

SAMARITANS EALING BRANCH

England & Wales · Charity number 1173588

Details

Other names	EALING, HAMMERSMITH AND HOUNSLOW SAMARITANS, THE EALING SAMARITANS, THE SAMARITANS OF EALING
Status	Registered
Legal form	CIO
Registered	2017-06-27
Register	View on the Charity Commission register

Contact

Address	The Samaritans 26 Junction Road London W5 4XL
Phone	02085602345
Email	Ealing.Director@samaritans.org
Website	www.samaritans.org/branches/ealing-samaritans

Activities

Objects: TO ENABLE PERSONS IN EALING, HAMMERSMITH, AND HOUNSLOW AND THE SURROUNDING AREA AS WELL AS ELSEWHERE WHO ARE EXPERIENCING FEELINGS OF DISTRESS OR DESPAIR, INCLUDING THOSE WHO MAY BE AT RISK OF SUICIDE, TO RECEIVE CONFIDENTIAL EMOTIONAL SUPPORT AT ANY TIME OF THE DAY OR NIGHT IN ORDER TO IMPROVE THEIR EMOTIONAL HEALTH AND TO REDUCE THE INCIDENCE OF SUICIDE; TO PROMOTE A BETTER UNDERSTANDING IN SOCIETY OF SUICIDE, SUICIDAL BEHAVIOUR AND THE VALUE OF EXPRESSING FEELINGS WHICH MAY OTHERWISE LEAD TO SUICIDE OR IMPAIRED EMOTIONAL HEALTH; AND TO COLLABORATE WITH AND SUPPORT SAMARITANS CENTRAL CHARITY AND ITS AFFILIATED BRANCHES IN FULFILLING THESE OBJECTS.

Activities: Samaritans Ealing is a charity aimed at providing emotional support to anyone in emotional distress, struggling to cope, or at risk of suicide.

Classification

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

Geography

- Ealing
- Hammersmith And Fulham
- Hounslow

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£21,771	£10,579	-	-
2024-03-31	£76,776	£67,097	-	-
2023-03-31	£16,420	£30,414	-	-
2022-03-31	£74,752	£33,303	-	-
2021-03-31	£32,799	£27,574	-	-

Trustees

Name	Role	Appointed
David Andrew Arch		2021-11-15
Dermot Peter Doughty		2023-11-13
Joan Moon		2023-06-28
Juliet Medforth		2025-08-06
Roger Green		2018-02-12
Sally Edwards		2025-10-27
Sally Everson		2021-04-12
Sanjev Sehgal		2025-08-11

Linked charities

- THE SAMARITANS EALING BRANCH (1173588-1)

SAMARITANS EALING BRANCH

England & Wales - Charity number 1173588

Accounts

SAMARITANS EALING BRANCH

REGISTERED CHARITY 1173588

REPORT AND ACCOUNTS FOR THE YEAR ENDED

31 MARCH 2025

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

The Trustees have pleasure in presenting their report and accounts for the year ended 31 March 2025 for Samaritans Ealing Branch (the 'Branch' or the 'Charity').

Objectives and activities

The objects of the Charity are:

- To enable persons in Ealing, Hammersmith, Hounslow, the surrounding areas and 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 to improve their emotional health and to reduce the incidence of suicide;
- To promote a better understanding in society of suicide, suicidal behaviour and the value of expressing feelings which may otherwise lead to suicide or impaired emotional health; and
- To collaborate with and support Samaritans Central Charity and its affiliated branches in fulfilling these objects to work for the assistance of persons who are suicidal, despairing or in distress by providing service primarily under direction.

The Board of Trustees is satisfied that the services provided by the Branch are for the public benefit. The Branch has continued to offer its services in accordance with its objectives and no changes are expected in the future.

Achievements and performance

The Charity's main operation is recruiting, training and supporting volunteer listeners to provide emotional support to people who contact the national Samaritans telephone helpline. In addition to this, the Charity also conducts various off-site activities providing emotional support, or promoting wider recognition of Samaritans, at train stations, music events, schools, and HMP Wormwood Scrubs.

The Charity's key operational metrics are the number of shifts operated and the hours of support delivered.

For the year ended 31 March 2025: 2,162 shifts delivering 5,504 hours

For the year ended 31 March 2024: 2,119 shifts delivering 5,365 hours

In both years, these results represented over 96% of the scheduled activity.

Financial review

Statement of financial activities

The Branch recorded a deficit of £10,579 (prior year: surplus of £9,679). Income amounted to £21,771 (prior year: £76,776). The reduced income reflects the receipt, in the prior year of one-time legacy bequests totalling £56,130. In the current financial year legacy receipts totalled £1,416.

Branch income is made up of individual donations, donations/grants from organisations and charitable trusts, legacy bequests, and fundraising. We thank all our donors for their continued support of our work.

Expenditure for the year was £32,350 (prior year: £67,097). Included in this is maintenance expenditure of £3,220 (prior year: £36,311). The reduced maintenance expenditure results from the completion in the previous financial year, of a significant building project.

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025 (continued)

Financial review (continued)

Reserves Policy and management

In the Balance Sheet, the net book value of tangible assets of £114,076 (prior year: £121,636) is matched by the Fixed Assets Fund. The General Fund of £57,810 (prior year: £60,382) is available to meet the needs of the Reserves Policy.

With effect from 1 April 2020, the Trustees amended the Branch's Reserves Policy to maintain a General Fund equal to at least 12 months' total costs (£31,903) to reflect the need to generate sufficient surpluses to enable the replacement and enhancement of fixed assets in a timely manner. At 31 March 2025 the General Fund is above the level expected by the Reserves Policy.

The Trustees believe that the Reserves Policy is appropriate given the Branch may need to fund initial/ongoing expenditures from reserves while additional donations are raised and further expenditure on the branch building may be required.

The Reserves Policy is reviewed by the Trustees on an annual basis to ensure it remains appropriate for the Branch and substantial excess funds are not accumulated.

Going concern

The Trustees do not believe that there is any immediate financial risk to the Branch so the going concern basis of accounting is appropriate.

Structure, governance and management

The Branch is a Charitable Incorporated Organisation and is a public benefit entity governed by a constitution.

The majority of the Branch's Trustees also act as listening volunteers. Trustees are either elected at the Annual General Meeting or appointed by the Board to serve until the next Annual General Meeting.

The appointment of a new Branch Director involves the participation of the London Regional Director of Samaritans Central Charity and other Branch Directors as necessary to ensure a fair and robust selection process.

Since October 2023 the Branch has been governed by four co-directors; Sue Green, David Arch, Sally Everson and John Royle.

Reference and administrative information

Charity name:	Samaritans Ealing Branch
Working names:	Ealing Samaritans SAMARITANS (Ealing, Hammersmith and Hounslow Branch)
Charity registration number:	1173588
Principal office:	26 Junction Road, Ealing, London W5 4XL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025 (continued)

Board of Trustees

David Arch*
Dermot Doughty* *Treasurer*
Sally Everson*
Roger Green*
Robert Jackson*
Joan Moon*, *Secretary*
Luke Moores* *Deputy Treasurer*

* *Trustee when annual report was signed.*

Director



Date:

21ST JULY 2025

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

The law applicable to charities in England and Wales requires the Trustees to prepare Accounts for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that period. In preparing these Accounts, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP ('Statement of Recommended Practice');
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the Accounts on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions, disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the Accounts comply with the Charities Act 2011, 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 EALING BRANCH FOR THE YEAR ENDED 31 MARCH 2025

I report on the unaudited accounts for the year ended 31 March 2025 as set out on pages 7 to 13.

RESPECTIVE RESPONSIBILITIES OF THE TRUSTEES AND THE INDEPENDENT EXAMINER

As described on page 5, you as the Trustees are responsible for the preparation of the accounts; you consider that the audit requirement of Section 144 of the Charities Act 2011 does not apply and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145 (5)(b) of the Charities Act; and
- to state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the General Directions given by the Charity Commission. An independent examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that, in any material respect, the following requirements have not been met:
 - a) to keep accounting records in accordance with section 130 of the Charities Act;
 - b) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act.
- or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Name: Lisa Jain ACA CA(SA)
Address: 2 Weymouth Avenue, London W5 4SA
Date

21st July 2025 .

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted Funds	Restricted Funds	Total	Total
		2025	2025	2025	2024
		£	£	£	£
Income from:					
Donations and legacies		16,120	-	16,120	71,702
Activities for generating funds		2,735	-	2,735	2,779
Charitable activities		1,889	-	1,889	2,189
Investment income		1,026	-	1,026	106
Other income		-	-	-	-
Total Income	2	<u>21,771</u>	<u>-</u>	<u>21,771</u>	<u>76,776</u>
Expenditure on:					
Fundraising costs		216	-	216	420
Charitable activity costs		10,979	447	11,426	10,165
Support costs		10,310	-	10,310	43,780
Governance costs		1,398	-	1,398	1,035
Depreciation		9,000	-	9,000	11,698
Total Expenditure	3	<u>31,903</u>	<u>447</u>	<u>32,350</u>	<u>67,097</u>
Net (loss)/income		<u>(10,132)</u>	<u>(447)</u>	<u>(10,579)</u>	<u>9,679</u>
Reconciliation of funds:					
Funds brought forward		182,018	2,000	184,018	174,339
Funds carried forward	9	<u>171,886</u>	<u>1,553</u>	<u>173,439</u>	<u>184,018</u>

The notes form part of these Accounts.

