

**MANCHESTER AND SALFORD  
SAMARITANS  
FINANCIAL STATEMENTS  
31 MARCH 2021**

# MANCHESTER AND SALFORD SAMARITANS

## FINANCIAL STATEMENTS

31 MARCH 2021

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**MANCHESTER AND SALFORD SAMARITANS**  
**CHARITY INFORMATION**  
**31 MARCH 2021**

**TRUSTEES**

Lesley Birchall (Chair and Co-Director) (ex-officio from Jan 2021)  
Martine Carassik (Co-Director) (ex-officio from Jan 2021)  
Tim Mort  
Rachael Goodwin  
Helen O'Meara  
Peter Njoroge (Treasurer & Secretary, ex-officio)  
Robert Jackson (resigned Jan 2021)  
Rebekah Nyakoojo Sowah (resigned Mar 2021)  
Alix Davis (resigned Jun 2021)

**DEPUTY DIRECTORS**

Barbara Flinn – Volunteer Care  
Melody Peters and Tracey Roberts – Volunteer Recruitment  
James Pemberton – Volunteer Development  
Nasrin Fasal – Publicity and Fundraising  
Ed Malone – Caller Support  
Helen O'Meera – Infrastructure  
Sarah McDonnell – Outreach

**LEADERS**

Charlotte Tattum – Fundraising and Bid Management  
Shazia Ullah – Bid Management  
Rob Goodwin – Marketing and Publicity  
Stacey Robinson – Events and Social Media  
Katy Barrick and Sally Blakey – Impact and Quality  
Hayley Morley – Written Champions  
Ed Malone – Safeguarding  
Isabel Tawton – Referrals and Partnerships  
Tania Hersham – Online Chat  
IT Management and Training – Tom Wright  
David McArthur – Access and Information Management  
Robert Jackson – Workplace and Support Volunteers  
Mo Munday – Prisons (Regional Officer)  
David Ashcroft – Prisons (Branch Officer)  
Guy Marshall – Festivals  
Gareth Long, Sally Blakey and John Hanley – Rota Management  
Carole Keene – Shift Leaders  
Kaz Naseem – Social Events  
Adam Pendleton – Buddies  
Deborah Brownlee – Volunteer Support Calls  
Rachael Goodwin and Charles Orr – Embedding Development  
Gordon Kermode – Mentoring  
Joan Moor and Mo Munday – Continuous Development  
Sue McDonnell – Branch Transfers  
Helen Melia – DBS Checks and Annual Statistical Return

**CHARITY NUMBER**

1173721

**CHARITY OFFICES**

72-74 Oxford Street  
Manchester  
M1 5NH

**INDEPENDENT EXAMINERS**

R P Smith & Co,  
2 Southport Road  
Chorley  
Lancashire  
PR7 1LB

**PRINCIPAL BANKERS**

NatWest  
33 Piccadilly, Manchester  
M1 1LR



# MANCHESTER AND SALFORD SAMARITANS

## TRUSTEES REPORT

YEAR ENDED 31 MARCH 2021

The Trustees present their report and the financial statements of the Charity for the year ended 31 March 2021. The financial statements have been prepared in accordance with the accounting policies set out on page 10 and comply with the Charity's Trust Deed and applicable Law.

### CONSTITUTION AND OBJECTS

The Charity is an affiliate of Samaritans, a company registered in England & Wales and limited by guarantee (Registered Office: The Upper Mill, Kingston Road, Ewell, Surrey, KT17 2AF). The affiliate is governed by a Trust Deed. In planning our activities for the year, we kept in mind the Charity Commission's guidance on public benefit at our Trustee meetings.

Our vision is that fewer people die by suicide. Our mission is to make sure there's someone there for anyone who needs someone, to give people ways to cope and the skills to be there for others, and to campaign to make suicide prevention a national and local priority.

### ORGANISATION

The Trustees who have served during the year and since the end to date are set out on page 1. The Trustees meet on a regular basis to discuss strategic issues relating to service provision, funding, training and many other matters.

The Co-Directors are responsible for the day to day running of the branch and are assisted by a team of Deputy Directors and team Leaders as set out in page 1.

