

# HARROW SAMARITANS

England & Wales · Charity number 1174064

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2017-08-01

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** The Samaritans  
44 Station Road  
Harrow  
HA1 2SQ

**Phone** 02084275000

**Email** [harrow@samaritans.org](mailto:harrow@samaritans.org)

**Website** <http://www.samaritans.org/branches/harrow-samaritans>

## Activities

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**Objects:** 1. TO ENABLE PERSONS IN HARROW AND THE SURROUNDING AREA AS WELL AS 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; 2. 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 3. TO COLLABORATE WITH AND SUPPORT SAMARITANS CENTRAL CHARITY AND ITS AFFILIATED BRANCHES IN FULFILLING THESE OBJECTS.

**Activities:** The charity provides emotional support by telephone, visits, email, SMS and reaching out to schools. Samaritans values are based on its vision of a society in which fewer people die by suicide, or suffer despair and suicidal feelings. The charity carries out its vision by acknowledging and respecting the feelings of others and have the opportunity to explore difficult feelings.

## Classification

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- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives
- **Who:** The General Public/mankind

## Geography

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- **Area of benefit:** HARROW
- Harrow

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31	£46,356	£76,640	-	-
2024-03-31	£52,348	£57,441	-	-
2023-03-31	£71,217	£85,903	-	-
2022-03-31	£86,676	£62,862	-	-
2021-03-31	£101,358	£62,134	-	-

## Trustees

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Name	Role	Appointed
Conrad Freethy		2023-11-25
Gregory John Fernandes-Lawes		2023-11-25
Jane Margaret Reeve		2026-03-26
Janice Burgin		2021-12-01
Lorna Jane Collins		2025-01-28
Louise Faye Mullenger		2026-03-26
Marion Vanessa Broome		2024-01-24
Payal Jadavji Gorasia		2025-01-28
Sandra Herman		2026-03-26

## Linked charities

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- THE HARROW BRANCH OF THE SAMARITANS (1174064-1)

**HARROW SAMARITANS**

England & Wales - Charity number 1174064

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# Accounts

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Charity registration number 1174064 (England and Wales)

**HARROW SAMARITANS**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

# HARROW SAMARITANS

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees**

J Burgin  
M Broome  
M Das  
G Fernandes-Lawes  
C Freethy  
L Collins  
P Gorasia  
P Rubenstein

**Charity number**

1174064

**Principal address**

44 Station Road  
Harrow  
HA1 2SQ

**Independent examiner**

Gary Howard FCA  
Howard Wilson Chartered Accountants  
36 Crown Rise  
Watford  
Hertfordshire  
WD25 0NE

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# HARROW SAMARITANS

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# HARROW SAMARITANS

## TRUSTEES' REPORT

### *FOR THE YEAR ENDED 31 MARCH 2025*

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The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)".

#### **Objectives and activities**

The objectives of the Charity are:

To enable persons within the Harrow and the surrounding areas, as well as elsewhere, who are experiencing feelings of distress and 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 in society a better understanding 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 objectives.

#### **Emotional Support**

To continue to provide emotional support by telephone and e-mail, and by reaching out to schools/colleges and the community.

Samaritans' values are based on its vision of a society in which fewer people die by suicide, or suffer despair and suicidal feelings by:

- Being able to acknowledge and respect the feelings of others
- Having the opportunity to explore difficult feelings
- Being listened to, in confidence and accepted without prejudice, thus alleviating despair and suicidal feelings
- Everyone having the right to make fundamental decisions about their own life, including the right to die by suicide.
- Follow good practice in Safeguarding children and adults at risk who are experiencing, or at risk of, serious harm or abuse

#### **Recruitment**

By raising awareness of the Samaritans in Harrow, to increase the number of volunteers in order to maintain and if possible, increase our availability. The branch aims to ensure diversity of recruits in line with the Equity, Diversity and Inclusion Policy.

#### **Fundraising**

- To receive a reasonable income from the properties that we own and which are not used for our charitable purpose of providing emotional support.
- To carry out other fundraising activities organised from time to time by the fundraising sub-committee.

#### **Public benefit**

The Trustees confirm that they have complied with the duty in Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit "Charities and Public Benefit" in deciding what activities the Charity should undertake.

# HARROW SAMARITANS

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

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#### Achievements and performance

##### Providing Emotional Support

During the year ended 31 March 2025;

- Our volunteers answered or made 16,222 telephone calls a 5.3% increase on last year
- Our Volunteers responded to 2,687 emails, a 20.4% increase on last year
- We had 95 volunteers on 1/4/25, 1 fewer than last year
- 10 new listening volunteers joined Harrow Samaritans
- 2 new support volunteers joined Harrow Samaritans taking total support volunteers to 4, 2 more than last year

##### Branch Management

In addition to their listening roles, 60% of volunteers undertake additional work for the branch including managing our finances, maintaining our properties, fundraising, recruitment and training and Outreach. The Trustees extend heartfelt thanks to all Volunteers for everything they do to maintain the smooth running of Harrow branch.

##### Recruitment, selection and training of Volunteers

The branch depends on the work of the Recruitment/Selection and Training teams who recruit and train new Volunteers all year round. 36 volunteers, 38% of the branch participated in the recruitment, training & mentoring of new volunteers last year.

During the year ended 31 March 2025;

- The team interviewed 36 potential volunteers and selected 23, out of whom 14 started training (61%)
- 10 Volunteers completed training and mentoring shifts in 3 cohorts and all 10 are still volunteering 6-12 months later which is 71% retention rate out of new volunteers who started training.
- We recruited a support volunteer to increase communication with potential volunteers, identify reasons for withdrawals, and maintain contact with those who postpone participation. We face a 39% dropout rate between selection and the start of training, mainly due to changes in personal circumstances like illness and work arrangements, which we don't expect to resolve.

##### Outreach

We are proud of our Outreach success. 29 Volunteers, 30% of Harrow volunteers work to raise awareness of Samaritans, offer emotional support and promote Samaritans volunteering at external events. During the year ended 31 March 2025;

- 18 volunteers engaged with approx. 350 local people at 8 events including Pinner Village Rotary Fair and annual Shree Kutch Leva Patel Community cultural celebration (Mela) at India Gardens
- We built on our partnerships with 2 schools and National Rail
- 4 volunteers collaborated with London Region led events e.g., Crisis at Christmas and regular sessions in partnership with City of London Police and engaged with approx. 100 people.
- 11 volunteers completed Outreach/OES training to join the team
- We are actively building new partnerships, e.g., with local food banks and Harrow Conversation Cafe.
- We started to keep a count of each type of contact the team makes to assess and monitor the reach and nature of our engagement with the community. The first full year's record will be reflected in next year's report.

##### Charity shop

Despite contributing 38% of income during the year ended 31 March 2025, the departure of the shop Manager in September 2024 made the shop no longer financially or practically viable. The shop remained open to maximise Christmas shopping opportunities, staffed by listening Volunteers in addition to their normal shifts and closed in January 2025. The shop is available for lease.

The flat above the shop remains rented to long standing and reliable tenants contributing 32% of income during the year ended 31 March 2025. We undertook substantial refurbishments in 2024 to bring the flat up to market standards and negotiated a rent increase in line with recent market trend (increase applies to year 25-26 accounts).

# HARROW SAMARITANS

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

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#### Financial review

During the year ended 31 March 2025 we raised income of £46,356, which was £5,992 (11%) lower than last year in part due to:

- lower donations and voluntary income of £3,567 (35%)
- no legacy income in this year (£1,500 in 2023/24)
- lower shop takings of £1,014 (5%) and
- lower interest earned, due to lower rates on a smaller cash reserve, of £2,361 (61%).

The declines were offset by a £1,000 increase in flat rent and a £1,221 increase in member fundraising.

90% of our income came from five sources;

- (1) our charity shop (38% of income),
- (2) renting the flat above our shop (32%)
- (3) donations from sponsored activities and the local community (11%)
- (4) selling donated items on Ebay (5%) and
- (5) our internal lottery (4%).

The remaining 10% came from interest on our cash reserves and selling various charity items including honey and hand cream from our bees.

We spent £76,640 during the year ended 31 March 2025, £19,199 more than last year due to:

- (1) refurbishing the flat to better than legal standard to retain our reliable tenants and secure a fair market rent (£27,980),
- (2) planning for higher levy accruals (£1,997); and
- (3) increased costs for utilities and other essential expenses (£2,155).

These increases were offset mainly by savings on shop management costs after our manager left (£4,123) and undertaking less maintenance on our branch premises compared to last year (£1,586).

We ended the year with an excess of expenditure over income of £30,284 driven by the flat refurbishment.

The net expenditure reduced unrestricted funds to £639,903 (2024: £670,187). There were no restricted funds at the year end.

#### *Reserves policy*

The reserves policy and level of reserves reflects anticipated future requirements and is reviewed by the Trustees during the year. The Trustees consider the level of liquid reserves that it would be appropriate for the charity to maintain. The aim of the Trustees in 2024-2025 is to have liquid reserves sufficient to cover at least 18 months expenses, if required. The Trustees have concluded that the current level of reserves of £639,903 (2024: £670,187) of which £85,331 (2024: £112,401) are liquid reserves is satisfactory.

#### *Investment policy and powers*

The Trust Deed authorises the Trustees to make and hold investments using the general funds of the charity, but no such investments are presently held apart from bank interest.

#### **Structure, governance and management**

Harrow Samaritans is an independent charity affiliated to the national parent Samaritans organisation, which includes 201 branches. Samaritans provides confidential emotional support through volunteers.

The charity is controlled by its governing document, a deed of trust, and constitutes a Charitable Incorporated Organisation. It is a "linked charity" with the former Harrow Branch of Samaritans. It has adopted the Samaritans branch model constitution. The parent organisation is a company limited by guarantee, and was incorporated on 11th April 1963, under the Companies Act 1948.

# HARROW SAMARITANS

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

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The trustees who served during the year and up to the date of signature of the financial statements were:

S Herman	(Resigned 30 November 2024)
R Canter	(Resigned 30 November 2024)
J Reeve	(Resigned 30 November 2024)
J Burgin	
J New	(Resigned 30 November 2024)
M Broome	
K Thanki	(Resigned 27 June 2025)
M Das	
G Fernandes-Lawes	
C Freethy	
J Aitken	(Resigned 30 November 2024)
L Collins	(Appointed 23 November 2024)
P Gorasia	(Appointed 23 November 2024)
P Rubenstein	(Appointed 23 November 2024)

The governing body of the Central Charity is a Board of Trustees supported by five committees. Harrow Samaritans has a Leadership Team consisting of nine Trustees. The Branch Director has overall responsibility for the charity with deputies to assist in varying roles within the branch.

