

Registered charity number: 1174013



**NORTHAMPTON SAMARITANS**

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31 MARCH 2023**

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**ORGANISATIONAL DETAILS FOR THE YEAR ENDED 31 MARCH 2023**

**Registered charity no:** 1174013

**Registered office address:** 2 St Michael's Avenue  
Northampton  
NN1 4JQ

**Members of the Board of Trustees at 19 June 2023**

All trustees have been in office since 1 April 2022 unless otherwise stated.

Mr C Lindsay	Director	(appointed 29 June 2022)
Mr S M Broadbent	Treasurer	
Ms S T Clarke	Deputy Director - recruitment	
Ms M L Lawrence	Deputy Director - mentors & probationers	
Ms J W Ginns	Trustee	
Ms M Riley	Trustee	
Ms E Vandor	Trustee	(appointed 29 June 2022)
Ms M Connor	Trustee	(appointed 29 June 2022)
Mr D Mold	Trustee	(appointed 29 June 2022)
Ms J Malpass	Trustee	(appointed 18 September 2022)
Ms C Hayward	Trustee	(appointed 6 November 2022)

**Others who served as trustees in the year ended 31 March 2023**

Mr D J Atkins	(retired 29 June 2022)
Mr D J McAlpine	(retired 29 June 2022)
Ms R Nyakoojo-Sowah	(resigned 7 October 2022)
Ms M Sturman	(resigned 24 October 2022)

**Independent Examiner:**

Cobley Desborough  
Artisans' House  
7 Queensbridge  
Northampton  
NN4 7BF

**Bankers:**

Lloyds Bank plc  
14 High Street North  
East Ham  
London  
E6 2HN

**REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023**

The Trustees present their report and the financial statements for the year ended 31st March 2023. The financial statements have been prepared in accordance with the accounting policies set out in note 1 on page 8 and comply with the Charity's constitution and the Charities Act 2011.

**1. Structure, governance and management**

**(a) Nature of governing document**

Northampton Samaritans ("the Charity") is a Charitable Incorporated Organisation (CIO), registered as charity number 1174013 on 28th July 2017, and operating as an affiliated branch of the UK national Samaritans charity organisation (charity no. 219432). The Charity has adopted the Samaritans branch model constitution.

**(b) Appointment of Trustees**

The Trustees of the Charity are responsible for its day-to-day management. The Director is appointed in accordance with the Director Selection Policy and he/she represents the Charity at the annual national Council of Samaritans meeting and oversees all aspects of Charity work in relation to the service it provides to callers.

The remaining Trustees are elected at the Annual General Meeting. No other body is entitled to appoint any of the Trustees. All Trustees receive continuing training. The Trustees who have served during the year are shown on page 1. There are no corporate trustees.

**2. Objectives and activities**

**(a) Objects of the charity**

(i) To work for the assistance of persons who are suicidal, despairing or in distress, by providing a service to enable such persons to receive immediate help, compassion and support from members of the Charity and also where appropriate, in accordance with Samaritans procedure, to signpost them to persons having specialist or professional skills;

(ii) To support the central Samaritans charity and other recognised UK branches and affiliated charities of the central Samaritans charity.

**REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023****(continued)****2. Objectives and activities (continued)****(b) Principal activities undertaken**

To achieve its objects the Charity works with other Samaritans UK branches to provide round-the-clock availability of a telephone support service through the Samaritans national toll-free telephone number 116123, and also responds to contacts made by e-mail, online chat and letter, to enable members of the public to receive help and support whenever required. In addition it engages in outreach work, giving talks about its work to local groups. The Charity depends entirely on highly trained unpaid volunteers to carry out its work.

The Charity offers support to callers in distress by being there to listen and encourage the recognition and exploration of their options, and in doing so to help them find ways of coping with their distress without choosing to die by suicide. It also seeks to support those whose distress is less acute, in the hope that they will not reach the point of feeling that they wish to end their lives.

The Charity receives donations from members of the public and other organisations, operates a charity shop selling second-hand goods, and engages in other fundraising activities to enable it to fund its objectives.

The Trustees have complied with the duty set out in Section 4 of the Charities Act 2011 and in planning the Charity's activities pay due regard to the public benefit guidance published by the Charity Commission.

**3. Financial review**

A summary of the financial position and income and expenditure for the year is given on pages 6 to 11.