BALANCE SHEET AS AT 31 MARCH 2025

	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	5	114,076	121,636
Current assets			
Stock		2,022	1,780
Debtors	6	2,599	3,896
Cash at bank	7	59,311	63,507
		<u>63,932</u>	<u>69,183</u>
Creditors: due within one year	8	(4,569)	(6,801)
Net current assets		<u>59,363</u>	<u>62,382</u>
Net assets		<u>173,439</u>	<u>184,018</u>
Funds of the Charity:			
General Fund		57,810	60,382
Fixed Assets Fund		114,076	121,636
Total Unrestricted Funds		<u>171,886</u>	<u>182,018</u>
Total Restricted Funds		<u>1,553</u>	<u>2,000</u>
Total Funds	9	<u>173,439</u>	<u>184,018</u>

These Accounts were approved by the Board of Trustees and were signed on their behalf by:



Dermot Doughty
Treasurer

Date: 21st July 2025

The notes form part of these Accounts.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

CHARITY INFORMATION

The Branch is a Charitable Incorporated Organisation (registered number 1173588), which is domiciled in the UK and is a public benefit entity. The principal address is 26 Junction Road, Ealing, London W5 4XL.

1. ACCOUNTING POLICIES

ACCOUNTING BASIS

The 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 Financial Reporting Standards applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

The Branch constitutes a public benefit entity as defined by FRS 102.

PRESENTATION CURRENCY

The accounts are presented in pound sterling and are rounded to the nearest pound.

ASSESSMENT OF GOING CONCERN

The Trustees have assessed whether the use of the going concern assumption is appropriate in preparing these accounts. The Trustees have made this assessment with respect to a period of one year from the date of approval of these accounts.

The Trustees of the Charity have concluded that there are no material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. The Trustees are of the opinion that the Charity will have sufficient resources to meet its liabilities as they fall due.

VOLUNTEER HELP

The value of voluntary help received is not included in the accounts.

RECOGNITION OF INCOME

Income is included in the Statement of Financial Activities when the sums are receivable.

INCOME WITH RELATED EXPENDITURE

Where income has related expenditure, the income and related expenditure are reported gross in the Statement of Financial Activities.

TAX RECLAIMS ON DONATIONS AND GIFTS

Income from tax reclaims is included in the Statement of Financial Activities when the associated donation is recognised.

INVESTMENT INCOME

This is included in the Statement of Financial Activities when received.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025 (continued)

1. ACCOUNTING POLICIES (continued)

GIFTED FIXED ASSETS

Gifted fixed assets are recognised in the Statement of Financial Activities at their fair value.

LIABILITY RECOGNITION

Liabilities are recognised as soon as there is a legal or constructive obligation committing the Branch to pay out resources.

FIXED ASSETS

Tangible fixed assets for use by the Branch

The freehold is stated at cost and the Branch does not have a policy of revaluation.

Expenditure over £200, which can be used for more than one year, are capitalised and depreciated over the asset's useful economic life.

Depreciation

Depreciation has been provided at the following rates to write off the assets over their estimated useful economic lives:

Fixtures and Fittings	Four years
IT equipment	Three years
Significant building works	Fifteen years

The freehold is not depreciated as it is maintained in a good state of repair.

RESERVES

General Fund (Unrestricted Funds)

This represents the general reserve of the Branch which is used to fund the operating costs of the Branch.

Fixed Assets Fund (Unrestricted Funds)

This represents the cost of the property and the depreciated cost of fixed assets used for the Branch's activities. Purchases of fixed assets are funded by transfers into this Fund from either the General Fund or Designated Fund. Fixed assets gifted to the Branch are recognised at fair value as income in this Fund.

Designated Fund (Unrestricted Funds)

This Fund has been established by the Trustees to provide for planned future building maintenance/renovation works, which may arise from time-to-time, and for other substantial committed expenditure.

Restricted Fund

This Fund reflects a grant of £2,000 received in February 2024 from the Freshwater Foundation which is to be used for specific training activities. During the year £447 was spent on the provision of relevant training.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025 (continued)

2. ANALYSIS OF TOTAL INCOME

	2025	2024
	£	£
One-off donations	12,045	8,479
Recurring donations	1,835	2,338
Total Gift Aid income	824	255
Grants	-	4,500
Legacies	1,416	56,130
Donations and legacies	16,120	71,702
Sponsored events revenue	469	312
Christmas card sales profits	937	1,296
Christmas carol collections	1,329	1,171
Activities for generating funds	2,735	2,779
Prison-related income	1,889	2,189
Charitable activities	1,889	2,189
Interest income	1,026	106
Investment income	1,026	106
Other income	-	-
Total income	21,771	76,776

3. ANALYSIS OF TOTAL EXPENDITURE

	2025	2024
	£	£
Variable costs	-	204
Fixed costs	216	216
Fundraising costs	216	420
Volunteer costs	7,892	4,994
Telecoms costs	2,056	2,268
Samaritans Central Charity costs	1,477	2,903
Charitable activity costs	11,426	10,165
Premises costs	9,566	36,311
Office and running costs	744	7,469
Support costs	10,310	43,780
Accounting costs	1,364	1,000
AGM costs	35	35
Governance costs	1,399	1,035
Depreciation	9,000	11,698
Total expenditure	32,350	67,097

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025 (continued)

4. DETAILS OF CERTAIN ITEMS OF EXPENDITURE

TRUSTEE REMUNERATION AND EXPENSES

No remuneration or expenses were paid to any Trustee nor any persons connected with them during the year except for the reimbursement of expenditure made on behalf of the Branch, in the form of 'volunteer costs' as shown in note 3 above.

INDEPENDENT EXAMINATION OF ACCOUNTS

The fee for the independent examination of the accounts is £840 (prior year: £700).

EMPLOYEES

The Charity has no employees and relies solely on volunteers.

5. TANGIBLE ASSETS

	Freehold £	Fixtures and fittings £	IT equipment £	Total £
Cost:				
At 1 April 2024	85,231	57,439	10,476	153,146
Additions	-	-	1,440	1,440
Disposals	-	-	-	-
At 31 March 2025	<u>85,231</u>	<u>57,439</u>	<u>11,916</u>	<u>154,586</u>
Depreciation:				
At 1 April 2024	-	23,995	7,515	31,510
Charge for year	-	7,618	1,382	9,000
Disposals	-	-	-	-
At 31 March 2025	<u>-</u>	<u>31,613</u>	<u>8,897</u>	<u>40,510</u>
Net book value at 31 March 2025	<u><u>85,231</u></u>	<u><u>25,826</u></u>	<u><u>3,019</u></u>	<u><u>114,076</u></u>
Net book value at 31 March 2024	<u><u>85,231</u></u>	<u><u>33,444</u></u>	<u><u>2,961</u></u>	<u><u>121,636</u></u>

6. DEBTORS

	2025 £	2024 £
Accounts receivable	-	1,500
Accrued revenue	1,165	873
Cash Float	150	150
Prepayments	1,284	1,373
	<u><u>2,599</u></u>	<u><u>3,896</u></u>

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025 (continued)

7. CASH

Cash is held in two bank accounts with CAF Bank Ltd

8. CREDITORS: DUE WITHIN ONE YEAR

	2025 £	2024 £
Accounts payable	2,106	1,365
Accruals	2,464	5,436
	4,569	6,801

9. MOVEMENT IN FUNDS

	General Fund	Fixed Assets Fund	Total Unrestricted Funds	Total Restricted Funds
	£	£	£	£
At 1 April 2024	60,382	121,636	182,018	2,000
Income	21,771	-	21,771	-
Expenditure	(31,903)	-	(31,903)	(447)
Transfers	7,560	(7,560)	-	-
At 31 March 2025	57,810	114,076	171,885	1,553

SAMARITANS EALING BRANCH

England & Wales - Charity number 1173588

Accounts

SAMARITANS EALING BRANCH

REGISTERED CHARITY 1173588

REPORT AND ACCOUNTS FOR THE YEAR ENDED

31 MARCH 2024

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

The Trustees have pleasure in presenting their report and accounts for the year ended 31 March 2024 for Samaritans Ealing Branch (the 'Branch' or the 'Charity').

Objectives and activities

The objects of the Charity are:

- To enable persons in Ealing, Hammersmith, Hounslow, the surrounding areas and 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 to improve their emotional health and to reduce the incidence of suicide;
- To promote a better understanding in society of suicide, suicidal behaviour and the value of expressing feelings which may otherwise lead to suicide or impaired emotional health; and
- To collaborate with and support Samaritans Central Charity and its affiliated branches in fulfilling these objects to work for the assistance of persons who are suicidal, despairing or in distress by providing service primarily under direction.

The Board of Trustees is satisfied that the services provided by the Branch are for the public benefit. The Branch has continued to offer its services in accordance with its objectives and no changes are expected in the future.

Achievements and performance

The Charity's main operation is recruiting, training and providing volunteer listeners to provide confidential support to people who contact the national Samaritans telephone. In addition to this, the Charity also conducts various off-site listening activities at train stations, music events, schools, and HMP Wormwood Scrubs.

The Charity's key operational metric is the number of Closures incurred due to insufficient volunteers being available for a shift. The Charity operates a minimum of 42 shifts per week.

Number of Closures for the year ended 31 March 2024: 70

Number of Closures for the year ended 31 March 2023: 161

The target for the number of Closures is nil.

Financial review

Statement of financial activities

The Branch recorded a surplus of £9,679 (prior year: loss of £13,994). Income amounted to £76,776 (prior year: £16,420). The high figure reflects one-time legacy bequests of £56,130 received during the financial year; in particular a legacy of £39,087 was received from the estate of Martin Harrington (deceased).

Branch income is made up of individual donations, donations/grants from organisations and charitable trusts, legacy bequests, and fundraising. We thank all our donors for their continued support of our work.