The appointment of trustees is governed by the Trust Deed of the charity. All Trustees are made aware of their responsibilities and have completed E-learning Trustee training and obtained their certificates.

The Trustees are responsible for keeping accounting records which disclose with accuracy the financial position of the charity. They are also responsible for safeguarding the assets of the charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees of the charity meet approximately every two months and decisions usually have the unanimous approval of the Trustees, but can be decided using a majority voting system. A minimum of 4 Trustees must be present for the meeting to be quorate.

During the year activities have been undertaken and are ongoing relating to areas of Health & Safety. In the past year a Fire Risk Assessment, Water Assessment, Gas safety check and PAT testing were conducted, to ensure the safety of our volunteers and visitors. Safety assessments were also carried out in our shop and flat. We also complete the monthly H&S Compliance Diary created by Samaritans Central Office.

The trustees' report was approved by the Board of Trustees.



L Collins  
**Trustee**

17 November 2025

# HARROW SAMARITANS

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HARROW SAMARITANS

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I report to the trustees on my examination of the financial statements of Harrow Samaritans (the charity) for the year ended 31 March 2025.

### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

### **Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

I have completed my examination. I confirm that no 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 charity as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.



### **Gary Howard FCA**

Howard Wilson Chartered Accountants  
36 Crown Rise  
Watford  
Hertfordshire  
WD25 0NE  
19 November 2025

# HARROW SAMARITANS

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2025**

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	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
<b>Income from:</b>			
Donations and legacies	3	6,655	11,722
Other trading activities	4	38,213	36,777
Investments	5	1,488	3,849
<b>Total income</b>		<u>46,356</u>	<u>52,348</u>
<b>Expenditure on:</b>			
Raising funds	6	48,156	26,145
Charitable activities	7	28,484	31,296
<b>Total expenditure</b>		<u>76,640</u>	<u>57,441</u>
<b>Net expenditure and movement in funds</b>		(30,284)	(5,093)
<b>Reconciliation of funds:</b>			
Fund balances at 1 April 2024		<u>670,187</u>	<u>675,280</u>
<b>Fund balances at 31 March 2025</b>		<u>639,903</u>	<u>670,187</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# HARROW SAMARITANS

## BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025		2024	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	12		554,572		557,786
<b>Current assets</b>					
Debtors	13	3,485		-	
Cash at bank and in hand		90,969		119,483	
		<u>94,454</u>		<u>119,483</u>	
<b>Creditors: amounts falling due within one year</b>	14	<u>(9,123)</u>		<u>(7,082)</u>	
<b>Net current assets</b>			85,331		112,401
<b>Total assets less current liabilities</b>			<u>639,903</u>		<u>670,187</u>
<b>The funds of the charity</b>					
Unrestricted funds	16		639,903		670,187
			<u>639,903</u>		<u>670,187</u>

The financial statements were approved by the trustees on 17 November 2025

*Greg Fernandes-Lawes*

G Fernandes-Lawes  
Trustee



L Collins  
Trustee

# HARROW SAMARITANS

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2025

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#### 1 Accounting policies

##### Charity information

Harrow Samaritans is an unincorporated charity governed by trust deed.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# HARROW SAMARITANS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	n/a
Leasehold improvements	20% reducing balance
Fixtures and fittings	25% on cost
Computers	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

# HARROW SAMARITANS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

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#### 1 Accounting policies

(Continued)

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

#### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

# HARROW SAMARITANS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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### 3 Income from donations and legacies

	<b>Unrestricted funds 2025 £</b>	<b>Unrestricted funds 2024 £</b>
Donations and gifts	6,655	10,222
Legacies	-	1,500
	<u>6,655</u>	<u>11,722</u>

### 4 Income from other trading activities

	<b>Unrestricted funds 2025 £</b>	<b>Unrestricted funds 2024 £</b>
Fundraising events	1,866	645
Shop income	20,720	21,734
Letting and licensing arrangements	14,800	13,800
Other income	827	598
	<u>38,213</u>	<u>36,777</u>

### 5 Income from investments

	<b>Unrestricted funds 2025 £</b>	<b>Unrestricted funds 2024 £</b>
Interest receivable	1,488	3,849
	<u>1,488</u>	<u>3,849</u>

# HARROW SAMARITANS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 6 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
<b>Fundraising and publicity</b>		
Advertising	25	256
	<hr/>	<hr/>
<b>Trading costs</b>		
Operating charity shops	5,689	6,196
Rental costs	31,537	3,557
Staff costs	10,905	16,136
	<hr/>	<hr/>
	48,131	25,889
	<hr/>	<hr/>
Total costs	48,156	26,145
	<hr/> <hr/>	<hr/> <hr/>

### 7 Expenditure on charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
<b>Direct costs</b>		
Depreciation and impairment	3,215	1,868
Branch premises costs	5,262	3,564
Cleaning	2,713	2,700
Telephone	4,174	4,518
Office costs	807	1,637
Repairs	5,713	7,299
Travel	2,892	2,590
Sundry costs	1,455	2,198
Levy to general office	(1,130)	1,784
Governance costs	1,500	2,144
Training	1,766	935
Bank charges	117	59
	<hr/>	<hr/>
	28,484	31,296
	<hr/>	<hr/>
<b>Analysis by fund</b>		
Unrestricted funds	28,484	31,296
	<hr/> <hr/>	<hr/> <hr/>

# HARROW SAMARITANS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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<b>8</b>	<b>Net movement in funds</b>	<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>
	The net movement in funds is stated after charging/(crediting):		
	Fees payable for the independent examination of the charity's financial statements	1,500	2,144
	Depreciation of owned tangible fixed assets	3,215	1,868
		<u>          </u>	<u>          </u>

### 9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 10 Employees

The average monthly number of employees during the year was:

	<b>2025</b>	<b>2024</b>
	<b>Number</b>	<b>Number</b>
Shop staff	1	1
Trustees	9	12
	<u>          </u>	<u>          </u>
Total	10	13
	<u>          </u>	<u>          </u>

### Employment costs

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Wages and salaries	10,678	15,803
Other pension costs	227	333
	<u>          </u>	<u>          </u>
	10,905	16,136
	<u>          </u>	<u>          </u>

There were no employees whose annual remuneration was more than £60,000.

### 11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

# HARROW SAMARITANS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 12 Tangible fixed assets

	Freehold land and buildings	Leasehold improvements	Fixtures and fittings	Computers	Total
	£	£	£	£	£
<b>Cost</b>					
At 1 April 2024	551,239	30,732	61,796	14,389	658,156
At 31 March 2025	551,239	30,732	61,796	14,389	658,156
<b>Depreciation and impairment</b>					
At 1 April 2024	-	26,954	59,440	13,975	100,369
Depreciation charged in the year	-	756	2,356	103	3,215
At 31 March 2025	-	27,710	61,796	14,078	103,584
<b>Carrying amount</b>					
At 31 March 2025	551,239	3,022	-	311	554,572
At 31 March 2024	551,239	3,777	2,356	414	557,786

### 13 Debtors

	2025	2024
	£	£
<b>Amounts falling due within one year:</b>		
Prepayments and accrued income	3,485	-

### 14 Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	3,842	608
Other creditors	-	63
Accruals and deferred income	5,281	6,411
	9,123	7,082

### 15 Retirement benefit schemes

	2025	2024
	£	£
<b>Defined contribution schemes</b>		
Charge to profit or loss in respect of defined contribution schemes	227	333

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

# HARROW SAMARITANS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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### 16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	<b>At 1 April 2024</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>At 31 March 2025</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
General funds	670,187	46,356	(76,640)	639,903
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Previous year:</b>	<b>At 1 April 2023</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>At 31 March 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
General funds	675,280	52,348	(57,441)	670,187
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

### 17 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

**HARROW SAMARITANS**

England & Wales - Charity number 1174064

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# Accounts

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Charity registration number 1174064

**HARROW SAMARITANS**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

# HARROW SAMARITANS

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees**

G Jayson  
S Herman  
R Canter  
J Reeve  
J Burgin  
A Peters  
J New  
M Broome  
K Thanki  
M Das  
G Fernandes-Lawes  
C Freethy  
J Aitken

**Charity number**

1174064

**Principal address**

44 Station Road  
Harrow  
HA1 2SQ

**Independent examiner**

Gary Howard FCA  
Howard Wilson Chartered Accountants  
36 Crown Rise  
Watford  
Hertfordshire  
WD25 0NE

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# HARROW SAMARITANS

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Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 13

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# HARROW SAMARITANS

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 MARCH 2024

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The trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

#### **Objectives and activities**

The objectives of the Charity are:

To enable persons within the Harrow and the surrounding areas, as well as elsewhere, who are experiencing feelings of distress and 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 in society a better understanding 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 objectives.

#### **Emotional Support**

To continue to provide emotional support by telephone and e-mail, and by reaching out to schools/colleges and the community.

Samaritans' values are based on its vision of a society in which fewer people die by suicide, or suffer despair and suicidal feelings by:

- Being able to acknowledge and respect the feelings of others
- Having the opportunity to explore difficult feelings
- Being listened to, in confidence and accepted without prejudice, thus alleviating despair and suicidal feelings
- Everyone having the right to make fundamental decisions about their own life, including the right to die by suicide.
- Follow good practice in Safeguarding children and adults at risk who are experiencing, or at risk of, serious harm or abuse

#### **Recruitment**

By raising awareness of the Samaritans in Harrow, to increase the number of volunteers in order to maintain and if possible, increase our availability. The branch aims to ensure diversity of recruits in line with the Equity, Diversity and Inclusion Policy.

#### **Fundraising**

- To ensure that our Charity Shop continues with its successful fundraising by collecting good and saleable stock.
- To carry out other fundraising activities organised from time to time by the fundraising sub-committee.

#### **Public benefit**

The Trustees confirm that they have complied with the duty in Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit "Charities and Public Benefit" in deciding what activities the Charity should undertake.

#### **Achievements and performance**

##### **Charity shop**

The shop has shown a decrease in intake since last year and continues to provide income with the shop manager and support of the shop volunteers.

