

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

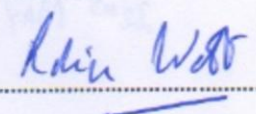
Independent Examiner

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.

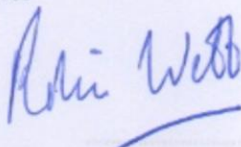
In the community, Brighton Pride and Trans Pride returned, and we were proud to take part in both. We ran an acclaimed event to help local GPs talk to patients who have suicidal feelings. We were on Brighton station for passengers and staff for a day as part of *Samaritans' Small Talk Saves Lives* campaign. 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.

**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

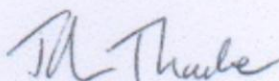
I have completed my examination.

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 2023 £	Restricted funds 2023 £	Total funds 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 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
Leasehold land & buildings adjustment	7	92,570	-	92,570	-	-	-
Adjusted total funds brought forward		498,423	41,858	540,281			
Total funds carried forward		466,411	9,676	476,087	405,853	41,858	447,711

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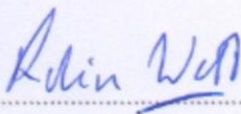
Samaritans - Brighton, Hove & District
Balance Sheet
Year Ended 31st March 2023

	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

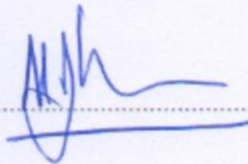
Notes 1 to 17 form an integral part of these accounts.

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	(57,761)	7,395
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	15,060	157
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	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.

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.

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	226,559	12,408	238,967
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	2,803
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	5,089
Accumulated depreciation as at 1st April 2022	2,226
Net book value as at 1st April 2022	<u>2,863</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	1,467
Net book value as at 1st April 2022	<u>-</u>

Note 8. Fixed asset investments

	CAF Fixed interest fund 2023	CAF Equity fund 2023	Total 2023	CAF Fixed interest fund 2022	CAF Equity fund 2022	Total 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.