Expenditure for the year was £67,097 (prior year: £30,414). Included in this is maintenance expenditure of £36,311 (prior year: £6,533) reflecting higher premises maintenance costs brought about by building works at the Branch. A further £6,000 of consultancy was incurred in project management which is classified as Office and Running costs.

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024 (continued)

Financial review (continued)

Reserves Policy and management

In the Balance Sheet, the net book value of tangible assets of £121,636 (prior year: £107,351) is matched by the Fixed Assets Fund. At 31 March 2023 £58,965 was held in a Designated Fund to pay for committed significant expenditure to enhance the weatherproofing and fire safety measures of the building. During the current financial year the work was carried out; a total of £54,446 was spent of which £23,578 was treated as capital. There is no Designated Fund as at 31 March 2024. This leaves the General Fund of £60,382 (prior year: £8,023) to meet the needs of the Reserves Policy.

With effect from 1 April 2020, the Trustees amended the Branch's Reserves Policy to maintain a General Fund equal to at least 12 months' total costs (£67,097) to reflect the need to generate sufficient surpluses to enable the replacement and enhancement of fixed assets in a timely manner. At 31 March 2024 the General Fund (£60,382) is below the level expected by the Reserves Policy and is being actively managed by the Trustees with a renewed focus on fundraising activities during the coming months to increase revenue.

The Trustees believe that the Reserves Policy is appropriate given the Branch may need to fund initial/ongoing expenditures from reserves while additional donations are raised and further expenditure on the branch building may be required.

The Reserves Policy is reviewed by the Trustees on an annual basis to ensure it remains appropriate for the Branch and substantial excess funds are not accumulated.

Going concern

The Trustees do not believe that there is any immediate financial risk to the Branch so the going concern basis of accounting is appropriate.

Structure, governance and management

The Branch is a Charitable Incorporated Organisation and is a public benefit entity governed by a constitution.

The majority of the Branch's Trustees also act as listening volunteers. Trustees are either elected at the Annual General Meeting or appointed by the Board to serve until the next Annual General Meeting.

The appointment of a new Branch Director involves the participation of the London Regional Director of Samaritans Central Charity and other Branch Directors as necessary to ensure a fair and robust selection process.

Heena Johnson resigned as Director of the Branch and Trustee in October 2023. Since that date the Branch has been governed by four co-directors; Sue Green, David Arch, Sally Everson and John Royle.

Reference and administrative information

Charity name:	Samaritans Ealing Branch
Working names:	Ealing Samaritans SAMARITANS (Ealing, Hammersmith and Hounslow Branch)
Charity registration number:	1173588
Principal office:	26 Junction Road, Ealing, London W5 4XL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024 (continued)

Board of Trustees

Heena Johnson, (resigned October 2023), Director
Eileen Parker, (resigned June 2023), Secretary
Kevin Collett, (resigned May 2023), Treasurer
David Arch*
Sally Everson*
Roger Green*
Robert Jackson*
Wren Lou (resigned April 2023)
Joan Moon* (appointed June 2023), Secretary
Luke Moores* (appointed May 2023). Deputy Treasurer
Dermot Doughty* (appointed November 2023). Treasurer

* *Trustee when annual report was signed.*



Director

Date: 8th July 2024

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

The law applicable to charities in England and Wales requires the Trustees to prepare Accounts for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that period. In preparing these Accounts, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP ('Statement of Recommended Practice');
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the Accounts on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions, disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the Accounts comply with the Charities Act 2011, 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 EALING BRANCH FOR THE YEAR ENDED 31 MARCH 2024

I report on the unaudited accounts for the year ended 31 March 2024 as set out on pages 7 to 13.

RESPECTIVE RESPONSIBILITIES OF THE TRUSTEES AND THE INDEPENDENT EXAMINER

As described on page 5, you as the Trustees are responsible for the preparation of the accounts; you consider that the audit requirement of Section 144 of the Charities Act 2011 does not apply and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145 (5)(b) of the Charities Act; and
- to state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the General Directions given by the Charity Commission. An independent examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that, in any material respect, the following requirements have not been met:
 - a) to keep accounting records in accordance with section 130 of the Charities Act;
 - b) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act.

or

- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Name: Lisa Jain ACA CA(SA)
Address: 2 Weymouth Avenue, London W5 4SA
Date

8th July 2024

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted Funds	Restricted Funds	Total	Total
		2024 £	2024 £	2024 £	2023 £
Income from:					
Donations and legacies		70,619	2,000	72,619	9,631
Activities for generating funds		1,862	-	1,862	5,038
Charitable activities		2,189	-	2,189	1,650
Investment income		106	-	106	95
Other income		-	-	-	6
Total Income	2	<u>74,776</u>	<u>2,000</u>	<u>76,776</u>	<u>16,420</u>
Expenditure on:					
Fundraising costs		420	-	420	261
Charitable activity costs		10,165	-	10,165	9,760
Support costs		43,780	-	43,780	8,457
Governance costs		1,035	-	1,035	785
Depreciation		11,698	-	11,698	11,151
Total Expenditure	3	<u>67,097</u>	<u>-</u>	<u>67,097</u>	<u>30,414</u>
Net income/ (loss)		<u>7,679</u>	<u>2,000</u>	<u>9,679</u>	<u>(13,994)</u>
Reconciliation of funds:					
Funds brought forward		174,339	-	174,339	188,333
Funds carried forward	8	<u>182,018</u>	<u>2,000</u>	<u>184,018</u>	<u>174,339</u>

The notes form part of these Accounts.

BALANCE SHEET AS AT 31 MARCH 2024

	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	5	121,636	107,351
Current assets			
Stock		1,780	1,478
Debtors	6	3,896	4,250
Cash at bank		63,507	64,624
		<u>69,183</u>	<u>70,352</u>
Creditors: due within one year	7	(6,801)	(3,364)
Net current assets		<u>62,382</u>	<u>66,988</u>
Net assets		<u>184,018</u>	<u>174,339</u>
Funds of the Charity:			
General Fund		60,382	8,023
Designated Fund		-	58,965
Fixed Assets Fund		121,636	107,351
Total Unrestricted Funds		<u>182,018</u>	<u>174,339</u>
Total Restricted Funds		<u>2,000</u>	<u>-</u>
Total Funds	8	<u>184,018</u>	<u>174,339</u>

These Accounts were approved by the Board of Trustees and were signed on their behalf by:



Dermot Doughty
Treasurer

Date: 8th July 2024

The notes form part of these Accounts.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

CHARITY INFORMATION

The Branch is a Charitable Incorporated Organisation (registered number 1173588), which is domiciled in the UK and is a public benefit entity. The principal address is 26 Junction Road, Ealing, London W5 4XL.

1. ACCOUNTING POLICIES

ACCOUNTING BASIS

The 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 Financial Reporting Standards applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

The Branch constitutes a public benefit entity as defined by FRS 102.

PRESENTATION CURRENCY

The accounts are presented in pound sterling and are rounded to the nearest pound.

ASSESSMENT OF GOING CONCERN

The Trustees have assessed whether the use of the going concern assumption is appropriate in preparing these accounts. The Trustees have made this assessment with respect to a period of one year from the date of approval of these accounts.

The Trustees of the Charity have concluded that there are no material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. The Trustees are of the opinion that the Charity will have sufficient resources to meet its liabilities as they fall due.

VOLUNTEER HELP

The value of voluntary help received is not included in the accounts.

RECOGNITION OF INCOME

Income is included in the Statement of Financial Activities when the sums are receivable.

INCOME WITH RELATED EXPENDITURE

Where income has related expenditure, the income and related expenditure are reported gross in the Statement of Financial Activities.

TAX RECLAIMS ON DONATIONS AND GIFTS

Income from tax reclaims is included in the Statement of Financial Activities when the associated donation is recognised.

INVESTMENT INCOME

This is included in the Statement of Financial Activities when received.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024 (continued)

1. ACCOUNTING POLICIES (continued)

GIFTED FIXED ASSETS

Gifted fixed assets are recognised in the Statement of Financial Activities at their fair value.

LIABILITY RECOGNITION

Liabilities are recognised as soon as there is a legal or constructive obligation committing the Branch to pay out resources.

FIXED ASSETS

Tangible fixed assets for use by the Branch

The freehold is stated at cost and the Branch does not have a policy of revaluation.

Expenditure over £200, which can be used for more than one year, are capitalised and depreciated over the asset's useful economic life.

Depreciation

Depreciation has been provided at the following rates to write off the assets over their estimated useful economic lives:

Fixtures and Fittings	Four years
IT equipment	Three years
Significant building works	Fifteen years

The freehold is not depreciated as it is maintained in a good state of repair.

RESERVES

General Fund (Unrestricted Funds)

This represents the general reserve of the Branch which is used to fund the operating costs of the Branch.

Fixed Assets Fund (Unrestricted Funds)

This represents the cost of the property and the depreciated cost of fixed assets used for the Branch's activities. Purchases of fixed assets are funded by transfers into this Fund from either the General Fund or Designated Fund. Fixed assets gifted to the Branch are recognised at fair value as income in this Fund.

Designated Fund (Unrestricted Funds)

This Fund has been established by the Trustees to provide for planned future building maintenance/renovation works, which may arise from time-to-time, and for other substantial committed expenditure.