# HARROW SAMARITANS

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

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#### Outreach

We have continued to make huge strides in Outreach this year thanks to our loyal team of volunteers, all of whom have made sure that we have never had to turn down a request for our attendance. We have had many schools approach us for our workshops - some regulars and others new.

We have been back to several schools, with whom we now have a partnership, which entails regular visits. We continue to make approaches to new schools. In addition, we are doing more outreach work with the community. We raised awareness in Harrow town centre, raised awareness outside doctors' surgeries, and attended a bereavement conference.

We continue to explore how we can expand our outreach team so we can have a larger reach and impact.

#### Recruitment, selection and training

- The branch depends on the work of the Recruitment/Selection and Training teams who recruit and train all year round. We hold three training sessions per year and these are vital to keeping and increasing our number of volunteers.
- A total of 26 potential volunteers had signed up for training, of these 19 are currently with the branch.
- Of the 26, 22 completed initial training and 4 left during training. The retention rate of those who completed initial training was approximately 85%. With proposed changes in recruitment and the introduction of new processes, we hope to avoid dropouts, increase intake and retention.
- We have very good and experienced trainers, but we do need to grow the training team. Efforts to recruit new people are ongoing.
- Our volunteers have answered 15,404 telephone calls during this period and have responded to 2,231 emails.
- We had 85 active listening volunteers at the end of March 2024.

#### Fundraising activities

Income has been raised by:

- Sales in our charity shop and on eBay, with some rental income from letting surplus accommodation there
- Donations from Harrow Samaritans supporters
- Government, local government and other supporter grants
- Sale of honey and hand cream from our beehives in the garden
- Sales from Samaritans Christmas Cards
- The branch lottery
- Internal fundraising activities and events
- Local business support
- Give As You Live commission on supporters' online purchases

#### Financial review

During the year there was income of £52,348 (2023: £71,217). Expenditure was £57,441 (2023: £85,903). This resulted in an excess of expenditure over income of £5,093 (2022: excess of expenditure over income £14,686). The net expenditure reduced unrestricted funds to £670,187 (2023: £675,280). There were no restricted funds at the year end.

#### *Reserves policy*

The reserves policy and level of reserves reflects anticipated future requirements and is reviewed by the Trustees during the year. The Trustees consider the level of liquid reserves that it would be appropriate for the charity to maintain. The aim of the Trustees is to have liquid reserves sufficient to cover at least 18 months expenses, if required. The Trustees have concluded that the current level of reserves of £670,187 (2023: £675,280) of which £112,401 (2023: £115,626) are liquid reserves is satisfactory.

#### *Investment policy*

##### **Investment powers**

The Trust Deed authorises the Trustees to make and hold investments using the general funds of the charity, but no such investments are presently held apart from bank interest.

# HARROW SAMARITANS

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

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#### Structure, governance and management

Harrow Samaritans is an independent charity affiliated to the national parent Samaritans organisation, which includes 201 branches. Samaritans provides confidential emotional support through volunteers.

The charity is controlled by its governing document, a deed of trust, and constitutes a Charitable Incorporated Organisation. It is a "linked charity" with the former Harrow Branch of Samaritans. It has adopted the Samaritans branch model constitution. The parent organisation is a company limited by guarantee, and was incorporated on 11th April 1963, under the Companies Act 1948.

The trustees who served during the year and up to the date of signature of the financial statements were:

G Jayson

S Herman

R Canter

J Reeve

J Burgin

A Peters

J New

M Broome

(Appointed 24 January 2024)

K Thanki

(Appointed 1 January 2024)

M Das

(Appointed 25 November 2023)

G Fernandes-Lawes

(Appointed 25 November 2023)

C Freethy

(Appointed 25 November 2023)

J Aitken

(Appointed 25 November 2023)

The governing body of the Central Charity is a Board of Trustees supported by five committees. Harrow Samaritans has a Leadership Team consisting of eleven Trustees. The Branch Director has overall responsibility for the charity with deputies to assist in varying roles within the branch.

The appointment of trustees is governed by the Trust Deed of the charity. All Trustees are made aware of their responsibilities and have completed E-learning Trustee training and obtained their certificates.

The Trustees are responsible for keeping accounting records which disclose with accuracy the financial position of the charity. They are also responsible for safeguarding the assets of the charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees of the charity meet approximately every two months and decisions usually have the unanimous approval of the Trustees, but can be decided using a majority voting system. A minimum of 4 Trustees must be present for the meeting to be quorate.

During the year activities have been undertaken and are ongoing relating to areas of Health & Safety. In the past year a Fire Risk Assessment, Water Assessment, Gas safety check and PAT testing were conducted, to ensure the safety of our volunteers and visitors. Safety assessments were also carried out in our shop and flat. We also complete the monthly H&S Compliance Diary created by Samaritans Central Office.

The trustees' report was approved by the Board of Trustees.



K Thanki

**Trustee**

28 January 2025

# HARROW SAMARITANS

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HARROW SAMARITANS

---

I report to the trustees on my examination of the financial statements of Harrow Samaritans (the charity) for the year ended 31 March 2024.

### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. 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**

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.



**Gary Howard FCA**

Howard Wilson Chartered Accountants  
36 Crown Rise  
Watford  
Hertfordshire  
WD25 0NE

Dated: 28 January 2025

# HARROW SAMARITANS

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2024**

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	Notes	Unrestricted funds 2024 £	Unrestricted funds 2023 £
<b>Income from:</b>			
Donations and legacies	3	11,722	33,367
Other trading activities	4	36,777	37,850
Investments	5	3,849	-
<b>Total income</b>		<u>52,348</u>	<u>71,217</u>
<b>Expenditure on:</b>			
Raising funds	6	26,145	20,071
Charitable activities	7	31,296	65,832
<b>Total expenditure</b>		<u>57,441</u>	<u>85,903</u>
<b>Net expenditure and movement in funds</b>		(5,093)	(14,686)
<b>Reconciliation of funds:</b>			
Fund balances at 1 April 2023		<u>675,280</u>	<u>689,966</u>
<b>Fund balances at 31 March 2024</b>		<u>670,187</u>	<u>675,280</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# HARROW SAMARITANS

## BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024		2023	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	11		557,786		559,654
<b>Current assets</b>					
Debtors	12	-		3,790	
Cash at bank and in hand		119,483		120,192	
		<u>119,483</u>		<u>123,982</u>	
<b>Creditors: amounts falling due within one year</b>	13	<u>(7,082)</u>		<u>(8,356)</u>	
<b>Net current assets</b>			<u>112,401</u>		<u>115,626</u>
<b>Total assets less current liabilities</b>			<u>670,187</u>		<u>675,280</u>
<b>The funds of the charity</b>					
Unrestricted funds	15		<u>670,187</u>		<u>675,280</u>
			<u>670,187</u>		<u>675,280</u>

The financial statements were approved by the trustees on 28 January 2025



K Thanki  
Trustee



G Fernandes-Lawes  
Trustee

# HARROW SAMARITANS

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2024

---

#### 1 Accounting policies

##### Charity information

Harrow Samaritans is an unincorporated charity governed by trust deed.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# HARROW SAMARITANS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

---

### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	n/a
Leasehold improvements	20% reducing balance
Fixtures and fittings	25% on cost
Computers	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

# HARROW SAMARITANS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

---

#### 1 Accounting policies

(Continued)

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

#### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

# HARROW SAMARITANS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

---

### 3 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations and gifts	10,222	29,719
Legacies	1,500	3,648
	<u>11,722</u>	<u>33,367</u>

### 4 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising events	645	-
Shop income	21,734	23,781
Letting and licensing arrangements	13,800	13,800
Other income	598	269
	<u>36,777</u>	<u>37,850</u>

### 5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	3,849	-
	<u>3,849</u>	<u>-</u>

# HARROW SAMARITANS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 6 Expenditure on raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
<b>Fundraising and publicity</b>		
Advertising	256	448
	<hr/>	<hr/>
<b>Trading costs</b>		
Operating charity shops	9,753	7,913
Staff costs	16,136	11,710
	<hr/>	<hr/>
	25,889	19,623
	<hr/>	<hr/>
Total costs	26,145	20,071
	<hr/> <hr/>	<hr/> <hr/>

### 7 Expenditure on charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
<b>Direct costs</b>		
Depreciation	1,868	1,231
Branch premises costs	3,564	6,517
Cleaning	2,700	2,700
Telephone	4,518	3,402
Office costs	1,637	3,261
Repairs	7,299	36,631
Travel	2,590	2,153
Sundry costs	2,198	1,707
Levy to general office	1,784	4,786
Governance costs	2,144	3,444
Training	935	-
Bank charges	59	-
	<hr/>	<hr/>
	31,296	65,832
	<hr/> <hr/>	<hr/> <hr/>
<b>Analysis by fund</b>		
Unrestricted funds	31,296	65,832
	<hr/> <hr/>	<hr/> <hr/>

Governance costs comprise of independent examiner's fees of £2,144 (2023 - £3,444).

### 8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

# HARROW SAMARITANS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 9 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Shop staff	1	1
Trustees	12	7
	<hr/>	<hr/>
Total	13	8
	<hr/> <hr/>	<hr/> <hr/>

### Employment costs

	2024 £	2023 £
Wages and salaries	15,803	11,591
Other pension costs	333	119
	<hr/>	<hr/>
	16,136	11,710
	<hr/> <hr/>	<hr/> <hr/>

There were no employees whose annual remuneration was more than £60,000.

