustee (2019-20 £73 to 1 trustee). There were no other transactions undertaken with related parties.