Restricted Fund

This Fund reflects a grant of £2,000 received in February 2024 from the Freshwater Foundation which is to be used for specific training activities.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024 (continued)

2. ANALYSIS OF TOTAL INCOME

	2024 £	2023 £
One-off donations	8,479	2,764
Recurring donations	2,338	2,512
Total Gift Aid income	255	775
Grants	4,500	2,200
Legacies	56,130	1,380
Donations and legacies	71,702	9,631
Sponsored events revenue	312	3,413
Christmas card sales profits	1,296	882
Christmas carol collections	1,171	743
Activities for generating funds	2,779	5,038
Prison-related income	2,189	1,650
Charitable activities	2,189	1,650
Interest income	106	95
Investment income	106	95
Other income	-	6
Total income	76,776	16,420

3. ANALYSIS OF TOTAL EXPENDITURE

	2024 £	2023 £
Variable costs	204	45
Fixed costs	216	216
Fundraising costs	420	261
Volunteer costs	4,994	5,326
Telecoms costs	2,268	1,771
Samaritans Central Charity costs	2,903	2,663
Charitable activity costs	10,165	9,760
Premises costs	36,311	6,533
Office and running costs	7,469	1,924
Support costs	43,780	8,457
Accounting costs	1,000	700
AGM costs	35	85
Governance costs	1,035	785
Depreciation	11,698	11,151
Total expenditure	67,097	30,414

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024 (continued)

4. DETAILS OF CERTAIN ITEMS OF EXPENDITURE

TRUSTEE REMUNERATION AND EXPENSES

No remuneration or expenses were paid to any Trustee nor any persons connected with them during the year except for the reimbursement of expenditure made on behalf of the Branch, in the form of 'volunteer costs' as shown in note 3 above.

INDEPENDENT EXAMINATION OF ACCOUNTS

The fee for the independent examination of the accounts is £700 (prior year: £700).

EMPLOYEES

The Charity has no employees and relies solely on volunteers.

5. TANGIBLE ASSETS

	Freehold	Fixtures and fittings	IT equipment	Total
	£	£	£	£
Cost:				
At 1 April 2023	85,231	43,421	8,071	136,723
Additions	-	23,578	2,405	25,983
Disposals	-	(9,560)	-	(9,560)
At 31 March 2024	85,231	57,439	10,476	153,146
Depreciation:				
At 1 April 2023	-	24,072	5,300	29,372
Charge for year	-	9,483	2,215	11,698
Disposals	-	(9,560)	-	(9,560)
At 31 March 2024	-	23,995	7,515	31,510
Net book value at 31 March 2024	85,231	33,444	2,961	121,636
Net book value at 31 March 2023	85,231	19,349	2,771	107,351

6. DEBTORS

	2024 £	2023 £
Accounts receivable	1,500	2,190
Accrued revenue	873	734
Cash Float	150	-
Prepayments	1,373	1,326
	3,896	4,250

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024 (continued)

7. CREDITORS: DUE WITHIN ONE YEAR

	2024 £	2023 £
Accounts payable	1,365	2,243
Accruals	5,436	1,121
	<u>6,801</u>	<u>3,364</u>

8. MOVEMENT IN FUNDS

	General Fund £	Designated Fund £	Fixed Assets Fund £	Total Unrestricted Funds £	Total Restricted Funds £
At 1 April 2023	8,023	58,965	107,351	174,339	-
Income	74,776	-	-	74,776	2,000
Expenditure	(55,400)	-	(11,698)	(67,097)	-
Transfers	32,983	(58,965)	25,982	-	-
At 31 March 2024	<u>60,382</u>	<u>-</u>	<u>121,636</u>	<u>182,018</u>	<u>2,000</u>

SAMARITANS EALING BRANCH

England & Wales - Charity number 1173588

Accounts

SAMARITANS EALING BRANCH

REGISTERED CHARITY 1173588

REPORT AND ACCOUNTS FOR THE YEAR ENDED

31 MARCH 2023

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

The Trustees have pleasure in presenting their report and accounts for the year ended 31 March 2023 for Samaritans Ealing Branch (the 'Branch' or the 'Charity').

Objectives and activities

The objects of the Charity are:

- To enable persons in Ealing, Hammersmith, Hounslow, the surrounding areas and 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 to improve their emotional health and to reduce the incidence of suicide;
- To promote a better understanding in society of suicide, suicidal behaviour and the value of expressing feelings which may otherwise lead to suicide or impaired emotional health; and
- To collaborate with and support Samaritans Central Charity and its affiliated branches in fulfilling these objects to work for the assistance of persons who are suicidal, despairing or in distress by providing service primarily under direction.

The Board of Trustees is satisfied that the services provided by the Branch are for the public benefit. The Branch has continued to offer its services in accordance with its objectives and no changes are expected in the future.

Achievements and performance

The Charity's main operation is recruiting, training and providing volunteer listeners to provide confidential support to people who contact the national Samaritans telephone. In addition to this, the Charity also conducts various off-site listening activities at train stations, music events, schools, and HMP Wormwood Scrubs.

The Charity's key operational metric is the number of Closures incurred due to insufficient volunteers being available for a shift. The Charity operates a minimum of 43 shifts per week.

Number of Closures for the year ended 31 March 2023: 161

Number of Closures for the year ended 31 March 2022: 123

The target for the number of Closures is nil.

Financial review

Statement of financial activities

The Branch recorded a loss of £13,994 (prior year: surplus of £41,449).

Income amounted to £16,420 (prior year: £74,752, reflecting one-time legacy bequests of £52,295 received during the financial year).

Branch income is made up of individual donations, donations/grants from organisations and charitable trusts, legacy bequests, and fundraising. We thank all our donors for their continued support of our work.

Expenditure for the year was £30,414 (prior year: £33,303).

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023 (continued)

Financial review (continued)

Reserves Policy and management

In the Balance Sheet, the net book value of tangible assets of £107,351 (prior year: £118,241) is matched by the Fixed Assets Fund, and £58,965 (prior year: £1,050) is held in a Designated Fund to pay for committed significant expenditure in the following financial year to enhance the weatherproofing and fire safety measures of the building. This leaves the General Fund of £8,023 (prior year: £69,042) to meet the needs of the Reserves Policy.

With effect from 1 April 2020, the Trustees amended the Branch's Reserves Policy to maintain a General Fund equal to at least 12 months' total costs (£30,414) to reflect the need to generate sufficient surpluses to enable the replacement and enhancement of fixed assets in a timely manner.

The General Fund being below the level expected by the Reserves Policy is being actively managed by the Trustees with a renewed focus on fundraising activities during the coming months to increase revenue.

The Trustees believe that the Reserves Policy is appropriate given the Branch may need to fund initial/ongoing expenditures from reserves while additional donations are raised.

The Reserves Policy is reviewed by the Trustees on an annual basis to ensure it remains appropriate for the Branch and substantial excess funds are not accumulated.

Going concern

The Trustees do not believe that there is any immediate financial risk to the Branch so the going concern basis of accounting is appropriate.

Structure, governance and management

The Branch is a Charitable Incorporated Organisation and is a public benefit entity. The Branch is governed by a constitution that is reviewed periodically by the Trustees to ensure it is still appropriate.

The majority of the Branch's Trustees also act as listening volunteers. Trustees are interviewed by the Director and appointed by a vote of the Board of Trustees. Appointments are then confirmed at the next Annual General Meeting by a vote of the Members of the Branch.

The appointment of a new Director involves the participation of the London Regional Director of Samaritans Central Charity and other Branch Directors as necessary to ensure a fair and robust selection process.

Reference and administrative information

Charity name:	Samaritans Ealing Branch
Working names:	Ealing Samaritans SAMARITANS (Ealing, Hammersmith and Hounslow Branch)
Charity registration number:	1173588
Principal office:	26 Junction Road, Ealing, London W5 4XL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023 (continued)

Board of Trustees

Heena Johnson*, Director
Eileen Parker*, Secretary
Kevin Collett*, Treasurer
David Arch*
Sally Everson*
Roger Green*
Robert Jackson*
Wren Lou (appointed October 2022, resigned April 2023)
Luke Moores* (appointed May 2023)

* *Trustee when annual report was signed.*



Heena Johnson
Director

Date: 26 June 2023

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

The law applicable to charities in England and Wales requires the Trustees to prepare Accounts for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that period. In preparing these Accounts, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP ('Statement of Recommended Practice');
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the Accounts on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions, disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the Accounts comply with the Charities Act 2011, 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 EALING BRANCH FOR THE YEAR ENDED 31 MARCH 2023

I report on the unaudited accounts for the year ended 31 March 2023 as set out on pages 7 to 13.

RESPECTIVE RESPONSIBILITIES OF THE TRUSTEES AND THE INDEPENDENT EXAMINER

As described on page 5, you as the Trustees are responsible for the preparation of the accounts; you consider that the audit requirement of Section 144 of the Charities Act 2011 does not apply and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145 (5)(b) of the Charities Act; and
- to state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the General Directions given by the Charity Commission. An independent examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that, in any material respect, the following requirements have not been met:
 - a) to keep accounting records in accordance with section 130 of the Charities Act;
 - b) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act.

or

- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Name: Lisa Jain ACA CA(SA)
Address: 2 Weymouth Avenue, London W5 4SA
Date: 26/06/2023,

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023

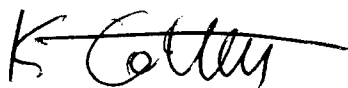
	Notes	Unrestricted Funds	Restricted Funds	Total	Total
		2023	2023	2023	2022
		£	£	£	£
Income from:					
Donations and legacies		9,631	-	9,631	64,298
Activities for generating funds		5,038	-	5,038	6,724
Charitable activities		1,650	-	1,650	3,326
Gifted fixed assets		-	-	-	-
Investment income		95	-	95	-
Other income		6	-	6	404
Total Income	2	16,420	-	16,420	74,752
Expenditure on:					
Fundraising costs		261	-	261	399
Charitable activity costs		9,760	-	9,760	8,978
Support costs		8,457	-	8,457	8,795
Governance costs		785	-	785	789
Depreciation		11,151	-	11,151	14,342
Total Expenditure	3	30,414	-	30,414	33,303
Net (loss)/income		(13,994)	-	(13,994)	41,449
Reconciliation of funds:					
Funds brought forward		188,333	-	188,333	146,884
Funds carried forward	8	174,339	-	174,339	188,333

The notes form part of these Accounts.