### 10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

### 11 Tangible fixed assets

	Freehold land and buildings £	Leasehold improvements £	Fixtures and fittings £	Computers £	Total £
<b>Cost</b>					
At 1 April 2023	551,239	30,732	61,796	14,389	658,156
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2024	551,239	30,732	61,796	14,389	658,156
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Depreciation and impairment</b>					
At 1 April 2023	-	26,010	58,655	13,837	98,502
Depreciation charged in the year	-	945	785	138	1,868
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2024	-	26,955	59,440	13,975	100,370
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Carrying amount</b>					
At 31 March 2024	551,239	3,777	2,356	414	557,786
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 March 2023	551,239	4,722	3,141	552	559,654
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

# HARROW SAMARITANS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 12 Debtors

	2024	2023
	£	£
<b>Amounts falling due within one year:</b>		
Prepayments and accrued income	-	3,790
	<u>          </u>	<u>          </u>

### 13 Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	608	645
Other creditors	63	-
Accruals and deferred income	6,411	7,711
	<u>          </u>	<u>          </u>
	<u>7,082</u>	<u>8,356</u>

### 14 Retirement benefit schemes

	2024	2023
	£	£
<b>Defined contribution schemes</b>		
Charge to profit or loss in respect of defined contribution schemes	333	119
	<u>          </u>	<u>          </u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

### 15 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
General funds	675,280	52,348	(57,441)	670,187
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Previous year:</b>	<b>At 1 April 2022</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>At 31 March 2023</b>
	£	£	£	£
General funds	689,966	71,217	(85,903)	675,280
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

### 16 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

**HARROW SAMARITANS**

England & Wales - Charity number 1174064

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# Accounts

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Charity registration number 1174064

**HARROW SAMARITANS**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

# HARROW SAMARITANS

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees**

G Jayson  
S Herman  
R Canter  
J Reeve  
J Burgin  
A Peters  
J New

**Charity number**

1174064

**Independent examiner**

Grunberg & Co Ltd  
5 Technology Park  
Colindeep Lane  
Colindale  
London  
United Kingdom  
NW9 6BX

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# HARROW SAMARITANS

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Statement of financial position	8
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# HARROW SAMARITANS

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 MARCH 2023

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The Trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

#### **Objectives and activities**

The objectives of the Charity are:

To enable persons within the Harrow and the surrounding areas, as well as elsewhere, who are experiencing feelings of distress and 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 in society a better understanding 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 objectives.

#### **Emotional Support**

To continue to provide emotional support by telephone and e-mail, and by reaching out to schools/colleges and the community.

Samaritans' values are based on its vision of a society in which fewer people die by suicide, or suffer despair and suicidal feelings by:

- Being able to acknowledge and respect the feelings of others
- Having the opportunity to explore difficult feelings
- Being listened to, in confidence and accepted without prejudice, thus alleviating despair and suicidal feelings
- Everyone having the right to make fundamental decisions about their own life, including the right to die by suicide.
- Follow good practice in Safeguarding children and adults at risk who are experiencing, or at risk of, serious harm or abuse

#### **Recruitment**

By raising awareness of the Samaritans in Harrow, to increase the number of volunteers in order to maintain and if possible, increase our availability. The branch aims to ensure diversity of recruits in line with the Equity, Diversity and Inclusion Policy.

#### **Fund Raising**

- To ensure that our Charity Shop continues with its successful fundraising by collecting good and saleable stock.
- To carry out other fund-raising activities organised from time to time by the fund-raising deputy director.

#### **Public benefit**

The Trustees confirm that they have complied with the duty in Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit "Charities and Public Benefit" in deciding what activities the Charity should undertake.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

#### **Achievements and performance**

##### **Charity shop**

The shop has shown a small increase in intake since last year and continues to provide income with the shop Manager and support of the shop volunteers.

# HARROW SAMARITANS

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2023**

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### **Outreach**

We have continued to make huge strides in Outreach this year thanks to our loyal team of volunteers, all of whom have made sure that we have never had to turn down a request for our attendance. We have had many schools approach us for our workshops - some regulars and others new. Samaritans central office launched a new and comprehensive PowerPoint presentation last year which we, as a team, have adapted to our needs. For us, the emphasis is on interaction, not a lecture. It encourages the children to think and participate.

We have been back to several schools, with whom we now have a partnership such as John Lyon, Hatch End and Alexandra School, which entails regular visits every term. We continue to make approaches to new schools, such as Bentley Wood, Harrow High, etc. In addition, we are doing more outreach work with the community. We were invited to a bereavement support charity to train their volunteers in telephone listening skills. We are on the Harrow Council Children and Young People Support group, where we attend conferences to raise awareness and network with like-minded charities and mental health workers. We have been part of the Harrow Conversation team and manned stalls in central Harrow to raise awareness.

New volunteers have shown an interest in outreach. Hopefully the team will expand so that we can have a bigger reach without drawing on the same people, who, I know, are often stretched. We cover a lot through our outreach, but we are always looking for extra volunteers so that we can expand our reach.

### **Recruitment, selection and training**

- The branch depends on the work of the Recruitment/Selection and Training teams who recruit and train all year round. We hold three training sessions per year and these are vital to keeping and increasing our number of volunteers.
- A total of 27 potential volunteers had signed up for training, of these 14 are currently with the branch.
- Of the 27, 20 completed training. 2 withdrew just before the first session, 4 left for personal reasons early in the training and 1 was deselected during training. The retention rate of those who complete training is approximately 70%. With proposed changes in recruitment and the introduction of new processes, we hope to avoid dropouts, increase intake and retention.
- We have some very good and experienced trainers, but we do need to grow the training team. Efforts to recruit new people are ongoing.
- Our volunteers have answered 19,985 telephone calls during this period and have responded to 2,000 emails.
- We had 95 active listening volunteers at the end of March 2023.

### **Fundraising activities**

Income has been raised by:

- Sales in our charity shop and on e-bay, with some rental income from letting surplus accommodation there
- A legacy in the Will of a Harrow Samaritans supporter
- Government, local government and other supporter grants
- Sale of honey and handcream from our beehives in the garden
- Sales from Samaritans Christmas Cards
- The branch lottery
- Internal fundraising activities and events
- Local business support
- Give As You Live commission on supporters' on-line purchases

# HARROW SAMARITANS

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

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#### Financial review

##### Investment powers

The Trust Deed authorises the trustees to make and hold investments using the general funds of the charity, but no such investments are presently held.

During the year there was income of £71,217 (2022: £86,676). Expenditure was £85,903 (2022: £62,862). This resulted in an excess of expenditure over income of £14,686 (2022: excess of income over expenditure £23,814). The net expenditure reduced unrestricted funds to £675,280 (2022: £689,966). There were no restricted funds (2022: £nil) at the year-end.

#### Reserves policy

The reserves policy and level of reserves reflects anticipated future requirements and is reviewed by the Trustees during the year. The Trustees consider the level of liquid reserves that it would be appropriate for the charity to maintain. The aim of the Trustees is to have liquid reserves sufficient to cover at least 18 months expenses, if required. The Trustees have concluded that the current level of reserves of £675,280 (2022: £689,966) of which £115,626 (2022: £127,900) are liquid reserves is satisfactory.

#### Structure, governance and management

##### Structure

Harrow Samaritans is an independent charity affiliated to the national parent Samaritans organisation, which includes 201 branches. Samaritans provides confidential emotional support through volunteers.

##### Governance

The charity is controlled by its governing document, a deed of trust, and constitutes a Charitable Incorporated Organisation. It is a "linked charity" with the former Harrow Branch of Samaritans. It has adopted the Samaritans branch model constitution. The parent organisation is a company limited by guarantee, and was incorporated on 11th April 1963, under the Companies Act 1948.

##### Management

The governing body of the Central Charity is a Board of Trustees supported by five committees. Harrow Samaritans has a Leadership Team consisting of eleven Trustees. The Branch Director has overall responsibility for the charity with deputies to assist in varying roles within the branch.

The appointment of trustees is governed by the Trust Deed of the charity. All trustees are made aware of their responsibilities and have completed E-learning Trustee training and obtained their certificates.

The Trustees are responsible for keeping accounting records which disclose with accuracy the financial position of the charity. They are also responsible for safeguarding the assets of the charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees of the charity meet approximately every two months and decisions usually have the unanimous approval of the trustees, but can be decided using a majority voting system. A minimum of 4 trustees must be present for the meeting to be quorate.

During the year activities have been undertaken and are ongoing relating to areas of Health & Safety. In the past year a Fire Risk Assessment, Water Assessment, Gas safety check and PAT testing were conducted, to ensure the safety of our volunteers and visitors. Safety assessments were also carried out in our shop and flat. We also complete the monthly H&S Compliance Diary created by Samaritans Central Office.

# HARROW SAMARITANS

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

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The Trustees who served during the year and up to the date of signature of the financial statements were:

G Jayson

S Herman

R Canter

J Reeve

J Burgin

SA Sawyer

(Resigned 10 January 2023)

Z Parvez

(Resigned 2 April 2023)

A Peters

M Kitto

(Resigned 3 April 2023)

D Mercey

(Resigned 14 March 2023)

J New

#### REFERENCE AND ADMINISTRATIVE DETAILS

##### Registered Charity number

1174064

##### Principal address

44 Station Road

Harrow

London

HA1 2SQ

##### Trustees

Jane Reeve

Joyce New

Rosy Canter

Sandy Herman

Janice Burgin

Geoffrey Jayson (Treasurer)

Sharen Ann Sawyer (resigned 10 January 2023)

Zahid Parvez (resigned 2 April 2023)

Asher Peters

Mary Kitto (resigned 3 April 2023)

Danielle Mercey (Chair – resigned 14 March 2023)

##### Independent Examiner

Grunberg & Co Limited

Chartered Accountants

5 Technology Park

Colindeep Lane

Colindale

London

NW9 6BX

# HARROW SAMARITANS

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2023**

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The Trustees' report was approved by the Board of Trustees.



G Jayson  
Trustee

25 November 2023

# HARROW SAMARITANS

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF HARROW SAMARITANS

---

I report to the Trustees on my examination of the financial statements of Harrow Samaritans (the Charity) for the year ended 31 March 2023.

#### **Responsibilities and basis of report**

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

I report in respect of my examination of the Charity's financial statements carried out under section 145 of the 2011 Act. 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**

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 Charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.



**Robert Bean BA ACA**  
**ICAEW**  
**Grunberg & Co Limited**  
**Chartered Accountants**  
5 Technology Park  
Colindeep Lane  
Colindale  
London  
NW9 6BX  
United Kingdom

Dated: 27/11/2023  
.....