### REVIEW OF ACTIVITIES AND FUTURE DEVELOPMENTS

The Statement of Financial Activities for the year is set out on page 8 of the accounts. The Financial Activities over the year reflect the spending priorities that are established by the Trustees. The priorities below reflect the values of the Branch Leadership Team and are focussed on ensuring the best possible service for our callers by empowering our volunteers.

- 1) **Branch Leadership Team (BLT):** The Trustees wish to thank Robert, in particular for guiding the branch over the last three years and especially through the effects of COVID-19 and also to the Deputies Directors and Lead volunteers who have supported the BLT throughout. In a first for Samaritans, the Manchester & Salford Branch are piloting Job Share for the Directorship and Martine and Lesley were selected to act in this capacity by the Volunteers and the Trustees with effect from 1 January 2021. They are developing a Strategy document in line with the priority areas highlighted in the 2015-21 Samaritans' Strategy, entitled 'Working together to reduce suicide'. The Branch Strategy also highlights Key Performance Indicators (KPIs) to monitor the achievement of the strategic goals by the BLT, over their tenure.
- 2) **Maintaining and Refurbishing the Building:** The Trustees want the branch to be a pleasant place for callers, volunteers and trainees. During the year, further refurbishment was prevented by COVID-19 and the premises were merely maintained and equipment updated. Since the year end however, the Branch was awarded a grant of £10,000 from the Pears Foundation that will be used in conjunction with monies raised by Branch volunteers to help respond to the impact of COVID-19, take steps to strengthen branch resilience, increase the number of duty stations to further enhance operational capability and upgrade toilet and kitchen facilities. The Branch Leadership Team is in talks with the Manchester office of a Global Property and Building Project Management Company who has offered to provide pro bono professional services for this



project, to enable us to determine whether we should proceed with a major refurbishment of the branch.

- 3) **Volunteer Recognition:** This priority is to acknowledge their contributions and make volunteers feel valued for the work they do by offering some small reward for their efforts and to help to build a team spirit at the branch. This involves subsidising the Annual Regional Conference, The AGM & Summer Social and the Christmas Social. Again, due to COVID-19 these social activities ceased with effect from March 2020 but, subject to social distancing rules, it is hoped that the branch will once again be able to meet in person for the AGM in August 2021.
- 4) **Raising Awareness & Fundraising:** This priority has two aims. Firstly, to continue to raise awareness of Samaritans especially amongst those groups that may not know about our service and how they can access it. The second aim is that the investment in awareness raising will also attract funding by inspiring people to make donations.
- 5) **Response to COVID-19:** With effect from March 2020, Samaritans Central Office halted all Outreach Work, Face to Face and Prison Visits due to COVID-19. Samaritans were recognised as a critical support service and the Manchester and Salford branch has remained open throughout to support callers to the helpline. We continue to operate strict COVID Safe Working Protocols to protect our volunteers.

## **INCOME GENERATION**

The Trustees report a deficit of income in comparison with expenditure for the year of £10,662 (2020 deficit of £9,748). At £54,404, income raised in the year is £12,164 less than previous year mainly because a legacy of £15,000 from Marjorie Gertrude Rickson was received in year ended 31 March 2020. This means that income raised from donations and gifts was £17,447, down from £29,007.

The Trustees are grateful for a donation from the Tim Minchin Tour (£4,500), Eagle Charity Trust (£1,000), Leanne Elliott & A Elliott (£2,000), to Group Y, who raised funds through running in the Samarathon and many others who made contributions through donations and fund raising.

The accounts are showing £25,750 income in respect of rent receivable. The Trustees received and accepted a request for a rent holiday from our tenant, Archies due to the impact of the COVID-19 lockdown. This holiday started in March 2020 and extended into the winter of 2020. A schedule has been agreed with the tenant for the recovery of the rent deferred.

## **BRANCH AFFILIATION FEE**

The amount owing to Samaritans' General Office in respect of the Branch Affiliation Fees for the year to 31 March 2021 is estimated to be £7,743.

## **RESERVES**

The Branch ended the year with net current assets of £163,432 (2020 £170,089) as shown in the Balance Sheet on page 9.