**BALANCE SHEET
AS AT 31 MARCH 2023**

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	5	107,351	118,241
Current assets			
Stock		1,478	1,628
Debtors	6	4,250	7,222
Cash at bank		<u>64,624</u>	<u>67,486</u>
		70,352	76,336
Creditors: due within one year	7	(3,364)	(6,244)
Net current assets		<u>66,988</u>	<u>70,092</u>
Net assets		<u>174,339</u>	<u>188,333</u>
Funds of the Charity:			
General Fund		8,023	69,042
Designated Fund		58,965	1,050
Fixed Assets Fund		<u>107,351</u>	<u>118,241</u>
Total Unrestricted Funds		<u>174,339</u>	<u>188,333</u>
Total Funds	8	<u>174,339</u>	<u>188,333</u>

These Accounts were approved by the Board of Trustees and were signed on their behalf by:



Kevin Collett
Treasurer

Date: 26 June 2023

The notes form part of these Accounts.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

CHARITY INFORMATION

The Branch is a Charitable Incorporated Organisation (registered number 1173588), which is domiciled in the UK and is a public benefit entity. The principal address is 26 Junction Road, Ealing, London W5 4XL.

1. ACCOUNTING POLICIES

ACCOUNTING BASIS

The 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 Financial Reporting Standards applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

The Branch constitutes a public benefit entity as defined by FRS 102.

PRESENTATION CURRENCY

The accounts are presented in pound sterling and are rounded to the nearest pound.

ASSESSMENT OF GOING CONCERN

The Trustees have assessed whether the use of the going concern assumption is appropriate in preparing these accounts. The Trustees have made this assessment with respect to a period of one year from the date of approval of these accounts.

The Trustees of the Charity have concluded that there are no material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. The Trustees are of the opinion that the Charity will have sufficient resources to meet its liabilities as they fall due.

VOLUNTEER HELP

The value of voluntary help received is not included in the accounts.

RECOGNITION OF INCOME

Income is included in the Statement of Financial Activities when the sums are receivable.

INCOME WITH RELATED EXPENDITURE

Where income has related expenditure, the income and related expenditure are reported gross in the Statement of Financial Activities.

TAX RECLAIMS ON DONATIONS AND GIFTS

Income from tax reclaims is included in the Statement of Financial Activities when the associated donation is recognised.

INVESTMENT INCOME

This is included in the Statement of Financial Activities when received.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023 (continued)

1. ACCOUNTING POLICIES (continued)

GIFTED FIXED ASSETS

Gifted fixed assets are recognised in the Statement of Financial Activities at their fair value.

LIABILITY RECOGNITION

Liabilities are recognised as soon as there is a legal or constructive obligation committing the Branch to pay out resources.

FIXED ASSETS

Tangible fixed assets for use by the Branch

The freehold is stated at cost and the Branch does not have a policy of revaluation.

Expenditure over £200, which can be used for more than one year, are capitalised and depreciated over the asset's useful economic life.

Depreciation

Depreciation has been provided at the following rates to write off the assets over their estimated useful economic lives:

Fixtures and Fittings	Four years
IT equipment	Three years

The freehold is not depreciated as it is maintained in a good state of repair. Any significant enhancement works are reflected within 'Fixtures and Fittings' and depreciated accordingly.

RESERVES

General Fund (Unrestricted Funds)

This represents the general reserve of the Branch which is used to fund the operating costs of the Branch.

Fixed Assets Fund (Unrestricted Funds)

This represents the cost of the property and the depreciated cost of fixed assets used for the Branch's activities. Purchases of fixed assets are funded by transfers into this Fund from either the General Fund or Designated Fund. Fixed assets gifted to the Branch are recognised at fair value as income in this Fund.

Designated Fund (Unrestricted Funds)

This Fund has been established by the Trustees to provide for planned future building maintenance/renovation works, which may arise from time-to-time, and for other substantial committed expenditure.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023 (continued)

2. ANALYSIS OF TOTAL INCOME

	2023 £	2022 £
One-off donations	2,764	7,077
Recurring donations	2,512	1,954
Total Gift Aid income	775	892
Grants	2,200	2,080
Legacies	1,380	52,295
Donations and legacies	9,631	64,298
Sponsored events revenue	3,413	5,607
Christmas card sales profits	882	1,117
Christmas carol collections	743	-
Activities for generating funds	5,038	6,724
Prison-related income	1,650	3,326
Charitable activities	1,650	3,326
Interest income	95	-
Investment income	95	-
Other income	6	404
Total income	16,420	74,752

3. ANALYSIS OF TOTAL EXPENDITURE

	2023 £	2022 £
Variable costs	45	183
Fixed costs	216	216
Fundraising costs	261	399
Volunteer costs	5,326	2,912
Telecoms costs	1,771	1,556
Samaritans Central Charity costs	2,663	4,510
Charitable activity costs	9,760	8,978
Premises costs	6,533	7,305
Office and running costs	1,924	1,490
Support costs	8,457	8,795
Accounting costs	700	704
AGM costs	85	85
Governance costs	785	789
Depreciation	11,151	14,342
Total expenditure	33,303	33,303

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023 (continued)

4. DETAILS OF CERTAIN ITEMS OF EXPENDITURE

TRUSTEE REMUNERATION AND EXPENSES

No remuneration or expenses were paid to any Trustee nor any persons connected with them during the year except for the reimbursement of expenditure made on behalf of the Branch, in the form of 'volunteer costs' as shown in note 3 above.

INDEPENDENT EXAMINATION OF ACCOUNTS

The fee for the independent examination of the accounts is £700 (prior year: £704).

EMPLOYEES

The Charity has no employees and relies solely on volunteers.

5. TANGIBLE ASSETS

	Freehold £	Fixtures and fittings £	IT equipment £	Total £
Cost:				
At 1 April 2022	85,231	43,160	8,071	136,462
Additions	-	261	-	261
Disposals	-	-	-	-
At 31 March 2023	<u>85,231</u>	<u>43,160</u>	<u>8,071</u>	<u>136,723</u>
Depreciation:				
At 1 April 2022	-	15,630	2,591	18,221
Charge for year	-	8,442	2,709	11,151
Disposals	-	-	-	-
At 31 March 2023	<u>-</u>	<u>24,072</u>	<u>5,300</u>	<u>29,372</u>
Net book value at 31 March 2023	<u>85,231</u>	<u>19,349</u>	<u>2,771</u>	<u>107,351</u>
Net book value at 31 March 2022	<u>85,231</u>	<u>27,530</u>	<u>5,480</u>	<u>118,241</u>

6. DEBTORS

	2023 £	2022 £
Accounts receivable	2,190	2,682
Accrued revenue	734	2,990
Prepayments	1,326	1,550
	<u>4,250</u>	<u>7,222</u>

7. Creditors: due within one year

	2023 £	2022 £
Accounts payable	2,243	4,788
Accruals	1,121	1,456
	<u>3,364</u>	<u>6,244</u>

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023 (continued)

8. MOVEMENT IN FUNDS

	General Fund	Designated Fund	Fixed Assets Fund	Total Unrestricted Funds	Total Funds
	£	£	£	£	£
At 1 April 2022	69,042	1,050	118,241	188,333	188,333
Income	16,420	-	-	16,420	16,420
Expenditure	(19,263)	-	(11,151)	(30,414)	(30,414)
Transfers	(58,176)	57,915	261	-	-
At 31 March 2023	8,023	58,965	107,351	174,339	174,339

SAMARITANS EALING BRANCH

England & Wales - Charity number 1173588

Accounts

SAMARITANS EALING BRANCH

REGISTERED CHARITY 1173588

REPORT AND ACCOUNTS FOR THE YEAR ENDED

31 MARCH 2022

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

The Trustees have pleasure in presenting their report and accounts for the year ended 31 March 2022 for Samaritans Ealing Branch (the 'Branch' or the 'Charity').

Objectives and activities

The objects of the Charity are:

- To enable persons in Ealing, Hammersmith, Hounslow, the surrounding areas and elsewhere who are experiencing feelings of distress or despair, including those who may be at risk of suicide, to receive confidential emotional support at any time of the day or night in order to improve their emotional health and to reduce the incidence of suicide;
- To promote a better understanding in society of suicide, suicidal behaviour and the value of expressing feelings which may otherwise lead to suicide or impaired emotional health; and
- To collaborate with and support Samaritans Central Charity and its affiliated branches in fulfilling these objects to work for the assistance of persons who are suicidal, despairing or in distress by providing a service primarily under direction.

The Board of Trustees is satisfied that the services provided by the Branch are for the public benefit. The Branch has continued to offer its services in accordance with its objectives and no changes are expected in the future.

Achievements and performance

The Charity's main operation is the recruitment, training and provision of volunteer listeners to provide confidential support to people who contact the national Samaritans telephone or email service. In addition to this, the Charity also provides in-person support at the principal office and conducts various off-site listening activities at train stations, music events, schools and in HMP Wormwood Scrubs.

The Charity's key operational metric is the number of Closures incurred due to not being able to have sufficiently trained volunteers available for a shift. The Charity operates a minimum 96 shifts per week.