# HARROW SAMARITANS

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
<b><u>Income and endowments from:</u></b>					
Donations and legacies	2	33,367	41,739	5,000	46,739
Other trading activities	3	37,850	33,545	-	33,545
Other income	4	-	6,392	-	6,392
<b>Total income</b>		<u>71,217</u>	<u>81,676</u>	<u>5,000</u>	<u>86,676</u>
<b><u>Expenditure on:</u></b>					
Raising funds	5	23,067	23,991	-	23,991
Charitable activities	6	62,836	33,871	5,000	38,871
<b>Total expenditure</b>		<u>85,903</u>	<u>57,862</u>	<u>5,000</u>	<u>62,862</u>
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		(14,686)	23,814	-	23,814
Fund balances at 1 April 2022		689,966	666,152	-	666,152
<b>Fund balances at 31 March 2023</b>		<u><u>675,280</u></u>	<u><u>689,966</u></u>	<u><u>-</u></u>	<u><u>689,966</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# HARROW SAMARITANS

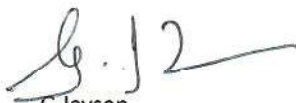
## STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2023

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	Notes	2023		2022	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	10		559,654		562,066
<b>Current assets</b>					
Debtors	11	3,790		3,523	
Cash at bank and in hand		120,192		133,293	
		<u>123,982</u>		<u>136,816</u>	
<b>Creditors: amounts falling due within one year</b>	12	<u>(8,356)</u>		<u>(8,916)</u>	
Net current assets			115,626		127,900
<b>Total assets less current liabilities</b>			<u>675,280</u>		<u>689,966</u>
<b>Income funds</b>					
Unrestricted funds			675,280		689,966
			<u>675,280</u>		<u>689,966</u>

The financial statements were approved by the Trustees on 25 November 2023

  
G Jayson  
Trustee

# HARROW SAMARITANS

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2023

---

#### 1 Accounting policies

##### Charity information

Harrow Samaritans is an unincorporated charity governed by a trust deed.

##### 1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

##### 1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

##### 1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# HARROW SAMARITANS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	n/a
Leasehold improvements	20% on reducing balance
Fixtures and fittings	25% on cost and fully depreciated
Computers	25% on reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.9 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

# HARROW SAMARITANS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

#### 1 Accounting policies

(Continued)

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

#### 2 Donations and legacies

	Unrestricted funds	Unrestricted funds	Restricted funds	Total
	2023	2022	2022	2022
	£	£	£	£
Donations and gifts	29,719	12,361	5,000	17,361
Legacies receivable	3,648	29,378	-	29,378
	<u>33,367</u>	<u>41,739</u>	<u>5,000</u>	<u>46,739</u>

# HARROW SAMARITANS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 3 Other trading activities

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Shop income	23,781	19,735
Letting and licensing arrangements	13,800	13,800
Trading activity income: other	269	10
	<u>          </u>	<u>          </u>
Other trading activities	<u>37,850</u>	<u>33,545</u>

### 4 Other income

	Total	Unrestricted funds
	2023	2022
	£	£
Other income	-	6,392
	<u>          </u>	<u>          </u>

### 5 Raising funds

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
<u>Fundraising and publicity</u>		
Support costs	3,444	3,117
	<u>          </u>	<u>          </u>
Fundraising and publicity	<u>3,444</u>	<u>3,117</u>
<u>Trading costs</u>		
Operating charity shop and flat	19,623	20,874
	<u>          </u>	<u>          </u>
	<u>23,067</u>	<u>23,991</u>

# HARROW SAMARITANS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 6 Charitable activities

	Emotional support and suicide prevention 2023 £	Emotional support and suicide prevention 2022 £
Depreciation and impairment	1,231	1,641
Rates and water	6,517	3,900
Cleaning	2,700	2,755
Telephone	3,402	4,026
Printing, postage & stationery	369	282
Advertising	448	35
Computer, IT & software	2,892	1,507
Sundries	1,707	1,145
Motor & travel	2,153	2,237
Volunteer training & support	-	62
Repairs and maintenance (branch)	36,631	16,747
	<u>58,050</u>	<u>34,337</u>
Share of governance costs (see note 7)	4,786	4,534
	<u>62,836</u>	<u>38,871</u>
<b>Analysis by fund</b>		
Unrestricted funds	62,836	33,871
Restricted funds	-	5,000
	<u>62,836</u>	<u>38,871</u>

### 7 Support costs

	Support costs £	Governance costs £	2023 £	2022 £
Levy to general office	-	4,786	4,786	4,534
Independent examination fees	-	3,444	3,444	3,117
	<u>-</u>	<u>8,230</u>	<u>8,230</u>	<u>7,651</u>
Analysed between				
Fundraising	-	3,444	3,444	3,117
Charitable activities	-	4,786	4,786	4,534
	<u>-</u>	<u>8,230</u>	<u>8,230</u>	<u>7,651</u>

# HARROW SAMARITANS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

#### 8 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

#### 9 Employees

The average monthly number of employees during the year was:

2023 Number	2022 Number
1	1
<u>1</u>	<u>1</u>

There were no employees whose annual remuneration was more than £60,000.

#### 10 Tangible fixed assets

	Freehold land and buildings £	Leasehold improvements £	Fixtures and fittings £	Computers £	Total £
<b>Cost</b>					
At 1 April 2022	551,239	30,732	61,796	14,389	658,156
At 31 March 2023	<u>551,239</u>	<u>30,732</u>	<u>61,796</u>	<u>14,389</u>	<u>658,156</u>
<b>Depreciation and impairment</b>					
At 1 April 2022	-	24,829	57,608	13,653	96,090
Depreciation charged in the year	-	1,181	1,047	184	2,412
At 31 March 2023	<u>-</u>	<u>26,010</u>	<u>58,655</u>	<u>13,837</u>	<u>98,502</u>
<b>Carrying amount</b>					
At 31 March 2023	<u>551,239</u>	<u>4,722</u>	<u>3,141</u>	<u>552</u>	<u>559,654</u>
At 31 March 2022	<u>551,239</u>	<u>5,903</u>	<u>4,188</u>	<u>736</u>	<u>562,066</u>

#### 11 Debtors

	2023 £	2022 £
<b>Amounts falling due within one year:</b>		
Prepayments and accrued income	3,790	3,523
	<u>3,790</u>	<u>3,523</u>

# HARROW SAMARITANS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

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**12 Creditors: amounts falling due within one year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trade creditors	645	1,205
Accruals and deferred income	7,711	7,711
	<u>8,356</u>	<u>8,916</u>

**13 Related party transactions**

There were no disclosable related party transactions during the year (2022 - £5,000).

**HARROW SAMARITANS**

England & Wales - Charity number 1174064

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# Accounts

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Charity registration number 1174064

**HARROW SAMARITANS**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**  
**PAGES FOR FILING WITH REGISTRAR**

# HARROW SAMARITANS

## LEGAL AND ADMINISTRATIVE INFORMATION

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### Trustees

G Jayson  
S Herman  
R Canter  
J Reeve  
J Burgin (Appointed 1 December 2021)  
SA Sawyer  
Z Parvez (Appointed 1 December 2021)  
A Peters (Appointed 1 December 2021)  
M Kitto (Appointed 1 December 2021)  
D Merccy (Appointed 1 December 2021)  
J New

### Charity number

1174064

### Independent examiner

Grunberg & Co Ltd  
5 Technology Park  
Colindeep Lane  
Colindale  
London  
United Kingdom  
NW9 6BX

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# HARROW SAMARITANS

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Statement of financial position	8
Notes to the financial statements	9 - 15

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# HARROW SAMARITANS

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 MARCH 2022

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The Trustees present their annual report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

#### **Objectives and activities**

The objectives of the Charity are:

To enable persons within the Harrow and the surrounding areas, as well as elsewhere, who are experiencing feelings of distress and 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 in society a better understanding 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 objectives.

#### **Emotional Support**

To continue to provide emotional support by telephone and e-mail, and by reaching out to schools/colleges and the community.

Samaritans' values are based on its vision of a society in which fewer people die by suicide, or suffer despair and suicidal feelings by:

- Being able to acknowledge and respect the feelings of others
- Having the opportunity to explore difficult feelings
- Being listened to, in confidence and accepted without prejudice, thus alleviating despair and suicidal feelings
- Everyone having the right to make fundamental decisions about their own life, including the right to die by suicide.
- Follow good practice in Safeguarding children and adults at risk who are experiencing, or at risk of, serious harm or abuse

#### **Recruitment**

- By raising awareness of the Samaritans in Harrow, to increase the number of volunteers in order to maintain and if possible, increase our availability. The branch aims to ensure diversity of recruits in line with the Equity, Diversity and Inclusion Policy.

#### **Fund Raising**

- To ensure that our Charity Shop continues with its successful fundraising by collecting good and saleable stock.
- To carry out other fund-raising activities organised from time to time by the fund raising deputy director.

#### **Public benefit**

The Trustees confirm that they have complied with the duty in Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit "Charities and Public Benefit" in deciding what activities the Charity should undertake.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

#### **Achievements and performance**

##### **Charity shop**

- The Charity Shop has been able to re-open, but sales remain below pre-Covid levels.

# HARROW SAMARITANS

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2022**

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### **Outreach**

This year our outreach team has grown in number to over a dozen, and we have focused on our school visits making up for the forced distancing through lockdown. Schools and children have welcomed us back. Unfortunately, for the moment our workshops are restricted to 14-year-olds and above by Samaritans Central Office. We are hoping to reach out to younger children as soon as we can, in order to sow the seeds of good mental health.

Our increase in numbers has been brilliant. It has allowed us to talk to several classes of one school year at the same time. Schools have found this easier to schedule into their PHSE or mental health timetable and so we have had several invitations.

After almost a year of canvassing we were invited into the Jewish Free School and had successful workshops with 300 children in Year 10. The children were interactive, and we felt they absorbed our message. Their pastoral lead valued our visit and has asked for continued support.

Other school visits included Hatch End High, Alec Reed Academy and Uxbridge College. This November we have been invited back to John Lyon school – with whom we now have a partnership.

We have also established a wonderful connection with Alexandra Special Education School over the year, where we support parents, teachers and guardians with regular coffee morning visits.

In addition to schools, we continue to work with the rail network providing support and raising awareness. Several of our volunteers also support other branches on the Homeless Outreach Team, which makes itself visible and available to the homeless in Central London, if they wish to talk.

We cover a lot through our outreach, but we are always looking for extra volunteers so that we can expand our reach.

### **Recruitment, selection and training**

- The branch depends on the work of the Recruitment/Selection and Training teams who recruit and train all year round. We hold three training sessions per year, each for 10 volunteers, and these are vital to keeping and increasing our number of volunteers.
- Over the accounting year 29 volunteers started training and 25 completed their initial training.
- Our volunteers have answered 19,695 telephone calls during this period and have responded to 2,500 emails. Volunteers spent over 5,000 hours on the phones.
- We had 72 active listening volunteers at the end of March 2022.

### **Fundraising activities**

Income has been raised by:

- Sales in our charity shop and on e-bay, with some rental income from letting surplus accommodation there
- A legacy in the Will of a Harrow Samaritans supporter
- Government, local government and other supporter grants
- Sale of honey and handcream from our beehives in the garden
- Sales from Samaritans Christmas Cards
- The branch lottery
- Internal fundraising activities and events
- Local business support
- Give As You Live commission on supporters' on-line purchases

# HARROW SAMARITANS

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

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#### Financial review

##### Investment powers

The Trust Deed authorises the trustees to make and hold investments using the general funds of the charity, but no such investments are presently held.

