

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

HARROW SAMARITANS

LEGAL AND ADMINISTRATIVE INFORMATION

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

HARROW SAMARITANS

CONTENTS

	Page
Trustees' report	1 - 5
Independent examiner's report	6
Statement of financial activities	7
Statement of financial position	8
Notes to the financial statements	9 - 15

HARROW SAMARITANS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

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

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

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

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

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

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

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

All income and expenditure derive from continuing activities.

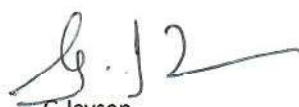
HARROW SAMARITANS

STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	10		559,654		562,066
Current assets					
Debtors	11	3,790		3,523	
Cash at bank and in hand		120,192		133,293	
		<u>123,982</u>		<u>136,816</u>	
Creditors: amounts falling due within one year	12	<u>(8,356)</u>		<u>(8,916)</u>	
Net current assets			115,626		127,900
Total assets less current liabilities			<u>675,280</u>		<u>689,966</u>
Income funds					
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> </u>	<u> </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>
Analysis by fund		
Unrestricted funds	62,836	33,871
Restricted funds	-	5,000
	<u>-</u>	<u>5,000</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

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 £
Cost					
At 1 April 2022	551,239	30,732	61,796	14,389	658,156
At 31 March 2023	551,239	30,732	61,796	14,389	658,156
Depreciation and impairment					
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	-	26,010	58,655	13,837	98,502
Carrying amount					
At 31 March 2023	551,239	4,722	3,141	552	559,654
At 31 March 2022	551,239	5,903	4,188	736	562,066

11 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Prepayments and accrued income	3,790	3,523

HARROW SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

12 Creditors: amounts falling due within one year

	2023	2022
	£	£
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).