During the year ended 31st March 2023, the Charity achieved a surplus of income over expenditure of £1,833 (2022: £18,868 ). Total income was £70,133 (2021: £75,345 ) and resources expended were £68,300 (2022: £56,477).

Turnover from the Charity's shop for the year was £42,081 (2022: £35,446), generating a trading surplus of £15,053 (2022: £14,301). No Government Covid-19 grants relating to the recent pandemic were received during the year (2022: £397).

The majority of the Charity's cash reserves are held with the COIF Charities Deposit Fund, managed by CCLA, one of the UK's leading managers of charitable funds. The funds on deposit with COIF at 31 March 2023 amounted to £100,000 (2022: £100,000).

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

**4. Reserves policy**

The Charity seeks to maintain a level of reserves sufficient to allow it to maintain the infrastructure necessary for it to carry on its operations, to provide a buffer against variations in cashflow and to allow for such contingencies as might reasonably be expected to arise.

The Trustees have reviewed the reserves held by the Charity and are of the opinion that under normal circumstances a level of unrestricted general reserves (current assets less current liabilities) between 12 and 18 months' recurring expenditure is an adequate and comfortable level to maintain. At the end of the year the reserves were within this range.

A separate capital reserve is set up to reflect the net book value of the freehold property and other fixed assets.

**5. Risk management**

The Trustees acknowledge their responsibility to assess and manage the risks that face the Charity. Comprehensive risk management procedures are in place and risks in all areas of activities are regularly reviewed and monitored.

**6. Trustees' responsibility statement**

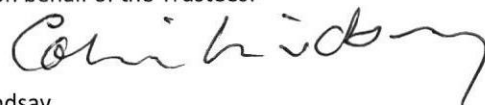
The Trustees are responsible for preparing the Report of the Trustees and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards.

The law applicable to charities in England and Wales, the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed require the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the Charity and of the incoming resources and application of resources including the income and expenditure of the Charity for that period. In preparing those financial statements the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the charity SORP;
- make judgements 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 financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

Signed on behalf of the Trustees:



Colin Lindsay  
Director  
19 June 2023

**REPORT OF THE INDEPENDENT EXAMINER TO THE TRUSTEES OF**  
**NORTHAMPTON SAMARITANS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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This report is on the financial statements of the Charity for the year ended 31 March 2023, which are set out on pages 6 to 11.

**Respective responsibilities of the trustees and the examiner**

The Trustees are responsible for the preparation of the financial statements. They consider that an audit is not required for this period under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is required.

It is my responsibility to:

- examine the financial statements under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

My examination was carried out in accordance with General Directions given by the Charity Commission. An 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 the course of my examination, no matter has come to my attention

- 1) which gives me reasonable cause to believe that, in any material respect, the requirements;
  - proper accounting records are kept in accordance with section 130 of the 2011 Act; and
  - accounts are prepared which accord with the accounting records and comply with the accounting requirements of the 2011 Act ;

have not been met; or

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



Mr J R Cobley  
Cobley Desborough  
Chartered Certified Accountants and Chartered Tax Advisers  
Artisans' House  
7 Queensbridge  
Northampton  
NN4 7BF

Date: 19 June 2023

**NORTHAMPTON SAMARITANS**

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023**

		<u>Year ended 31 March 2023</u>			<u>Year ended 31 March 2022</u>
	<u>Notes</u>	<u>Unrestricted funds £</u>	<u>Restricted funds £</u>	<u>Total £</u>	<u>Total £</u>
<b>INCOMING RESOURCES</b>					
Income from donations and legacies		22,136	-	22,136	38,800
Income from trading activities		45,949	-	45,949	36,477
Income from investments		2,048	-	2,048	68
<b>TOTAL INCOMING RESOURCES</b>		<b>70,133</b>	<b>-</b>	<b>70,133</b>	<b>75,345</b>
<b>RESOURCES EXPENDED</b>					
Expenditure on fundraising	3	30,878	-	30,878	24,715
Expenditure on charitable activities	4	30,884	-	30,884	25,561
Expenditure on administration	5	6,538	-	6,538	6,201
<b>TOTAL RESOURCES EXPENDED</b>		<b>68,300</b>	<b>-</b>	<b>68,300</b>	<b>56,477</b>
<b>NET SURPLUS FOR THE YEAR</b>		<b>1,833</b>	<b>-</b>	<b>1,833</b>	<b>18,868</b>
<b>MOVEMENT OF FUNDS</b>					
Total funds at 1 April 2022		147,053	28,090	175,143	156,275
Net surplus for the year		1,833	-	1,833	18,868
<b>Total funds at 31 March 2023</b>		<b>£ 148,886</b>	<b>£ 28,090</b>	<b>£ 176,976</b>	<b>£ 175,143</b>

