



Patton Rainey Stenson Limited

Chartered Accountants and Registered Auditors

REGISTERED COMPANY NUMBER: NI644083 (Northern Ireland)

REGISTERED CHARITY NUMBER: 106764

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

FOR

SAMARITANS OF OMAGH

Patton Rainey Stenson Limited
Chartered Accountants
6 East Bridge Street
Enniskillen
Co. Fermanagh
BT74 7BT

SAMARITANS OF OMAGH

CONTENTS OF THE FINANCIAL STATEMENTS
for the Year Ended 31 MARCH 2023

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 10
Detailed Statement of Financial Activities	11

SAMARITANS OF OMAGH

REPORT OF THE TRUSTEES **for the Year Ended 31 MARCH 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. 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

Confidential and emotional support

The Charity provides confidential emotional support to those who are experiencing feelings of distress or despair, including those who may be at risk of suicide, with the aim of improving their emotional health and reducing the incidence of suicide. The Charity operates a telephone helpline which is open 24 hours a day; 365 days a year, where such individuals can speak to trained volunteers. Telephone calls are not time restricted and end when the individual wishes to, allowing enough time and space for individuals to explore difficult feelings. Recognising the difficulty and anxiety some individuals face when speaking to others about the problems they face, individuals can contact the Charity by phone/email/SMS. The Charity also offers a drop-in service where individuals can visit the branch.

Promoting a better understanding of suicide

The Charity works with Samaritans Central Charity 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 providing members of the community with the tools to deal with life events helps them in both the immediate and long-term to support themselves and others. This includes support for and participation in organisation-wide initiatives as well as activities at a local level.

Collaborating with and supporting Samaritans Central Charity and its affiliating branches in fulfilling these objects. Samaritans Central Charity has developed organisation-wide strategies in furtherance of the aim of responding to the needs of those in distress which the Charity actively supports and engages with. Examples of this are the recently implemented free-to-caller help-line number ('Freecall'), the Connect project, the Listener Scheme and the SCC's partnership with Network Rail.

Public benefit

The direct benefits which flow from the Charity's first purpose include promotion of individual and emotional well-being and feelings of self-worth encouraging the development of personal confidence and self-esteem with the alleviation of distress, suffering, despair and suicidal thoughts. This encourages beneficiaries to be open about their feelings and reach a better understanding of their situation and the options open to them to make their own decisions and find their own solution. This further upholds and supports high risk groups, family life, improves relationships and stimulates community. The direct benefit which flows from the Charity's second purpose includes the promotion of the understanding, awareness and knowledge of suicide including suicidal thoughts and behaviour to reduce the number of suicides and alleviate suffering and distress, influence public policy and raise awareness of the challenges of reducing suicide. The direct benefits which flow from the Charity's third purpose includes the promotion and encouragement of compassion and emotional support for others engendering a caring and supportive society as a whole; the increased benefits of knowledge sharing through collaborative working with the Central Charity and other branches ensuring best practice and continual improvement of services to beneficiaries; providing evidence for research carried out by Central Samaritans so that the Samaritans as a whole can provide a tailored range of interventions for specific settings and vulnerable groups. Benefits are evidenced through feedback from the beneficiaries and stakeholders and conclusions and recommendations reached by research commissioned by the Samaritans Central Charity about the measurable impact of Samaritans' services as a whole. For example, the SCC regularly commissions independent research into the impact of the services provided and the needs of callers. The proper fulfilment of the purposes does not give rise to any harm. However, there are risks of possible detriment or harm and these have been addressed below. The beneficiaries are those experiencing feelings of distress or despair, including those who may be at risk of suicide in the UK. Personal benefits may arise from the programme of ongoing training that volunteers (including trustees) receive to enable them to provide the Charity's services and to ensure that the Charity is well managed. Through this training, volunteers (including trustees) may gain skills and experience which are transferable to other settings. These skills are incidental and necessary to ensure the benefit is provided to the beneficiaries.

