

**N.I. CHARITY NO – 106792**

**COMPANY NO - NI644606**

**COLERAINE & DISTRICT SAMARITANS  
(A COMPANY LIMITED BY GUARANTEE)**

**ANNUAL REPORT  
AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED  
31<sup>ST</sup> MARCH 2023**

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**LEGAL AND ADMINISTRATIVE DETAILS**

**LEGAL STATUS** Coleraine & District Samaritans is a Charity registered with the Charities Commission for N. Ireland (Charity Registration No. 106792) and is a Charitable Incorporated Company Limited by Guarantee (Company number NI644606). The Charity is affiliated to the wider Samaritans Organisation which was incorporated under the companies Act 1948 on 11<sup>th</sup> April 1963 and is a company limited by guarantee not having a share capital.

**REGISTERED OFFICE** 20 Lodge Road  
Coleraine  
Co. Londonderry  
N. Ireland  
BT52 1NB

**TRUSTEES** The Trustees of the charity are also the serving Directors of the Charitable Company and are as follows;

C Eastwood (Resigned 5 September 2022)  
CW McCormick  
D McKeown  
H Sinclair  
N McErlean  
K Bleakley  
MB McMahon (Treasurer, co-opted 14 September 2022)

**INDEPENDENT  
EXAMINER** David McMullan & Co Limited  
Chartered Accountants  
Kenver House  
1 Ballykenver Road  
Stranocum  
Ballymoney  
Co. Antrim  
N. Ireland  
BT53 8PZ

**BANKERS** Danske Bank  
22 The Diamond  
Coleraine  
Co. Londonderry  
N. Ireland  
BT52 1DE



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

The trustees are pleased to present their annual Trustees' report together with the financial statements of the charity 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 Companies Act 2006 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)" (as amended for accounting periods commencing 1 January 2016).

## **OBJECTIVES AND ACTIVITIES**

The objective of the Samaritans is to enable persons 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; 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 To collaborate with and support the Combined Central Charity and its affiliated branches in fulfilling these objects.

**Samaritans vision** is for a society in which:

- Fewer people die by suicide;

**Samaritans mission** is to:

- make sure there's someone there for anyone who needs someone.
- give people ways to cope and the skills to be there for others.
- campaign to make suicide prevention a national and local priority.

**Samaritans values:**

Samaritans have five core values. They're supported by these behaviours, which are shared within the Samaritans organisation: support, trust, aspirational and respect.

- Listening
- Confidentiality
- Non-judgemental
- People making their own decisions
- Human contact

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Incorporation**

Coleraine & District Samaritans is a charitable incorporated company governed by its Articles of Association and is a registered charity in Northern Ireland (Charity Registration No. 106792). The charity is a registered affiliate branch of the Samaritans Central United Kingdom and Ireland charity (Registered Charity No. 219432). The charity operated previously as an unincorporated branch of the central charity.

### **Volunteers**

The charity is run by individual Samaritans (also known as volunteers) who are the charity's members. Through its members the charity provides telephone, email, web chat, and face to face support services to individuals (Callers and Visitors) who are experiencing many forms of distress.



**REPORT OF THE TRUSTEES (Cont'd)  
FOR THE YEAR ENDED 31 MARCH 2023**

Samaritans are recruited from suitable persons from the community who undergo careful selection and training within guidelines provided by the Samaritan's Central Charity (which provides guidance and support to all Samaritan branches). Coleraine & District Samaritans have no paid employees; all functions of the branch are carried out by volunteers.

**Branch Management**

The Trustees, of which the Director is one, have the overall responsibility for the management of the business of the charity, its property and affairs.

The Director is appointed by the Trustees after consultation with the branch members and the Regional Representative.

The Branch Director is responsible for the day-to-day conduct and management of the Branch and for overseeing the work of the Branch. The Director will appoint a team of Functional Leaders/Deputy Directors (who may also be Trustees) to provide support in his/her role.

This Leadership Team, along with the Trustees will meet on a regular basis to monitor the performance of the branch and initiate programmes/actions as necessary.

The Board of Trustees may also meet independently if they so desire.

