

Samaritans – Brighton, Hove and District

Registered Charity No: 1170866

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 Funds	Restricted Funds	Total Funds	Unrestricted Funds	Restricted Funds	Total Funds
		2021	2021	2021	2020	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
	-	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 it's 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		Total	CAF		Total
	Fixed interest fund	Equity fund		Fixed interest fund	Equity fund	
	2021	2021		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.