SAMARITANS OF OMAGH

REPORT OF THE TRUSTEES for the Year Ended 31 MARCH 2023

FINANCIAL REVIEW

Financial position

The results for the year ended 31 March 2023 are set out on pages 5 and 6 of the financial statements. The total income for the year ended 31 March 2023 amounted to £18,106 (2022 - £19,204). During the year to 31 March 2023 the charity generated a deficit of £14,253 (2022 - deficit £1,446). The majority of income received in both years was donations received. The charity held £58,957 in cash reserves at the year end (2022 - £73,538)

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is controlled by its governing document, a Memorandum and Articles of Association and constitutes a limited company, limited by guarantee, as defined by the companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

NI644083 (Northern Ireland)

Registered Charity number

106764

Registered office

30 Campsie Crescent
Omagh
Tyrone
BT79 0AD

Trustees

~~T Eannetta (resigned 1.5.23)~~ *Gone*

R Fox

~~R Loughrey (resigned 30.9.22)~~ *Gone*

P O'Kane

M Rutherford

E Ternan

A McCaffrey (appointed 1.4.22)

~~E Murray (appointed 1.4.22) (resigned 1.5.23)~~ *Gone*

Independent Examiner

Patton Rainey Stenson Limited
Chartered Accountants
6 East Bridge Street
Enniskillen
Co. Fermanagh
BT74 7BT

Approved by order of the board of trustees on 7 March 2024 and signed on its behalf by:



E Ternan - Trustee



**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
SAMARITANS OF OMAGH**

I report on the accounts of the company for the year ended 31 March 2023, which are set out on pages four to ten.

Respective responsibilities of charity trustees and examiner

As the charity's trustees (and also the directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention.

Basis of the independent examiner's report

I have examined your charity accounts as required under Section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with Section 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of Section 396 of the Companies Act 2006 and with the methods and principles of the 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
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

Stephanie Stenson

Patton Rainey Stenson Limited
Chartered Accountants
6 East Bridge Street
Enniskillen
Co. Fermanagh
BT74 7BT

7 March 2024

SAMARITANS OF OMAGH**STATEMENT OF FINANCIAL ACTIVITIES**
for the Year Ended 31 MARCH 2023

		31.3.23	31.3.22
		Unrestricted	Total
		fund	funds
		£	£
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		14,734	19,204
Other trading activities	2	3,372	-
Investment income	3	5	39
Total		18,111	19,243
EXPENDITURE ON			
Charitable activities			
Expenditure on charitable activities		32,364	20,689
NET INCOME/(EXPENDITURE)		(14,253)	(1,446)
RECONCILIATION OF FUNDS			
Total funds brought forward		137,069	138,515
TOTAL FUNDS CARRIED FORWARD		122,816	137,069

The notes form part of these financial statements

SAMARITANS OF OMAGH

BALANCE SHEET 31 MARCH 2023

		31.3.23 Unrestricted fund £	31.3.22 Total funds £
FIXED ASSETS	Notes		
Tangible assets	7	65,437	65,258
CURRENT ASSETS			
Cash at bank		58,957	73,538
CREDITORS			
Amounts falling due within one year	8	(1,578)	(1,727)
NET CURRENT ASSETS		<u>57,379</u>	<u>71,811</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>122,816</u>	<u>137,069</u>
NET ASSETS		<u>122,816</u>	<u>137,069</u>
FUNDS	9		
Unrestricted funds		<u>122,816</u>	<u>137,069</u>
TOTAL FUNDS		<u>122,816</u>	<u>137,069</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 7 March 2024 and were signed on its behalf by:



E Ternan - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

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.

