

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

Table of Contents

1. Trustees' Report	3
2. Director's Report	10
3. Statement of Trustee's Responsibilities	11
4. Independent Examiner's Report	12
5. Statement of Financial Activities	13
6. Balance Sheet	14
7. Cash Flow Statement	15
8. Notes to the Accounts	16

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 Funds	Restricted Funds	Total Funds	Unrestricted Funds	Restricted 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
	-	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		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)	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.