**Appointment of Trustees and Board Members**

There must be at minimum of three and a maximum of thirteen Trustees. Following the retirement of the first Trustees, the Board of Trustees will be comprised of as follows;

- The Director
- A Trustee elected by the members with the role of Secretary
- A Trustee elected by members with the role of Treasurer
- Up to a maximum of eight additional Trustees elected by members.
- Up to two further co-opted Trustees who may be appointed by the Board of Trustees.

For the list of current Trustees of the charity, refer to the Legal and Administrative details page.

**Central Office Support**

Samaritans Central Office provides support to the branches, the regional officers and the volunteer leadership on a range of issues from caller care, telecommunications, statistics, publicity and fundraising, to legal and financial. It is also responsible for a number of co-ordinating functions such as the development and maintenance of Samaritans national telephone number in the UK, Samaritans website, research, development and evaluation, the annual conference and governance. It also offers training in effective communications skills to external organisations.

**Finance & Infrastructure Support**

Branch finances are reviewed at each Leadership/ Trustee meeting. The Central Office continues to serve as a central source of administrative advice and support to the branches, dealing with financial, IT, and governance matters as well as questions on charity law.

**Induction and Training of Trustees**

Trustees undertake an online training course relevant to their role and responsibilities and are awarded a certificate on successful completion. In addition to this more detailed training and written guidance are available.

**Risk Management**

The Branch Trustees acknowledge their responsibility to assess and manage the risks that the Branch faces and to review them at least annually.



**REPORT OF THE TRUSTEES (Cont'd)  
FOR THE YEAR ENDED 31 MARCH 2023**

The Branch operates a comprehensive annual planning and budgeting process, which is approved by the Leadership Team and Trustees. There is a system of financial reporting that compares actual results against budget to enable corrective action to be taken as and when appropriate.

**Structure, Governance & Management of the National Organisation**

Samaritans nationally is a charitable company limited by guarantee. It was incorporated as a company on 11 April, 1963, having been founded by the Late Prebendary Dr Chad Varah CH CBE MA on 2 November, 1953.

In addition to the charitable company, the organisation as a whole includes 201 Samaritans branches operating in the United Kingdom, the Republic of Ireland, the Channel Islands and the Isle of Man. Branches are unincorporated charitable trusts, each of which is a separate charitable organisation.

Through the volunteers in branches Samaritans provides its confidential emotional support service 24 hours a day, seven days a week.

**Governance Arrangements**

Samaritans nationally is governed by its Memorandum and Articles of Association, adopted at an EGM on 28 January, 2006. Minor amendments to the Articles were made in July 2007, January 2009 and July 2011. The governing body is the Board of Trustees, who are also Directors of the Company. Two-thirds of the Trustees must be Samaritans volunteers.

The Board is advised by the Council of Samaritans. Membership of the Council of Samaritans comprises a representative from each Samaritans branch, a Regional (Non-Executive) Director from each of the 13 operational regions and the Chair. The Regional Directors are the eyes and ears of the Board of Trustees in the wider organisation and play a vital role in supporting branches and ensuring the implementation of Samaritans' policies.

The Chair of the Council is also the Chair of the Board of Trustees and is elected by the Council. The Board meets at least six times a year. The Council meets twice a year, to advise and guide the Board of Trustees on key policy issues and to act as a channel of communication between the Board and branches. The Board reports to Council annually on its activities and provides an update and review of the Company's strategic plan.

An Audit and Risk Committee operates as a formal advisory committee to the Board and has two main roles:

- To satisfy the Board that external and internal audit systems are in place and operating effectively
- To satisfy the Board that there is a robust and effective risk management strategy for the organisation

The committee meets at least three times a year. The committee chair attends Council meetings and reports to members.

Although the Trustees are responsible for directing the affairs of the charity, the size of the organisation means that much of the operational activity is delegated to appropriate committees, working groups, volunteers and, through the Chief Executive, to staff. However, significant matters are specifically reserved for the Board's decision and cannot be delegated. These include the strategic direction of the charity, the approval of key policies (following consultation with the Council of Samaritans), the approval of operational plans and budgets, operational expansion into new activities or geographical areas and any other matter having a material impact on Samaritans' financial position, strategy, reputation or risk profile.