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 fixed assets

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

Fixtures and fittings - 15% on reducing balance

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

2. OTHER TRADING ACTIVITIES

	31.3.23	31.3.22
	£	£
Other Income	3,372	-
	<u> </u>	<u> </u>

SAMARITANS OF OMAGH**NOTES TO THE FINANCIAL STATEMENTS - continued**
for the Year Ended 31 MARCH 2023**3. INVESTMENT INCOME**

	31.3.23	31.3.22
	£	£
Deposit account interest	5	39
	<u>5</u>	<u>39</u>

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.23	31.3.22
	£	£
Depreciation - owned assets	1,357	1,325
	<u>1,357</u>	<u>1,325</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

During the year ended 31 March 2023 trustees' received reimbursed expenses of £3,080. (2022- 176)

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	19,204
Investment income	39
Total	<u>19,243</u>
EXPENDITURE ON	
Charitable activities	
Expenditure on charitable activities	<u>20,689</u>
NET INCOME/(EXPENDITURE)	(1,446)
RECONCILIATION OF FUNDS	
Total funds brought forward	138,515
TOTAL FUNDS CARRIED FORWARD	<u>137,069</u>

SAMARITANS OF OMAGH

NOTES TO THE FINANCIAL STATEMENTS - continued **for the Year Ended 31 MARCH 2023**

7. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 April 2022	57,747	33,648	91,395
Additions	-	1,536	1,536
	<u>57,747</u>	<u>35,184</u>	<u>92,931</u>
At 31 March 2023	57,747	35,184	92,931
DEPRECIATION			
At 1 April 2022	-	26,137	26,137
Charge for year	-	1,357	1,357
	<u>-</u>	<u>27,494</u>	<u>27,494</u>
At 31 March 2023	-	27,494	27,494
NET BOOK VALUE			
At 31 March 2023	<u>57,747</u>	<u>7,690</u>	<u>65,437</u>
At 31 March 2022	<u>57,747</u>	<u>7,511</u>	<u>65,258</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23 £	31.3.22 £
Accruals and deferred income	<u>1,578</u>	<u>1,727</u>

9. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	137,069	(14,253)	122,816
	<u>137,069</u>	<u>(14,253)</u>	<u>122,816</u>
TOTAL FUNDS	<u>137,069</u>	<u>(14,253)</u>	<u>122,816</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	18,111	(32,364)	(14,253)
	<u>18,111</u>	<u>(32,364)</u>	<u>(14,253)</u>
TOTAL FUNDS	<u>18,111</u>	<u>(32,364)</u>	<u>(14,253)</u>

SAMARITANS OF OMAGH**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 MARCH 2023****9. MOVEMENT IN FUNDS - continued****Comparatives for movement in funds**

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	138,515	(1,446)	137,069
TOTAL FUNDS	<u>138,515</u>	<u>(1,446)</u>	<u>137,069</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	19,243	(20,689)	(1,446)
TOTAL FUNDS	<u>19,243</u>	<u>(20,689)</u>	<u>(1,446)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	138,515	(15,699)	122,816
TOTAL FUNDS	<u>138,515</u>	<u>(15,699)</u>	<u>122,816</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	37,354	(53,053)	(15,699)
TOTAL FUNDS	<u>37,354</u>	<u>(53,053)</u>	<u>(15,699)</u>

SAMARITANS OF OMAGH

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 MARCH 2023

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

11. STATUS

The charity is limited by guarantee not having share capital.

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one financial year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding £1.

SAMARITANS OF OMAGH**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**
for the Year Ended 31 MARCH 2023

	31.3.23 £	31.3.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	3,655	8,545
WHSCOT	11,079	10,659
	<u>14,734</u>	<u>19,204</u>
Other trading activities		
Other Income	3,372	-
Investment income		
Deposit account interest	5	39
Total incoming resources	<u>18,111</u>	<u>19,243</u>
EXPENDITURE		
Charitable activities		
Rates and water	266	248
Insurance	833	767
Light and heat	819	578
Telephone	1,595	1,523
Postage and stationery	1,728	153
Advertising	2,847	2,723
Sundries	745	2,109
Seminars & expenses	-	466
Repairs & maintenance	1,230	1,120
Volunteer expenses	11,312	2,444
Training	-	381
Bank charges	98	67
Branch contributions	9,054	6,305
Depreciation	1,357	1,325
Accountancy	480	480
	<u>32,364</u>	<u>20,689</u>
Total resources expended	<u>32,364</u>	<u>20,689</u>
Net expenditure	<u>(14,253)</u>	<u>(1,446)</u>

This page does not form part of the statutory financial statements