The Trustees have reviewed the projected reserves of the Charity. This review has encompassed the nature of the projected income and expenditure streams, the need to match variable income with fixed commitments and the nature of the reserves. In order to enable the Charity to be managed efficiently and to provide a financial buffer for uninterrupted services, the Trustees consider that we need to maintain an unrestricted fund which at least equates to approximately four months of unrestricted fund expenditure. The financial plans for the year which ends 31 March 2021 show that this criterion is comfortably achieved and will reinforce the outlook that the long-term financial position of the Charity is secure.



The Trustees would like to reiterate that the Charity owns the freehold property and its current market valuation is substantially higher than the written down book value of £296,135 shown in the Accounts.

#### **OBJECTIVES AND ACTIVITIES FOR THE PUBLIC BENEFIT**

The Trustees confirm that we have paid due regard to the Charity Commission's guidance on the provision of public benefits. Accordingly, in providing assistance to individuals who are suicidal, despairing or in distress, it is considered that the provision of these services is generally complementary to those other bodies who provide emotional health care within the community.

#### **CHANGES IN FIXED ASSETS**

The movement in fixed assets during the year are set out in Note 9 to the Financial Statements. The note shows there were no additions during the year.

#### **VOLUNTEERS**

The Charity is grateful for the unstinting efforts of its volunteers who are involved in service provision. As at 31 March 2021, we had 175 volunteers in the branch and 20 listeners across the two local prisons. The number of prison listeners was much reduced from previous years due to the effects of COVID-19. The Prison team were unable to train new listeners as existing ones left or provide weekly support and Safer Prison Strategy meetings. However, they provided Listener telephone support on a dedicated mobile phone line and the Listeners were able to continue their vital service.

#### **TRUSTEES**

The Trustees are appointed by the volunteers at the Annual General Meeting. There is a mandatory on-line course for all new Branch Trustees to complete that identifies the role and duties of being a Trustee.

#### **RISK**

The Trustees and the BLT are satisfied that the Branch's exposure to risk is low. They have focused their attention on all aspects of Risk Management, Compliance and Health and Safety. Priority has been given to reviewing Health and Safety risk assessments and Compliance and will be followed by Governance Compliance and Regulation. The aim is to ensure all elements of risk are managed and controlled as a normal day-to-day operational business.

#### **TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS**

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

Law applicable to charities in England and Wales requires Trustees to prepare financial statements for each financial year, which give a true and fair view of the Charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and



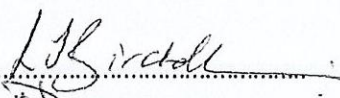

- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the Charity will continue in business.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time, the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and trust deed. They are responsible for safeguarding the assets of the Charity and, hence, for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### **ACCOUNTANTS & INDEPENDENT EXAMINERS**

A motion for the reappointment of Simon Worswick of R P Smith & Co as Independent Examiner will be put before the Annual General Meeting.

#### **APPROVED BY THE TRUSTEES AND SIGNED ON THEIR BEHALF BY:**

Director:   
 Treasurer: 

Date: 15/07/2021

Date: 15/7/2024



**MANCHESTER AND SALFORD SAMARITANS**  
**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES**

**YEAR ENDED 31 MARCH 2021**

I report to the Trustees on my examination of the accounts of the Charity for the year ended 31 March 2021, which are set out on pages 9 to 14.

**RESPONSIBILITIES AND BASIS OF REPORT**

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

I report in respect of my examination of the Trustee's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**INDEPENDENT EXAMINER'S STATEMENT**

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

- (1) accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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

*Simon Worswick*  
.....  
Simon Worswick BA FCA

R P Smith & Co, 2 Southport Road,  
Chorley, Lancashire, PR7 1LB

Date: *29 July 2021*  
.....

**INCOME STATEMENT****31 March 2021**    31 March 2020**Incoming Resources**

Voluntary Income	2	23,874	35,458
Activities for Generating Funds	3	4,728	3,319
Investment Income	4	25,802	27,791
<b>Total Incoming resources from generated funds</b>		<b><u>£ 54,404</u></b>	<b><u>£ 66,568</u></b>

**RESOURCES EXPENDED**

Cost of generating funds			
Fundraising Costs	5	216	331
Charitable Activities	6, 7	64,850	75,985

**TOTAL RESOURCES EXPENDED****£ 65,066**    **£ 76,316****NET INCOMING (OUTGOING) RESOURCES****(£ 10,662)**    **(£ 9,748)**

Total Funds Brought Forward

475,377    485,125

**TOTAL FUNDS CARRIED FORWARD****£ 464,715**    **£ 475,377**

All of the activities of the Charity are classed as continuing.