Subject to the above, the Chief Executive and delegated staff are able to approve routine contracts, authorise expenditure and recruit staff in a manner consistent with the organisation's strategic direction and in line with annual budgets previously approved by the Board.



**REPORT OF THE TRUSTEES (Cont'd)  
FOR THE YEAR ENDED 31 MARCH 2023**

**Governance Review**

In 2010/11 the Board of Trustees initiated a review of the prevailing governance arrangements. In addition to assessing the general effectiveness of governance structures, the review focused on the role of nations and regions. As a result of the review a number of changes to the governance arrangements were made in 2011/12. These included:

- Establishment of a Nominations Committee which is accountable to the Council of Samaritans and which is a formal advisory Committee of the Board of Trustees. This committee is responsible for identifying, reviewing, proposing and ratifying candidates for key governance and leading volunteer roles.
- Plans to set up a Quality and Compliance Committee.
- Creating National Boards in Scotland (Samaritans in Scotland) and Wales (Samaritans Cymru Board). These Boards have a clearly defined leadership role supporting staff and volunteers to deliver Samaritans strategy as well representing Samaritans in their nation.

**Appointment of Trustees and Members of Committees**

The Chair of the Board of Trustees, who is also the Chair of the Council of Samaritans, is elected by members of the Council. The other members of the Board of Trustees are appointed by the Nominations Committee which comprises the Chair, three Trustees appointed by the Board of Trustees and three Samaritans elected by Council.

Trustees serve an initial term of three years and a maximum of six years in aggregate. The Chair serves up to eight years where s/he has already served as a Trustee prior to his/her appointment as Chair.

With regard to the Audit and Risk Committee, the Board of Trustees appoints two of its members and three are elected by the Council of Samaritans. The Honorary Treasurer is an ex-officio member of the committee with a further member as an external expert appointed by the Board.

**Induction and Training of Trustees**

Following appointment, each Trustee undertakes a formal induction programme. The programme is more extensive for those Trustees who are not currently Samaritans volunteers and includes a guide to the Vision, Mission and Values of the organisation, the Charity's governing document and the way the central charity links in with the 201 autonomous branches. New Trustees are encouraged to attend regional and branch meetings to increase their understanding of the organisation and current issues. Arrangements are also made for Trustees to visit the charity's Central Office to better understand the services it provides and to meet staff. Briefing papers are given to Trustees on key issues of concern to the organisation. Training is given to Trustees on their formal legal responsibilities. Trustees are also made aware of other sources of information, guidance and best practice on how to be effective in their role.

**Risk management**

Trustees acknowledge their responsibility to assess and manage risks that the organisation faces and to review them at least annually. However, such systems can only provide reasonable and not absolute assurance against errors, fraud, operational failures and the impact of external events. The charity operates a comprehensive annual planning and budgeting process approved by the Board of Trustees. There is a system of financial reporting to the Board that compares actual results against budget to enable corrective action to be taken as appropriate. The charity has also developed non-financial key performance indicators to provide a more extensive assessment of its effectiveness in meeting its aims.

One of the responsibilities of the Audit and Risk Committee is to review the organisation's risk management strategy and action plan. It reviews risk management at each of its meetings and once a year focuses attention specifically on assessing major risks faced by the organisation and reviewing mitigating actions.

**Samaritans Group - The Samaritan Enterprises Ltd**

The Company owns 100% of the shares in The Samaritan Enterprises Ltd. The object of the company is to trade as a general commercial company to procure surplus income for the ultimate benefit of the Charity.



**REPORT OF THE TRUSTEES (Cont'd)  
FOR THE YEAR ENDED 31 MARCH 2023**

**Samaritans Ireland**

Samaritans Ireland is an Irish company incorporated under the Companies Act 1963 to 2006 on 07 December 2007. It is a company limited by guarantee and does not have share capital. It is governed by a Memorandum and Articles of Association which were created during the incorporation. Due to the high degree of influence that Samaritans exercises over the board and activities of Samaritans Ireland, the company's finances are consolidated in line with all applicable standards.

**FINANCIAL REVIEW**

The attached accounts (pages 12 to 20) cover the Coleraine & District Samaritans Branch for the year ended 31<sup>st</sup> March 2023.