Number of Closures for the year ended 31 March 2022: 123

Number of Closures for the year ended 31 March 2021: 32

The target for the number of Closures is nil.

The number of closures during the year ended 31 March 2022 was mostly due to the impact of the ongoing Coronavirus pandemic and to allow necessary building works.

Financial review

Statement of financial activities

The Branch recorded a surplus of £41,449 (prior year: surplus of £5,225).

Income amounted to £74,752 (prior year: £32,799), reflecting one-time legacy bequests of £52,295 received during the current financial year.

Branch income is made up from individual donations, donations / grants from organisations and charitable trusts, legacy bequests, and fundraising. We thank all our donors for their continued support of our work.

Expenditure for the year was £33,303 (prior year: £27,574). The Trustees constantly work to minimise the operating costs of the Branch.

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022 (continued)

Financial review (continued)

Reliable Revenue / Cash Costs metric

The Branch uses the key financial metric of assessing "Reliable Revenue" (revenue which, while not contractually committed, is expected to be received each financial year) versus "Cash Costs" (defined as total costs excluding depreciation) of operating the Branch.

The target of the metric is that Reliable Revenue should be equal or greater than Cash Costs, which would ensure the finances of the Branch were long-term sustainable.

The Reliable Revenue / Cash Costs metric is calculated as follows:

	2022 £	2021 £
Recurring donations	1,954	1,232
Gift aid on recurring donations	489	308
Christmas cards sales profits	1,117	660
Christmas raffle income	-	230
Prison-related income	3,326	2,514
Reliable Revenue	<u>6,886</u>	<u>4,944</u>
Total expenditure	33,303	27,574
Less depreciation	<u>(14,342)</u>	<u>(11,977)</u>
Cash costs	18,961	15,597
Reliable Revenue / Cash Costs	36%	32%

It is planned that the Reliable Revenue / Cash Costs metric will improve in the coming financial years.

Reserves policy and management

In the Balance Sheet, the net book value of tangible assets of £118,241 (prior year: £104,631) is matched by the Fixed Assets Fund, and £1,050 (prior year: £4,700) is held in a Designated Fund to pay for committed significant expenditure in the following financial year. This leaves the General Fund of £69,042 (prior year: £37,553) to meet the needs of the reserves policy.

With effect from 1 April 2020, the Trustees amended the Branch's reserve policy to maintain a General Fund equal to at least 12 months' total costs (£33,303) to reflect the need to generate sufficient surpluses to enable the replacement and enhancement of fixed assets in a timely manner.

The Trustees believe that the reserves policy is appropriate given the relatively low level of Reliable Revenue versus Cash Costs, which means that the Branch may need to fund initial / ongoing expenditures from reserves while additional donations are raised.

The reserves policy is reviewed by the Trustees on an annual basis to ensure it remains appropriate for the Branch and substantial excess funds are not accumulated.

Going concern

The Trustees do not believe that there is any immediate financial risk to the Branch so the going concern basis of accounting is appropriate.

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022 (continued)

Structure, governance and management

The Branch is a Charitable Incorporated Organisation and is a public benefit entity. The Branch is governed by a constitution that is reviewed periodically by the Trustees to ensure it is still appropriate.

The majority of the Branch's Trustees also act as listening volunteers. Trustees are interviewed by the Director and appointed by a vote of the Board of Trustees. Appointments are then confirmed at the next Annual General Meeting by a vote of the Members of the Branch.

The appointment of a new Director involves the participation of the London Regional Director of Samaritans Central Charity and other Branch Directors as necessary to ensure a fair and robust selection process.

Reference and administrative information

Charity name: Samaritans Ealing Branch

Working names: Ealing Samaritans
SAMARITANS (Ealing, Hammersmith and Hounslow Branch)

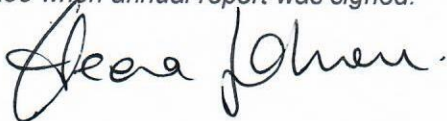
Charity registration number: 1173588

Principal office: 26 Junction Road, Ealing, London W5 4XL

Board of Trustees

Heena Johnson*, Director
Eileen Parker*, Secretary
Kevin Collett*, Treasurer
David Arch* (appointed 15 November 2021)
Sally Everson* (appointed 15 April 2021)
Roger Green*
Robert Jackson*
Charles Kingsmill (resigned 9 September 2021)
Susie Mullen (resigned 9 September 2021)

* *Trustee when annual report was signed.*



Heena Johnson
Director

Date: 20 June 2022

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

The law applicable to charities in England and Wales requires the Trustees to prepare Accounts for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that period. In preparing these Accounts, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP ('Statement of Recommended Practice');
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the Accounts on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions, disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the Accounts comply with the Charities Act 2011, 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 EALING BRANCH FOR THE YEAR ENDED 31 MARCH 2022

I report on the unaudited accounts for the year ended 31 March 2022 as set out on pages 7 to 13.

RESPECTIVE RESPONSIBILITIES OF THE TRUSTEES AND THE INDEPENDENT EXAMINER

As described on page 5, you as the Trustees are responsible for the preparation of the accounts; you consider that the audit requirement of Section 144 of the Charities Act 2011 does not apply and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145 (5)(b) of the Charities Act; and
- to state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the General Directions given by the Charity Commission. An independent examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that, in any material respect, the following requirements have not been met:
 - a) to keep accounting records in accordance with section 130 of the Charities Act;
 - b) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act.

or

- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Name: Lisa Jain ACA CA(SA)
Address: 2 Weymouth Avenue, London W5 4SA
Date

20 June 2022.

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022**

	Notes	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Total 2021 £
Income from:					
Donations and legacies		64,298	-	64,298	23,031
Activities for generating funds		6,724	-	6,724	6,884
Charitable activities		3,326	-	3,326	2,514
Gifted fixed assets		-	-	-	-
Other income		404	-	404	370
Total Income	2	74,752	-	74,752	32,799
Expenditure on:					
Fundraising costs		399	-	399	368
Charitable activity costs		8,978	-	8,978	6,034
Support costs		8,795	-	8,795	8,464
Governance costs		789	-	789	731
Depreciation		14,342	-	14,342	11,977
Total Expenditure	3	33,303	-	33,303	27,574
Net income for the year		41,449	-	41,449	5,225
Reconciliation of funds:					
Funds brought forward		146,884	-	146,884	141,659
Funds carried forward	8	188,333	-	188,333	146,884

The notes form part of these Accounts.

**BALANCE SHEET
AS AT 31 MARCH 2022**

	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	5	118,241	104,631
Current assets			
Stock		1,628	600
Debtors	6	7,222	5,684
Cash at bank		67,486	39,426
		<u>76,336</u>	<u>45,710</u>
Creditors: due within one year	7	(6,244)	(3,457)
Net current assets		<u>70,092</u>	<u>42,253</u>
Net assets		<u>188,333</u>	<u>146,884</u>
Funds of the Charity:			
General Fund		69,042	37,553
Designated Fund		1,050	4,700
Fixed Assets Fund		118,241	104,631
Total Unrestricted Funds		<u>188,333</u>	<u>146,884</u>
Total Funds	8	<u>188,333</u>	<u>146,884</u>

These Accounts were approved by the Board of Trustees and were signed on their behalf by:



Kevin Collett
Treasurer

Date: 20 June 2022

The notes form part of these Accounts.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

CHARITY INFORMATION

The Branch is a Charitable Incorporated Organisation (registered number 1173588), which is domiciled in the UK and is a public benefit entity. The principal address is 26 Junction Road, Ealing, London W5 4XL.

1. ACCOUNTING POLICIES

ACCOUNTING BASIS

The 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 Financial Reporting Standards applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

The Branch constitutes a public benefit entity as defined by FRS 102.

PRESENTATION CURRENCY

The accounts are presented in pound sterling and are rounded to the nearest pound.

ASSESSMENT OF GOING CONCERN

The Trustees have assessed whether the use of the going concern assumption is appropriate in preparing these accounts. The Trustees have made this assessment in respect to a period of one year from the date of approval of these accounts.

The Trustees of the Charity have concluded that there are no material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The Trustees are of the opinion that the Charity will have sufficient resources to meet its liabilities as they fall due.

VOLUNTEER HELP

The value of voluntary help received is not included in the accounts.

RECOGNITION OF INCOME

Income is included in the Statement of Financial Activities when the sums are receivable.

INCOME WITH RELATED EXPENDITURE

Where income has related expenditure, the income and related expenditure are reported gross in the Statement of Financial Activities.

TAX RECLAIMS ON DONATIONS AND GIFTS

Income from tax reclaims is included in the Statement of Financial Activities when the associated donation is recognised.

INVESTMENT INCOME

This is included in the Statement of Financial Activities when received.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022 (continued)

1. ACCOUNTING POLICIES (continued)

GIFTED FIXED ASSETS

Gifted fixed assets are recognised in the Statement of Financial Activities at their fair value.

LIABILITY RECOGNITION

Liabilities are recognised as soon as there is a legal or constructive obligation committing the Branch to pay out resources.

FIXED ASSETS

Tangible fixed assets for use by the Branch

The freehold property is stated at cost and the Branch does not have a policy of revaluation.

Expenditure in excess of £200, which can be used for more than one year, are capitalised and depreciated over the asset's useful economic life.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful economic lives:

Fixtures and Fittings	Four years
IT equipment	Three years

The freehold property is not depreciated as the property is maintained in a good state of repair and in the opinion of the Trustees such provision would be immaterial.

RESERVES

General Fund (Unrestricted Funds)

This represents the general reserve of the Branch which is used to fund the operating costs of the Branch.