The Charity has no recognised gains or losses other than the results for the year as set out above.

All funds are classed as general unrestricted funds.



**The Samaritans of Manchester & Salford**  
**Year ended 31 March 2021**  
**Statement of Financial Activity**

		<u>31 March 2021</u>	<u>31 March 2020</u>
	Note		
<b>Tangible Fixed Assets</b>	9	£301,283	£305,288
<b>Current Assets</b>			
Debtors & Prepayments	10	£7,000	£0
Cash at Bank and In Hand	11	£169,767	£180,840
		<u>£176,767</u>	<u>£180,840</u>
<b>Current Liabilities</b>			
Accruals & Creditors	12	<u>£13,335</u>	<u>£10,751</u>
<b>Net Current Assets</b>		£163,432	£170,089
<b>Net Assets</b>		<u><u>£464,715</u></u>	<u><u>£475,377</u></u>
<b>Funds</b>			
	13	<u><u>£464,715</u></u>	<u><u>£475,377</u></u>

The financial statements were approved by the Trustees on 24 August 2021 and are signed on their behalf by:

Director: L J Birchall Date: 15/07/2021  
Treasurer: B. Jones Date: 15/7/2021

**The notes on pages 10 to 14 form part of these financial statements**

# **MANCHESTER AND SALFORD SAMARITANS**

## **NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2021**

### **1. ACCOUNTING POLICIES**

#### **BASIS OF ACCOUNTING**

The financial statements are prepared under the historical cost convention and include the results of the Charity's operations which are described in the Trustees' Report and all of which are continuing. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011. The Charity has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a Cash Flow Statement on the grounds that it qualifies as a small charity. The Charity is a Public Benefit Entity as defined by FRS 102.

#### **VOLUNTARY INCOME**

Voluntary income is received in cash by way of donations and gifts, legacies, occasional flag collection days and special fundraising events. In particular:

- Cash donations, gifts and legacies are included in full in the Statement of Financial Activities as soon as they are received.
- Cash collected during flag days and at special fundraising events is included in the Statement of Financial Activities as soon as it is received.
- Income from fundraising events is shown gross, with the associated costs included in fundraising costs.

#### **INVESTMENT INCOME**

Bank interest is included in the Statement of Financial Activities on receipt and rental income from tenant when it is receivable.

#### **VALUE ADDED TAX**

Value Added Tax was not recoverable by the Charity during the year and, as such, is included in the relevant costs in the Statement of Financial Activities. The Trustees have decided to apply for VAT Registration from 1 April 2021 onwards.

#### **RESOURCES EXPENDED**

All expenditure, other than that which has been capitalised (see Fixed Asset accounting policy), is included in the Statement of Financial Activities. The value of purchase invoices received after the year end in respect of expenditure incurred before the year end has also been included in the Statement of Financial Activities.



# **MANCHESTER AND SALFORD SAMARITANS**

## **NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2021**

### **ACCOUNTING POLICIES (continued)**

#### **CHARITABLE ACTIVITIES**

Charitable activities are the costs related to meeting the objectives of the Charity and include expenditure on the management and administration of the Charity.

#### **GOVERNANCE COSTS**

Governance costs are those costs incurred in meeting the Charity's statutory and constitutional requirements.

#### **TANGIBLE FIXED ASSETS AND DEPRECIATION**

Tangible fixed assets for use by the Charity are stated at cost less depreciation.

Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold Buildings – 50 years on Straight line basis

Fixtures & Fittings – 3 years Straight line basis

The Charity's offices at 72-74 Oxford Street, Manchester are included in the Balance Sheet at cost less depreciation written-off.

#### **FUNDS**

The General Fund represents resources set aside to meet the day to day objectives of the Charity. There are no restricted funds.

