



Samaritans – Brighton, Hove and District

Registered Charity No: 1170866

Report and Accounts

Year Ended 31st March 2024

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

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

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

Constitution and Commencement of Operations

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

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

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

Objectives and Activities

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

- Enable persons in Brighton, Hove and District and the surrounding area as well as elsewhere who are experiencing feelings of distress or despair, including those who may be at risk of suicide, to receive confidential emotional support at any time of the day or night in order to improve their emotional health and to reduce the incidence of suicide;
- Promote a better understanding in society of suicide, suicidal behaviour and the value of expressing feelings which may otherwise lead to suicide or impaired emotional health; and
- Collaborate with and support Samaritans Central Charity and its affiliates in fulfilling these Objects.

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

We are committed to the following values:

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

Achievements and Performance in 2023-24

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

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

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

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

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

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

During 2023-24, we focused on:

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

Strengthening the quality of our listening

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

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

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

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

Looking after each other

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

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

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

Taking Samaritans to local people and organisations

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

Providing emotional support outside the Branch

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

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

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

Reaching people who are more at risk of suicide

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

Raising awareness of our service

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

Reaching people who can reach others

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

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

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

Financial Review

Results for the year

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

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

Restricted funds

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

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

Unrestricted funds

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

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

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

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

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

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

Raising funds

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

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

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

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

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

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

Reserves Policy

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

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

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

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

Investment Policy

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

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

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

Risk Management

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

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

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

Trustee Governance and Management

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

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

Reference and administrative details

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

Trustees

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

- Director and Chair – Robin Webb

Re-elected at AGM on 7th July 2023:

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

Resigned (from 7th July 2023)

- Clare Levi – Trustee

Deputy Directors (from 1st April 2023)

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

Patron – Peter James, author

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

Bankers – Barclays Bank UK PLC

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

Independent Examiner

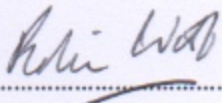
A resolution to appoint Dr Shona Wardrop CA of Chariot House was passed at the AGM on 7th July 2023

APPROVED by the Board of Trustees on 20th May 2024

Signed on behalf of all Trustees

Robin Webb

Director and Chair



2.

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

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

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

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

Robin Webb
Branch Director

3.

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

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

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

In preparing these financial statements the Trustees are required to:

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

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

They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

4.

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

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

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

Responsibilities and basis of report

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

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

Independent examiner's statement

I have completed my examination.

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

1. Accounting records were not kept in accordance with section 130 of the Act; or
2. The accounts do not accord with those records; or
3. The accounts do not comply with the relevant accounting requirements under the Charity (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. The accounts have not been prepared in accordance with the Charities SORP (FRS102).

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

Signed: Shona Wardrop

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

Date: 21st May 2024

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

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

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

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

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

Signed on behalf of all Trustees

Robin Webb

Director and Chair

Michael McGowan

Treasurer

Date 20th MAY 2024

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

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

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

Note 1: Basis of preparation

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value, unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- The Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in January 2019; and with
- The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102); and with
- The Charities Act 2011.

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

1.2 Going Concern

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

Note 2: Accounting policies

2.1 Recognition of income

Income is recognised in the Statement of Financial Activities (SoFA) when:

- The charity becomes entitled to the resources;
- It is more likely than not that the trustees will receive the resources; and
- The monetary value can be measured with sufficient reliability

Offsetting

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

Grants and donations

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

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

Legacies

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

Tax reclaims on donations and gifts

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

Contractual income and performance related grants

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

Donated goods

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

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

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

Donated services and facilities

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

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

Support costs

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

Volunteer help

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

Income from interest, royalties and dividends

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

Investment gains and losses

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

2.2 Expenditure and Liabilities**Liability recognition**

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

Support costs

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

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

Deferred income

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

Creditors

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

Provision for liabilities

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

Basic financial instruments

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

2.3 Assets

Tangible fixed assets for use by the charity

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

Depreciation rates are applied as follows:

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

Investments

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

Debtors

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

Current asset investments

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

Note 3. Analysis of income

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

Note 4. Analysis of expenditure

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

Note 5. Support costs

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

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

Note 6. Independent examiner's fee

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

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

Note 7. Tangible fixed assets

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

Leasehold land and buildings

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

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

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

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

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

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

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

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

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

Fixtures, fittings, furniture & equipment

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

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

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

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

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

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

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

Note 8. Fixed asset investments

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

Note 9. Debtors

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

Note 10. Current asset investments

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

Note 11. Cash at bank and in hand

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

Note 12. Creditors: amounts falling due within 1 year

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

Note 13. Analysis of net assets between funds

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

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

Note 14. Movement in funds

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

Movement in funds prior year

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

Note 15. Restricted funds – Major donor fund

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

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

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

Note 16. Restricted funds – NHS Suicide Prevention fund

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

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

Note 17. Restricted funds – Prison Fund

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

Note 18. Transactions with related parties

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