*The notes on pages 8 to 11 form part of these financial statements.*

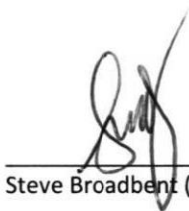
**NORTHAMPTON SAMARITANS****BALANCE SHEET AS AT 31 MARCH 2023**

	Notes	31 March 2023 £	31 March 2022 £
TANGIBLE FIXED ASSETS	6	64,769	57,875
CURRENT ASSETS			
Investment assets		100,000	100,000
Cash at bank and in hand		19,889	18,097
Accrued income and prepaid expenditure		790	2,167
		<u>120,679</u>	<u>120,264</u>
CURRENT LIABILITIES			
Amounts falling due within one year:			
Contribution due to national Samaritans charity		1,570	1,979
Deferred income and accrued expenditure		6,902	1,017
		<u>8,472</u>	<u>2,996</u>
NET CURRENT ASSETS		<u>112,207</u>	<u>117,268</u>
NET ASSETS		<u>£ 176,976</u>	<u>£ 175,143</u>
Represented by:-			
UNRESTRICTED FUNDS	7		
General reserves		81,749	86,740
Capital reserve		64,769	57,875
Friends of Northampton Samaritans fund		2,368	2,438
		<u>148,886</u>	<u>147,053</u>
RESTRICTED INCOME FUNDS	8		
General reserves		28,090	28,090
TOTAL FUNDS		<u>£ 176,976</u>	<u>£ 175,143</u>

Signed on behalf of the Trustees on 19 June 2023



Colin Lindsay (Director)



Steve Broadbent (Treasurer)

The notes on pages 8 to 11 form part of these financial statements.

## NORTHAMPTON SAMARITANS

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

#### 1 ACCOUNTING POLICIES

(a) Basis of accounting

The accounts have been prepared using the historical cost convention and in accordance with the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities" and FRS 102, and on a going concern and an accruals basis.

(b) Fund accounting

Unrestricted charitable funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity. Restricted funds are subject to restrictions on expenditure imposed by the donor or the Trustees, or through the terms of an appeal.

(c) Incoming resources

Incoming resources are accounted for when receivable except when donors specify that donations and grants given to the Charity must be used in future accounting periods or when specified conditions are met, in which case the income is not included in incoming resources until those periods or until the conditions have been met.

(d) Donated goods

The value of goods donated for sale in the Charity's shop is recognised only as income when sold.

(e) Tangible fixed assets

Depreciation is provided on tangible fixed assets at rates calculated to write off their cost less estimated residual value over their expected useful lives using the straight line method and the following annual rates:

Freehold property	0%
Property improvements	20%
Fixtures, fittings and equipment	50%

The Trustees consider that no provision is required for depreciation of freehold property because the market value of the property is substantially in excess of the balance sheet value.

			Year ended 31 March 2022
Year ended 31 March 2023			
	Unrestricted Funds £	Restricted Funds £	Total £
2 PREMISES OVERHEADS			Total £
Business rates, water, light and heat	6,855	-	6,855
Repairs and renewals	16,570	-	16,570
Cleaning and housekeeping	5,342	-	5,342
Telephones	1,725	-	1,725
Insurance	1,766	-	1,766
Depreciation of property improvements	1,723	-	1,723
Total for year	33,981	-	33,981
Allocated to:			
Expenditure on raising funds	10% 3,398	-	3,398
Expenditure on charitable activities	80% 27,185	-	27,185
Expenditure on administration	10% 3,398	-	3,398
	33,981	-	33,981

