

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	74,776	2,000	76,776	16,420
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	67,097	-	67,097	30,414
Net income/ (loss)		7,679	2,000	9,679	(13,994)
Reconciliation of funds:					
Funds brought forward		174,339	-	174,339	188,333
Funds carried forward	8	182,018	2,000	184,018	174,339

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	<u>85,231</u>	<u>57,439</u>	<u>10,476</u>	<u>153,146</u>
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	<u>-</u>	<u>23,995</u>	<u>7,515</u>	<u>31,510</u>
Net book value at 31 March 2024	<u>85,231</u>	<u>33,444</u>	<u>2,961</u>	<u>121,636</u>
Net book value at 31 March 2023	<u><u>85,231</u></u>	<u><u>19,349</u></u>	<u><u>2,771</u></u>	<u><u>107,351</u></u>

6. DEBTORS

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

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>