For the Independent Examiner's Report, please refer to page 11.

**Results**

The Statement of Financial Activities for the year ended 31<sup>st</sup> March 2023 shows an operating deficit of £3,451 (2022 – operating surplus of £5,585).

**Principal Funding Sources and Analysis of Expenditure**

Income resources in total were £32,741 (2022 - £39,066).

Resources expended on Charitable Activities in the period £36,192 (2022 - £33,482).

**Reserves**

The reserves of the Charity are included at note 10, in the notes to the Financial Statements.

**Investment Policy and Performance**

The Charity maintains deposit accounts and reviews the appropriateness of the interest rates to ensure maximisation of the interest received from these investments and adhering to the low risk strategy adopted in this area of the Branch finances.

Interest received during the year was £230 (2022 - £243).

**Balance Sheet and Cash Flow**

The Charity's balance sheet can be reviewed on page 13, and shows net assets at 31<sup>st</sup> March 2023 of £155,332 (2022 - £158,783).

**ACHIEVEMENTS AND PERFORMANCE**

The levels of enthusiasm and general morale within the branch have recovered to pre-pandemic levels during this past year. We have been able to maintain a high level of service to our callers, managing 2,570 hours of call answering in the year to 31 March 2023. During that period the branch answered 12,000 calls and responded to 800 emails. The branch's Training Team has successfully introduced a further 12 volunteers during the year to 31 March 2023.

We received many donations from the public both as individuals and as an assortment of organisations which are fabulous endorsements of the esteem in which the Samaritan organisation and our branch in particular is held. The branch delivered many presentations to groups about their work. We have started once again to engage meaningfully with local schools where our outreach team was given access to the 6th form group. The focus was on emotional health and teaching them some listening skills. This initiative has huge potential within a sector of society which very much needs such support.



**REPORT OF THE TRUSTEES (Cont'd)  
FOR THE YEAR ENDED 31 MARCH 2023**

The Roe Park Resort, Limavady chose Samaritans and Hospice as its Charity Partners for the year. In addition to some social and training engagements, the year's partnership was set to culminate in a corporate golf event run by both charities where the hosts generously donated the use of their fabulous golf course for a day in May 2023.

Following several presentations on the work of Samaritans, Ballymoney Rotary Club decided to divert all the proceeds of their annual charity breakfast in March 2023 to Coleraine & District Samaritans.

The branch's stand-alone safe and secure card reader continued to accept contactless donations at a variety of locations within our catchment area.

Coleraine branch received national publicity for its approach to marking 24 July as a date where Samaritans across the UK & Ireland highlights the 24/7 nature of the service. On the day teams of 7 Coleraine Samaritans were spotted (with friends and supporters) in 7 locations in the main towns within our area.

In October 2022 Coleraine & District Samaritans marked the 20 year anniversary of it starting up the prison listener scheme at Magilligan prison – a cause for much celebration.

December 2022 saw our hugely successful town centre 2 day Christmas Vigil return after an absence of 3 years.

**TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS**

The charity trustees (who are also directors for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of the affairs of the charitable company and of the incoming resources and application of resources for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principals in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

**BASIS OF FINANCIAL STATEMENTS**

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 Companies Act 2006 and "Accounting



**REPORT OF THE TRUSTEES (Cont'd)  
FOR THE YEAR ENDED 31 MARCH 2023**

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)" (as amended for accounting periods commencing 1 January 2016).

**RISK MANAGEMENT**

The Trustees acknowledge their responsibility to assess and manage the risks that the charity faces and to review them annually. However, such systems can only provide reasonable not absolute assurance against errors, fraud and operational failures.

The charity operates an annual planning and budgeting process, which is approved by the Trustees. There is a system of financial reporting to the Trustees that compares actual results against budget to enable corrective action to be taken as and when appropriate. The Trustees are responsible for ensuring that the charity has a sound system of internal financial control, to safeguard its assets and funds, and to give assurance that its policies are implemented and its aims and objectives are met. For reasons of cost and practicality, the system of internal financial control is intended to manage rather than eliminate risks and to give reasonable assurance rather than absolute assurance.

