

**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	4,944	4,479
 Total expenditure	 27,574	 25,352
Less depreciation	(11,977)	(12,099)
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)

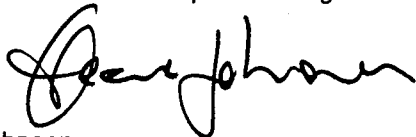
Charity registration number: 1173588

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	Restricted Funds	Total	Total
		2021	2021	2021	2020
		£	£	£	£
<b>Income from:</b>					
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
<b>Total Income</b>	<b>2</b>	<b>32,799</b>	<b>-</b>	<b>32,799</b>	<b>27,844</b>
<b>Expenditure on:</b>					
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
<b>Total Expenditure</b>	<b>3</b>	<b>27,574</b>	<b>-</b>	<b>27,574</b>	<b>25,352</b>
<b>Net income for the year</b>		<b>5,225</b>	<b>-</b>	<b>5,225</b>	<b>2,492</b>
<b>Reconciliation of funds:</b>					
Funds brought forward		141,659	-	141,659	139,167
<b>Funds carried forward</b>	<b>8</b>	<b>146,884</b>	<b>-</b>	<b>146,884</b>	<b>141,659</b>

*The notes form part of these Accounts.*

**BALANCE SHEET  
AS AT 31 MARCH 2021**

	Notes	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	5	104,631	111,369
<b>Current assets</b>			
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)
<b>Net current assets</b>		<u>42,253</u>	<u>30,290</u>
<b>Net assets</b>		<u>146,884</u>	<u>141,659</u>
<b>Funds of the Charity:</b>			
General Fund		37,553	30,290
Designated Fund		4,700	-
Fixed Assets Fund		104,631	111,369
<b>Total Unrestricted Funds</b>		<u>146,884</u>	<u>141,659</u>
<b>Total Funds</b>	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
<b>Donations and legacies</b>	<b>23,031</b>	<b>20,236</b>
Sponsored events revenue	5,994	2,092
Christmas card sales profits	660	564
Christmas raffle	230	1,220
<b>Activities for generating funds</b>	<b>6,884</b>	<b>3,876</b>
Prison-related income	2,514	-
<b>Charitable activities</b>	<b>2,514</b>	<b>-</b>
Bank interest income	-	-
<b>Investment income</b>	<b>-</b>	<b>-</b>
Gifted fixed assets	-	1,613
<b>Other income</b>	<b>370</b>	<b>2,119</b>
<b>Total income</b>	<b>32,799</b>	<b>27,844</b>

3. ANALYSIS OF TOTAL EXPENDITURE

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

**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>
<b>Net book value at 31 March 2021</b>	<u><b>85,231</b></u>	<u><b>13,937</b></u>	<u><b>5,463</b></u>	<u><b>104,631</b></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	<u>2,682</u>	<u>100</u>
	<b>5,684</b>	<b>1,535</b>

**7. Creditors: amounts falling due within one year**

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

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

**8. MOVEMENT IN FUNDS**

	<b>General Fund</b>	<b>Designated Fund</b>	<b>Fixed Assets Fund</b>	<b>Total Unrestricted Funds</b>	<b>Total Funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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	-	-
<b>At 31 March 2021</b>	<b>37,553</b>	<b>4,700</b>	<b>104,631</b>	<b>146,884</b>	<b>146,884</b>