During the year there was income of £86,676 (2021: £101,358) including Restricted Funds of £5,000 (2021: £8,948). Expenditure was £62,862 (2021: £62,134) including £5,000 (2021: £328) from restricted funds. This resulted in an excess of unrestricted income over expenditure of £23,814 (2021: excess of £39,224). During the year restricted funds of £nil (2021: £8,620) were transferred from restricted to unrestricted after satisfaction of the conditions.

The net income increased unrestricted funds to £689,966 (2021: £666,152). There were no restricted funds (2021: £nil) at the year-end.

##### Reserves policy

The reserves policy and level of reserves reflects anticipated future requirements and is reviewed by the Trustees during the year. The Trustees consider the level of liquid reserves that it would be appropriate for the charity to maintain. The aim of the Trustees is to have liquid reserves sufficient to cover at least 18 months expenses, if required. The Trustees have concluded that the current level of reserves of £689,966 (2021: £666,152) of which £127,900 (2021: £100,969) are liquid reserves is satisfactory.

#### Structure, governance and management

##### Structure

Harrow Samaritans is an independent charity affiliated to the national parent Samaritans organisation, which includes 201 branches. Samaritans provides confidential emotional support through volunteers.

##### Governance

The charity is controlled by its governing document, a deed of trust, and constitutes a Charitable Incorporated Organisation. It is a "linked charity" with the former Harrow Branch of Samaritans. It has adopted the Samaritans branch model constitution. The parent organisation is a company limited by guarantee, and was incorporated on 11th April 1963, under the Companies Act 1948.

##### Management

The governing body of the Central Charity is a Board of Trustees supported by five committees. Harrow Samaritans has a Leadership Team consisting of eleven Trustees. The Branch Director has overall responsibility for the charity with deputies to assist in varying roles within the branch.

The appointment of trustees is governed by the Trust Deed of the charity. All trustees are made aware of their responsibilities and have completed E-learning Trustee training and obtained their certificates.

The Trustees are responsible for keeping accounting records which disclose with accuracy the financial position of the charity. They are also responsible for safeguarding the assets of the charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees of the charity meet approximately every two months and decisions usually have the unanimous approval of the trustees, but can be decided using a majority voting system. A minimum of 4 trustees must be present for the meeting to be quorate.

During the year activities have been undertaken and are ongoing relating to areas of Health & Safety. In the past year a Fire Risk Assessment, Water Assessment, Gas safety check and PAT testing were conducted, to ensure the safety of our volunteers and visitors. Safety assessments were also carried out in our shop and flat.

# HARROW SAMARITANS

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

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The Trustees who served during the year and up to the date of signature of the financial statements were:

P Rubenstein	(Resigned 30 November 2021)
G Jayson	
K Thanki	(Resigned 30 November 2021)
M Anand	(Resigned 30 November 2021)
S Herman	
R Canter	
J Reeve	
J Burgin	(Appointed 1 December 2021)
SA Sawyer	
Z Parvez	(Appointed 1 December 2021)
A Peters	(Appointed 1 December 2021)
M Kitto	(Appointed 1 December 2021)
D Mercey	(Appointed 1 December 2021)
J New	

#### REFERENCE AND ADMINISTRATIVE DETAILS

##### Registered Charity number

1174064

##### Principal address

44 Station Road  
Harrow  
London  
HA1 2SQ

##### Trustees

Jane Reeve  
Paul Rubenstein (resigned 30 November 2021)  
Joyce New  
Rosy Canter  
Manju Anand (Chair - resigned 30 November 2021)  
Sandy Herman  
Janice Burgin (appointed 1 December 2021)  
Geoffrey Jayson (Treasurer)  
Keval Thanki (resigned 30 November 2021)  
Sharen Ann Sawyer  
Zahid Parvez (appointed 1 December 2021)  
Asher Peters (appointed 1 December 2021)  
Mary Kitto (appointed 1 December 2021)  
Danielle Mercey (Chair – appointed 1 December 2021)

##### Independent Examiner

Grunberg & Co Limited  
Chartered Accountants  
5 Technology Park  
Colindeep Lane  
Colindale  
London  
NW9 6BX

##### COVID-19 IMPLICATIONS

Face to face calls remain suspended awaiting new guidance from Samaritans Central Office.

# HARROW SAMARITANS

## TRUSTEES' REPORT (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2022*

---

The Trustees' report was approved by the Board of Trustees.

D Mercey  
Trustee



27 November 2022

# HARROW SAMARITANS

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF HARROW SAMARITANS

---

I report to the Trustees on my examination of the financial statements of Harrow Samaritans (the Charity) for the year ended 31 March 2022.

#### Responsibilities and basis of report

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

I report in respect of my examination of the Charity's financial statements carried out under section 145 of the 2011 Act. 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

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 Charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.



**Robert Bean BA ACA**  
**ICAEW**  
**Grunberg & Co Limited**  
**Chartered Accountants**  
5 Technology Park  
Colindeep Lane  
Colindale  
London  
NW9 6BX  
United Kingdom

Dated: 28 November 2022

# HARROW SAMARITANS

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
	Notes						
<b>Income and endowments from:</b>							
Donations and legacies	2	41,739	5,000	46,739	38,294	8,948	47,242
Other trading activities	3	33,545	-	33,545	18,008	-	18,008
Other income	4	6,392	-	6,392	36,108	-	36,108
<b>Total income</b>		<b>81,676</b>	<b>5,000</b>	<b>86,676</b>	<b>92,410</b>	<b>8,948</b>	<b>101,358</b>
<b>Expenditure on:</b>							
Raising funds	5	23,991	-	23,991	36,683	-	36,683
Charitable activities	6	33,871	5,000	38,871	25,123	328	25,451
<b>Total expenditure</b>		<b>57,862</b>	<b>5,000</b>	<b>62,862</b>	<b>61,806</b>	<b>328</b>	<b>62,134</b>
Gross transfers between funds		-	-	-	8,620	(8,620)	-
<b>Net income for the year/ Net movement in funds</b>		<b>23,814</b>	<b>-</b>	<b>23,814</b>	<b>39,224</b>	<b>-</b>	<b>39,224</b>
Fund balances at 1 April 2021		666,152	-	666,152	626,928	-	626,928
<b>Fund balances at 31 March 2022</b>		<b>689,966</b>	<b>-</b>	<b>689,966</b>	<b>666,152</b>	<b>-</b>	<b>666,152</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# HARROW SAMARITANS

## STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2022

---

	Notes	2022		2021	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	10		562,066		565,183
<b>Current assets</b>					
Debtors	11	3,523		3,183	
Cash at bank and in hand		133,293		106,909	
		<u>136,816</u>		<u>110,092</u>	
<b>Creditors: amounts falling due within one year</b>	12	<u>(8,916)</u>		<u>(9,123)</u>	
Net current assets			127,900		100,969
<b>Total assets less current liabilities</b>			<u>689,966</u>		<u>666,152</u>
<b>Income funds</b>					
Unrestricted funds			689,966		666,152
			<u>689,966</u>		<u>666,152</u>

The financial statements were approved by the Trustees on 27 November 2022

D Mercey  
Trustee



# HARROW SAMARITANS

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2022

---

#### 1 Accounting policies

##### Charity information

Harrow Samaritans is an unincorporated charity governed by a trust deed.

##### 1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

##### 1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

##### 1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# HARROW SAMARITANS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

---

### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	n/a
Leasehold improvements	20% on reducing balance
Fixtures and fittings	25% on cost and fully depreciated
Computers	25% on reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.9 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

# HARROW SAMARITANS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 1 Accounting policies

(Continued)

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

### 2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Donations and gifts	12,361	5,000	17,361	38,294	8,948	47,242
Legacies receivable	29,378	-	29,378	-	-	-
	<u>41,739</u>	<u>5,000</u>	<u>46,739</u>	<u>38,294</u>	<u>8,948</u>	<u>47,242</u>

# HARROW SAMARITANS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 3 Other trading activities

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Shop income	19,735	4,241
Letting and licensing arrangements	13,800	13,750
Trading activity income: other	10	17
	<hr/>	<hr/>
Other trading activities	33,545	18,008
	<hr/> <hr/>	<hr/> <hr/>

### 4 Other income

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Other income	6,392	36,108
	<hr/> <hr/>	<hr/> <hr/>

### 5 Raising funds

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
<u>Fundraising and publicity</u>		
Support costs	3,117	3,933
	<hr/>	<hr/>
Fundraising and publicity	3,117	3,933
	<hr/>	<hr/>
<u>Trading costs</u>		
Operating charity shop and flat	20,874	32,750
	<hr/>	<hr/>
	23,991	36,683
	<hr/> <hr/>	<hr/> <hr/>

# HARROW SAMARITANS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

#### 6 Charitable activities

	Emotional support and suicide prevention 2022 £	Emotional support and suicide prevention 2021 £
Depreciation and impairment	1,641	2,516
Rates and water	3,900	4,984
Cleaning	2,755	2,720
Telephone	4,026	3,407
Printing, postage & stationery	282	264
Advertising	35	72
Computer, IT & software	1,507	2,815
Sundries	1,145	1,416
Motor & travel	2,237	1,706
Volunteer training & support	62	62
Repairs and maintenance (branch)	16,747	5,112
	<u>34,337</u>	<u>25,074</u>
Share of governance costs (see note 7)	4,534	377
	<u>38,871</u>	<u>25,451</u>
<b>Analysis by fund</b>		
Unrestricted funds	33,871	25,123
Restricted funds	5,000	328
	<u>38,871</u>	<u>25,451</u>

# HARROW SAMARITANS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 7 Support costs

	Support costs	Governance costs	2022	2021
	£	£	£	£
Levy to general office	-	4,534	4,534	377
Independent examination fees	-	3,117	3,117	3,933
	<u>-</u>	<u>7,651</u>	<u>7,651</u>	<u>4,310</u>
Analysed between				
Fundraising	-	3,117	3,117	3,933
Charitable activities	-	4,534	4,534	377
	<u>-</u>	<u>7,651</u>	<u>7,651</u>	<u>4,310</u>

### 8 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

### 9 Employees

The average monthly number of employees during the year was:

2022	2021
Number	Number
1	1
<u>1</u>	<u>1</u>

There were no employees whose annual remuneration was more than £60,000.