# MANCHESTER AND SALFORD SAMARITANS

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

	<u>31 March 2021</u>	<u>31 March 2020</u>
<b>2 VOLUNTARY INCOME</b>		
Prison Grants	£6,427	£6,541
Donations & Gifts	£17,447	£29,007
	<u>£23,874</u>	<u>£35,548</u>
<b>3 ACTIVITIES FOR GENERATING INCOME</b>		
Books, videos & tuck shop	£39	£104
Fund Raising	£4,689	£274
Golf Tournaments	£0	£2,747
Conferences	£0	£194
	<u>£4,728</u>	<u>£3,319</u>
<b>4 INVESTMENT INCOME</b>		
Interest Received	£52	£291
Rent Received	£25,750	£27,500
	<u>£25,802</u>	<u>£27,791</u>
<b>5 FUNDRAISING COSTS</b>		
Fundraising	£216	£331
	<u>£216</u>	<u>£331</u>



# MANCHESTER AND SALFORD SAMARITANS

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

<b>6 CHARITABLE ACTIVITY COSTS</b>	<b>31 March 2021</b>	<b>31 March 2020</b>
Office Running Costs	£2,587	£4,160
Administration Staff	£9,654	£11,111
Telephone	£2,760	£2,851
Depreciation	£11,189	£8,794
Publicity	£2,338	£6,702
Travel Expenses	£8,424	£11,447
Prisons	£223	£3,980
Consumables, coffee etc	£777	£1,053
Training & Conferences	£4,351	£2,603
Premises & Services	£11,105	£10,133
Branch Affiliation Fees	£7,743	£7,475
Property Insurance	£1,800	£2,641
Sundry	£689	£798
Governance Costs (Note 7)	£1,210	£2,237
<b>Total</b>	<b>£64,850</b>	<b>£75,985</b>
<b>7 GOVERNANCE COSTS</b>		
Independent Examination Fee	£600	£600
AGM/EGM Expenses	£0	£876
Other Professional Fees	£610	£761
<b>Total</b>	<b>£1,210</b>	<b>£2,237</b>
<b>8 STAFF COSTS</b>		
Wages & Salaries	£9,654	£11,111
<b>Total</b>	<b>£9,654</b>	<b>£11,111</b>

The average number of staff employed by the charity during the year was:

	<b>Number</b>	<b>Number</b>
Administration	1	1

No remuneration was paid to any Trustee during the year.

# MANCHESTER AND SALFORD SAMARITANS

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

9 TANGIBLE FIXED ASSETS	Freehold Property	Fixtures & Fittings	Total
<b>Cost</b>			
As at 1 April 2020	£398,447	£52,867	£451,314
Additions	£0	£7,184	£7,184
	<u>£398,447</u>	<u>£60,051</u>	<u>£458,498</u>
<b>Depreciation</b>			
As at 1 April 2020	£94,343	£51,683	£146,026
Charge	£7,969	£3,220	£11,189
	<u>£102,312</u>	<u>£54,903</u>	<u>£157,215</u>
<b>Net Book Value</b>			
As at 31 March 2021	<u>£296,135</u>	<u>£5,148</u>	<u>£301,283</u>
As at 31 March 2020	<u>£304,104</u>	<u>£1,184</u>	<u>£305,288</u>

10 DEBTORS	31 March 2021	31 March 2020
Prepayments & Accrued Income	£4,500	£0
Amount due from Tenant	£2,500	£0
	<u>£7,000</u>	<u>£0</u>

11 CASH AT BANK & IN HAND	31 March 2021	31 March 2020
Current Accounts	£500	£500
Deposit Account	£169,267	£180,340
	<u>£169,767</u>	<u>£180,840</u>

12 CREDITORS	31 March 2021	31 March 2020
Branch Affiliation Fee	£7,345	£7,129
Accruals	£5,990	£3,622
	<u>£13,335</u>	<u>£10,751</u>

### 13 ANALYSIS OF NET ASSETS IN UNRESTRICTED FUNDS

	<u>Tangible Fixed Assets</u>	<u>Other Net Assets</u>	<u>Total</u>
Unrestricted Funds	<u>£301,283</u>	<u>£163,432</u>	<u>£464,715</u>