**NORTHAMPTON SAMARITANS****NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023**

	<u>Year ended 31 March 2023</u>			<u>Year ended 31 March 2022</u>
	Unrestricted Funds £	Restricted Funds £	Total £	Total £
<b>3 EXPENDITURE ON FUNDRAISING</b>				
Shop employment costs	22,488	-	22,488	18,725
Other shop overheads	4,540	-	4,540	2,419
Advertising and publicity (50% allocation)	378	-	378	560
Postage and stationery (33% allocation)	74	-	74	126
Share of premises overheads (see note 2)	3,398	-	3,398	2,885
	<u>30,878</u>	<u>-</u>	<u>30,878</u>	<u>24,715</u>
<b>4 EXPENDITURE ON CHARITABLE ACTIVITIES</b>				
Volunteer training and support costs	887	-	887	398
Volunteer travelling expenses	2,360	-	2,360	1,400
Advertising and publicity (50% allocation)	378	-	378	560
Postage and stationery (33% allocation)	74	-	74	126
Share of premises overheads (see note 2)	27,185	-	27,185	23,077
	<u>30,884</u>	<u>-</u>	<u>30,884</u>	<u>25,561</u>
All charitable activities are undertaken directly by the Charity.				
<b>5 EXPENDITURE ON ADMINISTRATION</b>				
Postage and stationery (33% allocation)	74	-	74	126
Independent examiner's fee	690	-	690	630
Bank charges	325	-	325	291
Room hire and functions	479	-	479	290
Contribution to central Samaritans charity	1,572	-	1,572	1,979
Share of premises overheads (see note 2)	3,398	-	3,398	2,885
	<u>6,538</u>	<u>-</u>	<u>6,538</u>	<u>6,201</u>

**NORTHAMPTON SAMARITANS****NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023****6 TANGIBLE FIXED ASSETS**

	Freehold property £	Property improvements £	Fixtures, fittings & equipment £	Total £
<b>COST</b>				
At 1 April 2022	69,297	65,105	33,951	168,353
Additions	-	8,617	-	8,617
At 31 March 2023	<u>69,297</u>	<u>73,722</u>	<u>33,951</u>	<u>176,970</u>
<b>DEPRECIATION</b>				
At 1 April 2022	11,422	65,105	33,951	110,478
Charge for the year	-	1,723	-	1,723
At 31 March 2023	<u>11,422</u>	<u>66,828</u>	<u>33,951</u>	<u>112,201</u>
<b>NET BOOK VALUE</b>				
At 31 March 2023	<u>57,875</u>	<u>6,894</u>	<u>-</u>	<u>64,769</u>
At 1 April 2022	<u>57,875</u>	<u>-</u>	<u>-</u>	<u>57,875</u>

**7 UNRESTRICTED FUNDS**

	General reserves £	Capital reserve £	Friends of Northampton Samaritans £	Total £
At 1 April 2022	86,740	57,875	2,438	147,053
Net surplus for the year	1,903	-	(70)	1,833
Transfer from general to capital reserves	(6,894)	6,894	-	-
At 31 March 2023	<u>81,749</u>	<u>64,769</u>	<u>2,368</u>	<u>148,886</u>
Represented by:				
Tangible fixed assets	-	64,769	-	64,769
Investment assets	71,910	-	-	71,910
Other current assets	18,311	-	2,368	20,679
Current liabilities	(8,472)	-	-	(8,472)
	<u>81,749</u>	<u>64,769</u>	<u>2,368</u>	<u>148,886</u>

## NORTHAMPTON SAMARITANS

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

8 RESTRICTED INCOME FUNDS	General reserves £	Capital reserve £	Friends of Northampton Samaritans £	Total £
At 1 April 2022	28,090	-	-	28,090
At 31 March 2023	28,090	-	-	28,090
Represented by:				
Investment assets	28,090	-	-	28,090

The Trustees have committed to a project to refurbish, sound-proof and upgrade the Operations Room in the branch premises, the room used by Listening Volunteers to provide the service to callers. The project has been delayed but is now expected to be completed in the coming year. Total funds earmarked for the project were originally £29,410, of which £1,320 has been spent in previous years leaving a balance of £28,090 available for the project.

#### 9 EMPLOYEE COSTS AND NUMBERS

Total employment costs for the period amounted to £22,488 (2022: £18,725), of which £nil (2022: £nil) related to employer's national insurance contributions and £373 (2022: £91) to employer's pension contributions. No grants were received from HM Government's Coronavirus Job Retention Scheme during the year in support of employment costs (2022: £397). The average number of employees during the period was 2 (2022: 2), and they were employed in the Charity's retail shop.

#### 10 TRUSTEE REMUNERATION

No remuneration was paid to any Trustee in the year (2022: £nil).

#### 11 TAXATION

The Charity is registered with the Charity Commissioners under the provisions of the Charities Act 1960. In accordance with the provisions of s505 of the Income and Corporation Taxes Act 1988, no taxation is payable on any surplus of income over expenditure.

#### 12 APPROVAL OF ACCOUNTS

The accounts were approved by the Trustees on 19 June 2023