Fixed Assets Fund (Unrestricted Funds)

This represents the cost of the property and the depreciated cost of fixed assets used for the Branch's activities. Purchases of fixed assets are funded by transfers into this Fund from either the General Fund or Designated Fund. Fixed assets gifted to the Branch are recognised at fair value as income in this Fund.

Designated Fund (Unrestricted Funds)

This Fund has been established by the Trustees to provide for planned future building maintenance / renovation works, which may arise from time-to-time, and for other substantial committed expenditure.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022 (continued)

2. ANALYSIS OF TOTAL INCOME

	2022 £	2021 £
One-off donations	7,077	6,213
Recurring donations	1,954	1,232
Total Gift Aid income	892	650
Grants	2,080	14,936
Legacies	52,295	-
Donations and legacies	64,298	23,031
Sponsored events revenue	5,607	5,994
Christmas card sales profits	1,117	660
Christmas raffle	-	230
Activities for generating funds	6,724	6,884
Prison-related income	3,326	2,514
Charitable activities	3,326	2,514
Gifted fixed assets	-	-
Other income	404	370
Total income	74,752	32,799

3. ANALYSIS OF TOTAL EXPENDITURE

	2022 £	2021 £
Variable costs	183	152
Fixed costs	216	216
Fundraising costs	399	368
Volunteer costs	2,912	2,602
Telecoms costs	1,556	2,135
Samaritans Central Charity costs	4,510	1,297
Charitable activity costs	8,978	6,034
Premises costs	7,305	7,319
Office and running costs	1,490	1,128
Other costs	-	17
Support costs	8,795	8,464
Accounting costs	704	696
AGM costs	85	35
Governance costs	789	731
Depreciation	14,342	11,977
Total expenditure	33,303	27,574

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022 (continued)

4. DETAILS OF CERTAIN ITEMS OF EXPENDITURE

TRUSTEE REMUNERATION AND EXPENSES

No remuneration or expenses were paid to any Trustee nor any persons connected with them during the year except for the reimbursement of expenditure made on behalf of the Branch, in the form of 'volunteer costs' as shown in note 3 above.

INDEPENDENT EXAMINATION OF ACCOUNTS

The fee for the independent examination of the accounts is £704 (prior year: £696).

EMPLOYEES

The Charity has no employees and relies solely on volunteers.

5. TANGIBLE ASSETS

	Freehold building £	Fixtures and fittings £	IT equipment £	Total £
Cost:				
At 1 April 2021	85,231	44,297	7,030	136,558
Additions		25,082	2,870	27,952
Disposals	-	(26,219)	(1,829)	(28,048)
At 31 March 2022	85,231	43,160	8,071	136,462
Depreciation:				
At 1 April 2021	-	30,360	1,567	31,927
Charge for year	-	11,489	2,853	14,342
Disposals	-	(26,219)	(1,829)	(28,048)
At 31 March 2022	-	15,630	2,591	18,221
Net book value at 31 March 2022	85,231	27,530	5,480	118,241
Net book value at 31 March 2021	85,231	13,937	5,463	104,631

6. DEBTORS

	2022 £	2021 £
Accounts receivable	2,682	1,137
Accrued revenue	2,990	1,865
Prepayments	1,550	2,682
	7,222	5,684

7. Creditors: due within one year

	2022 £	2021 £
Accounts payable	4,788	990
Accruals	1,456	2,467
	6,244	3,457

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022 (continued)

8. MOVEMENT IN FUNDS

	General Fund	Designated Fund	Fixed Assets Fund	Total Unrestricted Funds	Total Funds
	£	£	£	£	£
At 1 April 2021	37,553	4,700	104,631	146,884	146,884
Income	74,752	-	-	74,752	74,752
Expenditure	(18,961)	-	(14,342)	(33,303)	(33,303)
Transfers	(24,302)	(3,650)	27,952	-	-
At 31 March 2022	69,042	1,050	118,241	188,333	188,333

SAMARITANS EALING BRANCH

England & Wales - Charity number 1173588

Accounts

SAMARITANS EALING BRANCH

REGISTERED CHARITY 1173588

REPORT AND ACCOUNTS FOR THE YEAR ENDED

31 MARCH 2021

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

The Trustees have pleasure in presenting their report and accounts for the year ended 31 March 2021 for Samaritans Ealing Branch (the 'Branch' or the 'Charity').

Objectives and activities

The objects of the Charity are:

- To enable persons in Ealing, Hammersmith, Hounslow, the surrounding areas and elsewhere who are experiencing feelings of distress or despair, including those who may be at risk of suicide, to receive confidential emotional support at any time of the day or night in order to improve their emotional health and to reduce the incidence of suicide;
- To promote a better understanding in society of suicide, suicidal behaviour and the value of expressing feelings which may otherwise lead to suicide or impaired emotional health; and
- To collaborate with and support Samaritans Central Charity and its affiliated branches in fulfilling these objects to work for the assistance of persons who are suicidal, despairing or in distress by providing a service primarily under direction.

The Board of Trustees is satisfied that the services provided by the Branch are for the public benefit. The Branch has continued to offer its services in accordance with its objectives and no changes are expected in the future.

Achievements and performance

The Charity's main operation is the recruitment, training and provision of volunteer listeners to provide confidential support to people who contact the national Samaritans telephone or email service. In addition to this, the Charity also provides in-person support at the principal office and conducts various off-site listening activities at train stations, music events, schools and in HMP Wormwood Scrubs.

The Charity's key operational metric is the number of Closures incurred due to not being able to have sufficiently trained volunteers available for a shift. The Charity operates a minimum 96 shifts per week.

Number of Closures for the year ended 31 March 2021: 32

Number of Closures for the year ended 31 March 2020: 27

The target for the number of Closures is nil.

Financial review

Statement of financial activities

The Branch recorded a surplus of £5,225 (prior year: surplus of £2,492).

Income amounted to £32,799 (prior year: £27,844), reflecting a year-on-year increase.

Our income is largely made up from individual donations, donations / grants from organisations and charitable trusts, and fundraising. We thank all our donors for their continued support of our work.

Expenditure for the year was £27,574 (prior year: £25,352). The Trustees work to minimise the operating costs of the Branch on an ongoing basis.

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021 (continued)

Financial review (continued)

Reliable Revenue / Cash Costs metric

The Branch uses the key financial metric of assessing "Reliable Revenue" (revenue which, while not contractually committed, is expected to be received each financial year) versus "Cash Costs" (defined as total costs excluding depreciation) of operating the Branch.

The target of the metric is that Reliable Revenue should be equal or greater than Cash Costs, which would ensure the finances of the Branch were long-term sustainable.

The Reliable Revenue / Cash Costs metric is calculated as follows:

	2021	2020
	£	£
Recurring donations	1,232	2,156
Gift aid on recurring donations	308	539
Christmas cards income	660	564
Christmas raffle income	230	1,220
Prison-related income	2,514	-
Reliable Revenue	<u>4,944</u>	<u>4,479</u>
Total expenditure	27,574	25,352
Less depreciation	<u>(11,977)</u>	<u>(12,099)</u>
Cash costs	15,597	13,253
Reliable Revenue / Cash Costs	32%	34%

It is planned that the Reliable Revenue / Cash Costs metric will improve in the coming financial years.

Reserves policy and management

In the Balance Sheet the net book value of tangible assets of £104,631 (prior year: £111,369) is matched by the Fixed Assets Fund and £4,700 (prior year: £Nil) is held in a Designated Fund to pay for necessary capital works. This leaves the General Fund of £37,553 (prior year: £30,290) to meet the needs of the reserves policy.

With effect from 1 April 2020, the Trustees amended the Branch's reserve policy to maintain a General Fund equal to at least 12 months of total costs (£27,574) to reflect the need to generate sufficient surpluses to enable the replacement and enhancement of fixed assets in a timely manner.

The Trustees believe that the new reserves policy is appropriate given the relatively low level of Reliable Revenue versus Cash Costs, which means that the Branch may need to fund initial / ongoing expenditures from reserves while additional donations are raised.

The reserves policy will be reviewed by the Trustees on an annual basis, alongside the review of the annual accounts, to ensure it remains appropriate for the Branch and substantial excess funds are not accumulated.

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021 (continued)

Financial review (continued)

Going concern

The Trustees do not believe that there is any immediate financial risk to the Branch so the going concern basis of accounting is appropriate.

Structure, governance and management

The Branch is a Charitable Incorporated Organisation and is a public benefit entity. The Branch is governed by a constitution that is reviewed periodically by the Trustees to ensure it is still appropriate.

The majority of the Branch's Trustees also act as listening volunteers. Trustees are interviewed by the Director and appointed by a vote of the Board of Trustees. Appointments are then confirmed at the next Annual General Meeting by a vote of the Members of the Branch.

The appointment of a new Director involves the participation of the London Regional Director of Samaritans Central Charity and other Branch Directors as necessary to ensure a fair and robust selection process.