# HARROW SAMARITANS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

10 Tangible fixed assets	Freehold land and buildings	Leasehold improvements	Fixtures and fittings	Computers	Total
	£	£	£	£	£
<b>Cost</b>					
At 1 April 2021	551,239	30,732	61,796	14,389	658,156
At 31 March 2022	551,239	30,732	61,796	14,389	658,156
<b>Depreciation and impairment</b>					
At 1 April 2021	-	23,353	56,212	13,408	92,973
Depreciation charged in the year	-	1,476	1,396	245	3,117
At 31 March 2022	-	24,829	57,608	13,653	96,090
<b>Carrying amount</b>					
At 31 March 2022	551,239	5,903	4,188	736	562,066
At 31 March 2021	551,239	7,379	5,584	981	565,183
<b>11 Debtors</b>				<b>2022</b>	<b>2021</b>
<b>Amounts falling due within one year:</b>				<b>£</b>	<b>£</b>
Prepayments and accrued income				3,523	3,183
<b>12 Creditors: amounts falling due within one year</b>				<b>2022</b>	<b>2021</b>
				<b>£</b>	<b>£</b>
Trade creditors				1,205	5,946
Accruals and deferred income				7,711	3,177
				8,916	9,123
<b>13 Related party transactions</b>					
There were no disclosable related party transactions during the year (2021 - £5,000).					

**HARROW SAMARITANS**

England & Wales - Charity number 1174064

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# Accounts

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**Report of the Trustees and  
Financial Statements for the Year Ended 31 March 2021  
for  
Harrow Samaritans**

Grunberg & Co Limited  
Chartered Accountants  
5 Technology Park  
Colindeep Lane  
Colindale  
London  
NW9 6BX

## **Harrow Samaritans**

### **Report of the Trustees for the Year Ended 31 March 2021**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The objectives of the Charity are:

To enable persons within the Harrow and the surrounding areas, as well as elsewhere, who are experiencing feelings of distress and 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 in society a better understanding 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 objectives.

#### **KEY OBJECTIVES**

##### **Emotional Support**

To continue to provide emotional support by telephone, visits, e-mail, and reaching out to schools/colleges and the community.

Samaritans' values are based on its vision of a society in which fewer people die by suicide, or suffer despair and suicidal feelings by:

- Being able to acknowledge and respect the feelings of others
- Having the opportunity to explore difficult feelings
- Being listened to, in confidence and accepted without prejudice, thus alleviating despair and suicidal feelings
- Everyone having the right to make fundamental decisions about their own life, including the right to die by suicide.
- Follow good practice in Safeguarding children and vulnerable adults who are experiencing or at risk of, serious harm or abuse

##### **Recruitment**

- By raising awareness of the Samaritans in Harrow, to increase the number of volunteers in order to maintain and if possible, increase our availability. The branch aims to ensure diversity of recruits in line with the Diversity and Equality Policy.

##### **Fund Raising**

- To ensure that our Charity Shop continues with its successful growth by collecting good and saleable stock.
- To carry out other fund-raising activities organised from time to time by a fund-raising sub-committee.

##### **Public benefit**

The Trustees confirm that they have complied with the duty in Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit "Charities and Public Benefit" in deciding what activities the Charity should undertake.

## **Harrow Samaritans**

### **Report of the Trustees for the Year Ended 31 March 2021**

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

###### **Charity shop**

- Due to the COVID-19 pandemic and government restrictions the shop was closed for the majority of the accounting period. Relevant grants were applied for to support the period of closure.

###### **Outreach**

- The schools Outreach Team which started in 2018 and has been growing in demand to provide support to both primary/secondary schools and colleges. The Outreach Team are also invited as guest speakers, part of discussions and panels by various community groups. The branch also supports Harrow & Wealdstone station and other local stations as part of Samaritans Network Rail scheme. The branch are part of the Public Health Harrow Steering group with other agencies to draft a Local Suicide Prevention Plan.

- Due to the COVID-19 pandemic and government restrictions all face to face Outreach presentations booked were cancelled. Some school presentations were given online and some special requests for mental health presentations to companies as a result of the pandemic were accommodated online.

###### **Recruitment, selection and training**

- The branch would not be able to operate without the involvement of the Recruitment/Selection and Training teams which is ongoing all of the year. We usually hold three training sessions per year which are vital to keeping and increasing our number of volunteers. Due to the COVID-19 pandemic, the volunteers who had started their training continued via Zoom and the two further recruitment and training sessions were suspended. Recruitment and training picked up again via Zoom in January 2021.

- Over the accounting year, despite COVID-19 our training team have managed to train 24 new volunteers via zoom to become listening volunteers.

- With the focus on recruitment in the previous years and despite some volunteers isolating due to COVID-19 we were still able to keep the branch open with remaining volunteers and maintain all shifts including six additional nightshifts introduced more recently.

- Our volunteers have answered 17,500+ telephone calls this period and have responded to 3,500 emails.

- We had 82 active listening volunteers at the end of March 2021.

###### **Fundraising activities**

Income is raised by

- Sales in our charity shop (suspended due to COVID\_19 restrictions), with some rental income from letting surplus accommodation there

- Sales on our Harrow Samaritan Ebay shop

- The sale of honey from our beehives in the garden

- Sales from Samaritans Xmas Cards

- Sales from volunteer participation in the Samarathon

- One off sales of our Harrow Samaritans Christmas cookery book

- Samaritans Children's Book (written by our volunteer)

#### **FINANCIAL REVIEW**

##### **Investment powers**

The Trust Deed authorises the trustees to make and hold investments using the general funds of the charity, but no such investments are presently held.

During the year there was income of £101,358 (2020: £69,057) including Restricted Funds of £8,948 (2020: £5,692). Expenditure was £62,134 (2020: £87,856) including £328 (2020: £23,408) from restricted funds. This resulted in an excess of unrestricted income over expenditure of £39,224 (2020: deficit of £18,799). During the year restricted funds of £8,620 were transferred from restricted to unrestricted after satisfaction of the conditions.

The net income increased unrestricted funds to £666,152 (2020: £626,928). There were no restricted funds (2020: £nil) at the year-end.

## **Harrow Samaritans**

### **Report of the Trustees for the Year Ended 31 March 2021**

#### **FINANCIAL REVIEW**

##### **Reserves policy**

The reserves policy and level of reserves reflects anticipated future requirements and is reviewed by the Trustees during the year. The Trustees consider the level of liquid reserves that it would be appropriate for the charity to maintain. The aim of the Trustees is to have liquid reserves sufficient to cover at least 18 months expenses, if required. The Trustees have concluded that the current level of reserves of £666,152 (2020: £626,928) of which £100,969 (2020: £66,331) are liquid reserves is satisfactory.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

##### **Structure**

Harrow Samaritans is an independent charity affiliated to the national parent Samaritans organisation, which includes 201 branches. Samaritans provides confidential emotional support through volunteers,

##### **Governance**

The charity is controlled by its governing document, a deed of trust, and constitutes a Charitable Incorporated Organisation. It is a "linked charity" with the former Harrow Branch of Samaritans. It has adopted the Samaritans branch model constitution. The parent organisation is a company limited by guarantee, and was incorporated on 11th April 1963, under the Companies Act 1948.

##### **Management**

The governing body of the Central Charity is a Board of Trustees supported by five committees. Harrow Samaritans has a Leadership Team consisting of ten Trustees. The Branch Director has overall responsibility for the charity with deputies to assist in varying roles within the branch.

The appointment of trustees is governed by the Trust Deed of the charity. All trustees are made aware of their responsibilities and have completed E-learning Trustee training and obtained their certificates.

The Trustees are responsible for keeping accounting records which disclose with accuracy the financial position of the charity. They are also responsible for safeguarding the assets of the charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees of the charity meet approximately every six weeks and all decisions are made by the trustees using a majority voting system. Decisions usually have the unanimous approval of the trustees.

During the year activities have been undertaken and are ongoing relating to areas of Health & Safety. In recent years numerous reports were carried out which included a Fire Risk Assessment, Water Assessment, Asbestos Assessment, Electrical Assessment all to ensure the safety of our volunteers and visitors. These assessments were also carried out in our shop.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1174064

##### **Principal address**

44 Station Road  
Harrow  
London  
HA1 2SQ

## **Harrow Samaritans**

### **Report of the Trustees for the Year Ended 31 March 2021**

#### **Trustees**

Jane Reeve  
Paul Rubenstein  
Judith Jayson (resigned 2.12.2020)  
Joyce New  
Rosy Canter  
Manju Anand Chair  
Sandy Herman  
Geoffrey Jayson Treasurer  
Keval Thanki  
Sharen Ann Sawyer (appointed 2.12.2020)

#### **Independent Examiner**

Grunberg & Co Limited  
Chartered Accountants  
5 Technology Park  
Colindeep Lane  
Colindale  
London  
NW9 6BX

#### **COVID-19 IMPLICATIONS**

During the pandemic Samaritans were classed as essential workers caring for the vulnerable. With this in mind and despite volunteers self isolating for various reasons, immediate safety and hygiene measures were put in place and the branch and shifts remained opened throughout the whole period. Although face to face calls were suspended, telephone calls and emails continued at the branch.

A second duty room was opened in January 2021 with the pandemic in mind and two additional telephone lines set up to make up a total of six lines. This allowed for a further two volunteers to come into branch and support callers whilst also maintaining social distancing guidelines. Harrow Samaritans were opened for a total of 6192 hours during the accounting period.

During the year, the charity received support from Government grants, job retention scheme and grants from other charities.

The trustees are confident that they have sufficient reserves to continue operations.

Approved by order of the board of trustees on 21 October 2021 and signed on its behalf by:



Manju Anand - Trustee

## **Independent Examiner's Report to the Trustees of Harrow Samaritans**

### **Independent examiner's report to the trustees of Harrow Samaritans**

I report to the charity trustees on my examination of the accounts of Harrow Samaritans (the Trust) for the year ended 31 March 2021.

