

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

HARROW SAMARITANS

LEGAL AND ADMINISTRATIVE INFORMATION

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

HARROW SAMARITANS

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HARROW SAMARITANS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

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

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

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

	Notes	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Income from:			
Donations and legacies	3	11,722	33,367
Other trading activities	4	36,777	37,850
Investments	5	3,849	-
Total income		<u>52,348</u>	<u>71,217</u>
Expenditure on:			
Raising funds	6	26,145	20,071
Charitable activities	7	31,296	65,832
Total expenditure		<u>57,441</u>	<u>85,903</u>
Net expenditure and movement in funds		(5,093)	(14,686)
Reconciliation of funds:			
Fund balances at 1 April 2023		<u>675,280</u>	<u>689,966</u>
Fund balances at 31 March 2024		<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 £	£
Fixed assets					
Tangible assets	11		557,786		559,654
Current assets					
Debtors	12	-		3,790	
Cash at bank and in hand		119,483		120,192	
		119,483		123,982	
Creditors: amounts falling due within one year	13	(7,082)		(8,356)	
Net current assets			112,401		115,626
Total assets less current liabilities			670,187		675,280
The funds of the charity					
Unrestricted funds	15		670,187		675,280
			670,187		675,280

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>
Other trading activities		

5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	3,849	-

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 £
Fundraising and publicity		
Advertising	256	448
Trading costs		
Operating charity shops	9,753	7,913
Staff costs	16,136	11,710
	25,889	19,623
Total costs	26,145	20,071

7 Expenditure on charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Direct costs		
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	-
	31,296	65,832
Analysis by fund		
Unrestricted funds	31,296	65,832

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/>

Employment costs

	2024 £	2023 £
Wages and salaries	15,803	11,591
Other pension costs	333	119
	<hr/>	<hr/>
	16,136	11,710
	<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 £
Cost					
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/>
Depreciation and impairment					
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/>
Carrying amount					
At 31 March 2024	551,239	3,777	2,356	414	557,786
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2023	551,239	4,722	3,141	552	559,654
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

HARROW SAMARITANS

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

12 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Prepayments and accrued income	-	3,790

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
	7,082	8,356

14 Retirement benefit schemes

	2024 £	2023 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	333	119

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
Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	At 31 March 2023 £
General funds	689,966	71,217	(85,903)	675,280

16 Related party transactions

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