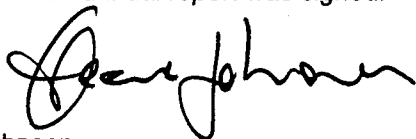
Reference and administrative information

Charity name:	Samaritans Ealing Branch
Working names:	Ealing Samaritans SAMARITANS (Ealing, Hammersmith and Hounslow Branch)
Charity registration number:	1173588
Principal office:	26 Junction Road, Ealing, London W5 4XL

Board of Trustees

Heena Johnson*, Director (appointed 1 September 2020)
John Parson, Director (resigned 1 September 2020)
Eileen Parker*, Secretary (appointed 3 August 2020)
Kevin Collett*, Treasurer
Sally Everson* (appointed 15 April 2021)
Roger Green*
Denise Howe (resigned 21 December 2020)
Robert Jackson*
Charles Kingsmill*
Susie Mullen*

* *Trustee when annual report was signed.*



Heena Johnson
Director

Date: 14 June 2021

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

The law applicable to charities in England and Wales requires the Trustees to prepare Accounts for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that period. In preparing these Accounts, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP ('Statement of Recommended Practice');
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the Accounts on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions, disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the Accounts comply with the Charities Act 2011, 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 EALING
BRANCH FOR THE YEAR ENDED 31 MARCH 2021**

I report on the unaudited accounts for the year ended 31 March 2021 as set out on pages 7 to 13.

RESPECTIVE RESPONSIBILITIES OF THE TRUSTEES AND THE INDEPENDENT EXAMINER

As described on page 5, you as the Trustees are responsible for the preparation of the accounts; you consider that the audit requirement of Section 144 of the Charities Act 2011 does not apply and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145 (5)(b) of the Charities Act; and
- to state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the General Directions given by the Charity Commission. An independent examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that, in any material respect, the following requirements have not been met:
 - a) to keep accounting records in accordance with section 130 of the Charities Act;
 - b) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act.

or

- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Name: Lisa Jain ACA CA(SA)
Address: 2 Weymouth Avenue, London W5 4SA
Date

14 June 2021.

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021**

	Notes	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £	Total 2020 £
Income from:					
Donations and legacies		23,031	-	23,031	20,236
Activities for generating funds		6,884	-	6,884	3,876
Charitable activities		2,514	-	2,514	-
Investment income		-	-	-	-
Gifted fixed assets		-	-	-	1,613
Other income		370	-	370	2,119
Total Income	2	32,799	-	32,799	27,844
Expenditure on:					
Fundraising costs		368	-	368	563
Charitable activity costs		6,034	-	6,034	3,846
Support costs		8,464	-	8,464	7,856
Governance costs		731	-	731	988
Depreciation		11,977	-	11,977	12,099
Total Expenditure	3	27,574	-	27,574	25,352
Net income for the year		5,225	-	5,225	2,492
Reconciliation of funds:					
Funds brought forward		141,659	-	141,659	139,167
Funds carried forward	8	146,884	-	146,884	141,659

The notes form part of these Accounts.

**BALANCE SHEET
AS AT 31 MARCH 2021**

	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	5	104,631	111,369
Current assets			
Stock		600	1,166
Debtors	6	5,684	1,535
Cash at bank		39,426	28,905
		<u>45,710</u>	<u>31,606</u>
Creditors: due within one year	7	(3,457)	(1,316)
Net current assets		<u>42,253</u>	<u>30,290</u>
Net assets		<u>146,884</u>	<u>141,659</u>
Funds of the Charity:			
General Fund		37,553	30,290
Designated Fund		4,700	-
Fixed Assets Fund		104,631	111,369
Total Unrestricted Funds		<u>146,884</u>	<u>141,659</u>
Total Funds	8	<u>146,884</u>	<u>141,659</u>

These Accounts were approved by the Board of Trustees and were signed on their behalf by:


 Kevin Collett
 Treasurer

Date: 14 June 2021

The notes form part of these Accounts.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

CHARITY INFORMATION

The Branch is a Charitable Incorporated Organisation (registered number 1173588), which is domiciled in the UK and is a public benefit entity. The principal address is 26 Junction Road, Ealing, London W5 4XL.

1. ACCOUNTING POLICIES

ACCOUNTING BASIS

The 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 Financial Reporting Standards applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

The Branch constitutes a public benefit entity as defined by FRS 102.

PRESENTATION CURRENCY

The accounts are presented in pound sterling and are rounded to the nearest pound.

ASSESSMENT OF GOING CONCERN

The Trustees have assessed whether the use of the going concern assumption is appropriate in preparing these accounts. The trustees have made this assessment in respect to a period of one year from the date of approval of these accounts.

The Trustees of the Charity have concluded that there are no material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The Trustees are of the opinion that the Charity will have sufficient resources to meet its liabilities as they fall due.

VOLUNTEER HELP

The value of voluntary help received is not included in the accounts.

RECOGNITION OF INCOME

Income is included in the Statement of Financial Activities when the sums are receivable.

INCOME WITH RELATED EXPENDITURE

Where income has related expenditure, the income and related expenditure are reported gross in the Statement of Financial Activities.

TAX RECLAIMS ON DONATIONS AND GIFTS

Income from tax reclaims is included in the Statement of Financial Activities when the associated donation is recognised.

INVESTMENT INCOME

This is included in the Statement of Financial Activities when received.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021 (continued)

1. ACCOUNTING POLICIES (continued)

GIFTED FIXED ASSETS

Gifted fixed assets are recognised in the Statement of Financial Activities at their fair value.

LIABILITY RECOGNITION

Liabilities are recognised as soon as there is a legal or constructive obligation committing the Branch to pay out resources.

FIXED ASSETS

Tangible fixed assets for use by the Branch

The freehold property is stated at cost and the Branch does not have a policy of revaluation.

Expenditure in excess of £200, which can be used for more than one year, are capitalised and depreciated over the asset's useful economic life.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful economic lives:

Fixtures and Fittings	Four years
IT equipment	Three years

The freehold property is not depreciated as the property is maintained in a good state of repair and in the opinion of the Trustees such provision would be immaterial.

RESERVES

General Fund (Unrestricted Funds)

This represents the general reserve of the Branch which is used to fund the operating costs of the Branch.

Fixed Assets Fund (Unrestricted Funds)

This represents the cost of the property and the depreciated cost of fixed assets used for the Branch's activities. Purchases of fixed assets are funded by transfers into this Fund from either the General Fund or Designated Fund. Fixed assets gifted to the Branch are recognised at fair value as income in this Fund.

Designated Fund (Unrestricted Funds)

This Fund has been established by the Trustees to provide for planned future building maintenance / renovation works which may arise from time-to-time.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021 (continued)

2. ANALYSIS OF TOTAL INCOME

	2021 £	2020 £
One-off donations	6,213	6,868
Recurring donations	1,232	2,156
Total Gift Aid income	650	3,688
Grants	14,936	7,524
Donations and legacies	23,031	20,236
Sponsored events revenue	5,994	2,092
Christmas card sales profits	660	564
Christmas raffle	230	1,220
Activities for generating funds	6,884	3,876
Prison-related income	2,514	-
Charitable activities	2,514	-
Bank interest income	-	-
Investment income	-	-
Gifted fixed assets	-	1,613
Other income	370	2,119
Total income	32,799	27,844

3. ANALYSIS OF TOTAL EXPENDITURE

	2021 £	2020 £
Variable costs	152	347
Fixed costs	216	216
Fundraising costs	368	563
Volunteer costs	2,602	742
Telecoms costs	2,135	2,078
Samaritans Central Charity costs	1,297	1,026
Charitable activity costs	6,034	3,846
Premises costs	7,319	6,125
Office and running costs	1,128	1,356
Other costs	17	375
Support costs	8,464	7,856
Accounting costs	696	650
AGM costs	35	338
Governance costs	731	988
Depreciation	11,977	12,099
Total expenditure	27,574	25,352

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021 (continued)

4. DETAILS OF CERTAIN ITEMS OF EXPENDITURE

TRUSTEE REMUNERATION AND EXPENSES

No remuneration or expenses were paid to any Trustee nor any persons connected with them during the year except for the reimbursement of expenditure made on behalf of the Branch, in the form of 'volunteer costs' as shown in note 3 above.

INDEPENDENT EXAMINATION OF ACCOUNTS

The fee for the independent examination of the accounts is £696 (prior year: £650).

EMPLOYEES

The Charity has no employees and relies solely on volunteers.

5. TANGIBLE ASSETS

	Freehold building £	Fixtures and fittings £	IT equipment £	Total £
Cost:				
At 1 April 2020	85,231	87,692	2,476	175,399
Additions		685	4,554	5,239
Disposals	-	(44,080)	-	(44,080)
At 31 March 2021	<u>85,231</u>	<u>44,297</u>	<u>7,030</u>	<u>136,558</u>
Depreciation:				
At 1 April 2020	-	63,832	198	64,030
Charge for year	-	10,608	1,369	11,977
Disposals	-	(44,080)	-	(44,080)
At 31 March 2021	<u>-</u>	<u>30,360</u>	<u>1,567</u>	<u>31,927</u>
Net book value at 31 March 2021	<u>85,231</u>	<u>13,937</u>	<u>5,463</u>	<u>104,631</u>
Net book value at 31 March 2020	<u>85,231</u>	<u>23,860</u>	<u>2,278</u>	<u>111,369</u>

6. DEBTORS

	2021 £	2020 £
Accounts receivable	1,137	484
Accrued revenue	1,865	951
Prepayments	2,682	100
	<u>5,684</u>	<u>1,535</u>

7. Creditors: amounts falling due within one year

	2021 £	2020 £
Accounts payable	990	336
Accruals	2,467	980
	<u>3,457</u>	<u>1,316</u>

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021 (continued)

8. MOVEMENT IN FUNDS

	General Fund	Designated Fund	Fixed Assets Fund	Total Unrestricted Funds	Total Funds
	£	£	£	£	£
At 1 April 2020	30,290	-	111,369	141,659	141,659
Income	32,799	-	-	32,799	32,799
Expenditure	(15,597)	-	(11,977)	(27,574)	(27,574)
Transfers	(9,939)	4,700	5,239	-	-
At 31 March 2021	37,553	4,700	104,631	146,884	146,884