

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.*

A handwritten signature in black ink, appearing to read 'Heena Johnson', written in a cursive style.

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**

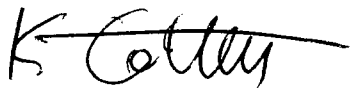
	Notes	Unrestricted Funds	Restricted Funds	Total	Total
		2023	2023	2023	2022
		£	£	£	£
Income from:					
Donations and legacies		9,631	-	9,631	64,298
Activities for generating funds		5,038	-	5,038	6,724
Charitable activities		1,650	-	1,650	3,326
Gifted fixed assets		-	-	-	-
Investment income		95	-	95	-
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	85,231	43,160	8,071	136,723
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	-	24,072	5,300	29,372
Net book value at 31 March 2023	85,231	19,349	2,771	107,351
Net book value at 31 March 2022	85,231	27,530	5,480	118,241

6. DEBTORS

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

7. Creditors: due within one year

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

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