#### **Responsibilities and basis of report**

As the charity trustees of the Trust 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 Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the 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.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Robert Bean ACA  
Grunberg & Co Limited  
Chartered Accountants  
5 Technology Park  
Colindeep Lane  
Colindale  
London  
NW9 6BX

22 October 2021

**Harrow Samaritans**

**Statement of Financial Activities  
for the Year Ended 31 March 2021**

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	38,294	8,948	47,242	21,958
Other trading activities	3	18,008	-	18,008	47,099
Other income		36,108	-	36,108	-
<b>Total</b>		<u>92,410</u>	<u>8,948</u>	<u>101,358</u>	<u>69,057</u>
<b>EXPENDITURE ON</b>					
Raising funds	4	36,683	-	36,683	36,724
<b>Charitable activities</b>					
Charitable activities		25,123	328	25,451	51,132
<b>Total</b>		<u>61,806</u>	<u>328</u>	<u>62,134</u>	<u>87,856</u>
<b>NET INCOME/(EXPENDITURE)</b>		<u>30,604</u>	<u>8,620</u>	<u>39,224</u>	<u>(18,799)</u>
<b>Transfers between funds</b>	9	8,620	(8,620)	-	-
<b>Net movement in funds</b>		<u>39,224</u>	<u>-</u>	<u>39,224</u>	<u>(18,799)</u>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		626,928	-	626,928	645,727
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>666,152</u></u>	<u><u>-</u></u>	<u><u>666,152</u></u>	<u><u>626,928</u></u>

The notes form part of these financial statements

Harrow Samaritans

Statement of Financial Position  
31 March 2021

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	6	565,183	-	565,183	560,597
<b>CURRENT ASSETS</b>					
Debtors	7	3,183	-	3,183	-
Cash at bank		106,909	-	106,909	69,582
		<u>110,092</u>	<u>-</u>	<u>110,092</u>	<u>69,582</u>
<b>CREDITORS</b>					
Amounts falling due within one year	8	(9,123)	-	(9,123)	(3,251)
		<u>100,969</u>	<u>-</u>	<u>100,969</u>	<u>66,331</u>
<b>NET CURRENT ASSETS</b>					
		<u>666,152</u>	<u>-</u>	<u>666,152</u>	<u>626,928</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>666,152</u>	<u>-</u>	<u>666,152</u>	<u>626,928</u>
<b>NET ASSETS</b>					
		<u>666,152</u>	<u>-</u>	<u>666,152</u>	<u>626,928</u>
<b>FUNDS</b>					
Unrestricted funds:	9				
General fund				<u>666,152</u>	<u>626,928</u>
<b>TOTAL FUNDS</b>					
				<u>666,152</u>	<u>626,928</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 21 October 2021 and were signed on its behalf by:



Manju Anand - Trustee

**Notes to the Financial Statements  
for the Year Ended 31 March 2021**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The presentation currency of the financial statements is the Pound Sterling (£).

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Government Grants**

The charity recognises government grants relating to the Coronavirus Business Interruption Scheme on accruals basis. The grants are recognised in the statement of financial activities over the period in which the charity recognises the related costs for which the grant is intended to compensate. Government assistance has also been extended by way of the provision of guarantees.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- 20% on reducing balance
Fixtures and fittings	- 25% on cost and Fully depreciated
Computer equipment	- 25% on reducing balance

Tangible fixed assets are stated at historical cost, less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in the statement of financial activities.

The freehold property is included at cost and no depreciation has been provided as the useful economic life of the asset is deemed to be greater than 50 years. Annual impairment reviews are performed, to ensure that the carrying amount of the asset is not overstated. The trustees consider that this accounting policy results in the financial statements giving a true and fair view.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021

1. ACCOUNTING POLICIES - continued

**Financial instruments**

The charity only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors.

Financial assets that are measured at cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in profit or loss.

**Debtors**

Basic financial assets, including trade and other debtors, are measured at transaction price, less any impairment.

**Cash and cash equivalents**

Cash and cash equivalents represented by cash in hand and deposits held at call with financial institutions, are measured at amortised cost.

**Creditors**

Basic financial liabilities, including trade and other creditors, are recognised at transaction price.

2. DONATIONS AND LEGACIES

	2021	2020
	£	£
Gifts & Donations	27,294	21,958
Grants	19,948	-
	<u>47,242</u>	<u>21,958</u>

Grants received, included in the above, are as follows:

	2021	2020
	£	£
Pears DCMS IT Equipment Grant	8,948	-
Charities Aid Foundation	6,000	-
Healthside Charitable Trust	5,000	-
	<u>19,948</u>	<u>-</u>

3. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Shop income	4,241	33,339
Rents received	13,750	13,500
Bank interest received	17	260
	<u>18,008</u>	<u>47,099</u>

**Harrow Samaritans**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021**

**4. RAISING FUNDS**

**Raising donations and legacies**

	2021	2020
	£	£
Insurance	2,970	2,694
Shop expense - management costs	8,322	9,354
Shop expense - utilities	1,627	2,746
Shop expense - repairs & maintenance	8,330	7,648
Flat expense - agency fees	2,145	2,256
Flat expense - repairs & maintenance	4,676	6,909
Cookbook expenses	2,835	-
Depreciation	1,845	2,306
Support costs	3,933	2,811
	<u>36,683</u>	<u>36,724</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**6. TANGIBLE FIXED ASSETS**

	Freehold property £	Improvements to property £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>					
At 1 April 2020	551,239	30,732	54,351	13,214	649,536
Additions	-	-	7,445	1,175	8,620
	<u>551,239</u>	<u>30,732</u>	<u>61,796</u>	<u>14,389</u>	<u>658,156</u>
<b>DEPRECIATION</b>					
At 1 April 2020	-	21,508	54,351	13,080	88,939
Charge for year	-	1,845	1,861	328	4,034
	<u>-</u>	<u>23,353</u>	<u>56,212</u>	<u>13,408</u>	<u>92,973</u>
<b>NET BOOK VALUE</b>					
At 31 March 2021	<u>551,239</u>	<u>7,379</u>	<u>5,584</u>	<u>981</u>	<u>565,183</u>
At 31 March 2020	<u>551,239</u>	<u>9,224</u>	<u>-</u>	<u>134</u>	<u>560,597</u>

The property held by Harrow Samaritans was classified as a tangible fixed asset for the year under review. The shop was specifically used in the furtherance of the charities objectives and the flat was ancillary to the purchase of the shop and was not acquired for investment potential or income.

**Harrow Samaritans**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021**

**7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021	2020
	£	£
Prepayments and accrued income	3,183	-
	<u>3,183</u>	<u>-</u>

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021	2020
	£	£
Trade creditors	5,946	1,451
Other creditors	3,177	1,800
	<u>9,123</u>	<u>3,251</u>

**9. MOVEMENT IN FUNDS**

	At 1.4.20	Net movement in funds	Transfers between funds	At 31.3.21
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	626,928	30,604	8,620	666,152
<b>Restricted funds</b>				
Restricted fund	-	8,620	(8,620)	-
<b>TOTAL FUNDS</b>	<u>626,928</u>	<u>39,224</u>	<u>-</u>	<u>666,152</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	92,410	(61,806)	30,604
<b>Restricted funds</b>			
Restricted fund	8,948	(328)	8,620
<b>TOTAL FUNDS</b>	<u>101,358</u>	<u>(62,134)</u>	<u>39,224</u>

**Harrow Samaritans**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021**

**9. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
<b>Unrestricted funds</b>			
General fund	628,011	(1,083)	626,928
<b>Restricted funds</b>			
Restricted fund	17,716	(17,716)	-
<b>TOTAL FUNDS</b>	<u>645,727</u>	<u>(18,799)</u>	<u>626,928</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	63,365	(64,448)	(1,083)
<b>Restricted funds</b>			
Restricted fund	5,692	(23,408)	(17,716)
<b>TOTAL FUNDS</b>	<u>69,057</u>	<u>(87,856)</u>	<u>(18,799)</u>

During the year, a grant was received which was restricted to the acquisition of computer and IT systems and furnitures and fixtures, to establish a new duty room. This was fully expended in the year, to the satisfaction of the grant conditions. The value of the assets have been transferred from restricted funds to unrestricted funds as the use of the assets are not restricted.

**10. RELATED PARTY DISCLOSURES**

During the year, the charity received an unrestricted grant of £5,000 (2020: £nil) from Heathside Charitable Trust. Geoffrey Jayson is a trustee of the Heathside Charitable Trust.

**11. FINANCIAL ASSETS AND LIABILITIES**

	2021 £	2020 £
Financial assets measured at amortised cost	<u>69,582</u>	<u>85,209</u>
Financial liabilities measured at amortised cost	<u>3,251</u>	<u>5,123</u>

**Harrow Samaritans****Detailed Statement of Financial Activities  
for the Year Ended 31 March 2021**

	2021 £	2020 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Gifts & Donations	27,294	21,958
Grants	19,948	-
	<u>47,242</u>	<u>21,958</u>
<b>Other trading activities</b>		
Shop income	4,241	33,339
Rents received	13,750	13,500
Bank interest received	17	260
	<u>18,008</u>	<u>47,099</u>
<b>Other income</b>		
Harrow Council Covid-19 Grant	36,108	-
	<u>101,358</u>	<u>69,057</u>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Insurance	2,970	2,694
Shop expense - management costs	8,322	9,354
Shop expense - utilities	1,627	2,746
Shop expense - repairs & maintenance	8,330	7,648
Flat expense - agency fees	2,145	2,256
Flat expense - repairs & maintenance	4,676	6,909
Cookbook expenses	2,835	-
Depreciation of tangible fixed assets	1,845	2,306
	<u>32,750</u>	<u>33,913</u>
<b>Charitable activities</b>		
Rates and water	4,984	3,487
Telephone	3,407	3,400
Sundries	1,416	1,755
Advertising	72	409
Printing, postage & stationery	264	408
Repairs & maintenance	5,440	34,403
Motor & travel	1,706	1,370
Computer, IT & software	2,815	1,620
Cleaning	2,720	3,106
Volunteer training & support	62	1,130
Depreciation of tangible fixed assets	2,188	44
	<u>25,074</u>	<u>51,132</u>
<b>Support costs</b>		

This page does not form part of the statutory financial statements

## Harrow Samaritans

### Detailed Statement of Financial Activities for the Year Ended 31 March 2021

	2021 £	2020 £
<b>Support costs</b>		
<b>Governance costs</b>		
Levy to general office	377	-
Independent examination fees	3,933	2,811
	<u>4,310</u>	<u>2,811</u>
Total resources expended	<u>62,134</u>	<u>87,856</u>
<b>Net income/(expenditure)</b>	<u><u>39,224</u></u>	<u><u>(18,799)</u></u>

This page does not form part of the statutory financial statements