Trustees are required to identify and analyse risks relevant to their responsibilities, assess them according to potential impact on the charity and their likelihood of occurrence and report on procedures which are in place, or to be put in place, to manage the risks. Trustees have undertaken a Risk Assessment programme which examined the major risks which the Charity faces and sets out a Risk Management system which details the steps to be taken so as to lessen the identified risks.

The Trustees exercise their responsibilities through the Leadership Team/ Trustee meetings.


**Statement as to disclosure to our independent examiners**


In so far as the trustees are aware at the time of approving our trustees' annual report:

- There is no relevant information, being information needed by the independent examiner in connection with preparing their report, of which the independent examiner is unaware; and
- The trustees, having made enquiries of fellow directors that they ought to have individually taken, have each taken all steps that they are obliged to take as a director in order to make themselves aware of any relevant accounting information and to establish that the independent examiner is aware of that information.

By order of the board of trustees

This report was approved by the Trustees on 01/09/2023 and is signed on their behalf by;

  
.....  
Mr K Bleakley  
Director

  
.....  
Mrs MB McMahon  
Treasurer



## **INDEPENDENT EXAMINER'S REPORT**

### **Independent Examiner's Report to the Trustees of Coleraine & District Samaritans**

We report on the accounts of the charity for the year ended 31<sup>st</sup> March 2023 which are set out on pages 1 to 20.

### **Respective responsibilities of trustees and independent examiner**

The charity's trustees (who are also the directors of Coleraine & District Samaritans for the purposes of company law) are responsible for the preparation of the accounts under section 63 of the Charities Act (Northern Ireland) 2008. The charity's committee consider that an audit is not required for this year and that an independent examination is needed.

It is our 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 our attention.

### **Basis of independent examiner's report**

We have examined your charity accounts as required under section 65 of the Charities Act and our 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 such matters.

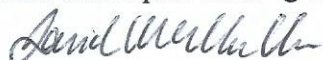
The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Our role is to state whether any material matters have come to our attention giving us cause to believe:

1. That accounting records were not kept in accordance with section 63 of the Charities Act
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

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

We have completed our 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, we have found no matters that require drawing to your attention



David McMullan & Co Ltd  
Chartered Accountants  
1 Ballykenver Road  
Stranocum  
Ballymoney  
Co Antrim  
BT53 8PZ

1<sup>st</sup> September 2023

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

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
<b>Income and endowments from:</b>						
Donations, legacies & Fundraising	3	32,511	-	-	32,511	38,823
Investments	4	230	-	-	230	243
<b>Total</b>		<b>32,741</b>	<b>-</b>	<b>-</b>	<b>32,741</b>	<b>39,066</b>
<b>Expenditure on:</b>						
Charitable activities	5	35,954	238	-	36,192	33,481
<b>Net income/ (expenditure)</b>		<b>(3,213)</b>	<b>(238)</b>	<b>-</b>	<b>(3,451)</b>	<b>5,585</b>
<b>Net movement in funds</b>		<b>(3,213)</b>	<b>(238)</b>	<b>-</b>	<b>(3,451)</b>	<b>5,585</b>
<b>Reconciliation of funds:</b>						
Total funds brought forward		150,637	8,146	-	158,783	153,198
<b>Total funds carried forward</b>		<b>147,424</b>	<b>7,908</b>	<b>-</b>	<b>150,332</b>	<b>158,783</b>

The statement of financial activities has been prepared on the basis that all operations are continuing operations.

There are no recognised gains and losses other than those passing through the statement of financial activities.

The notes on pages 14 to 20 form part of these financial statements and should be read in conjunction therewith.




**COLERAINE & DISTRICT  
SAMARITANS**


**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023**

**BALANCE SHEET  
AS AT 31 MARCH 2023**

	NOTES	2023	2022
		£	£
<b>TANGIBLE FIXED ASSETS</b>	<b>7</b>	<b>51,452</b>	<b>55,191</b>
<b>CURRENT ASSETS</b>			
Debtors & Prepayments	8	-	-
Bank Current Account		80,481	90,496
Bank Reserve Account		26,659	14,636
		<u>107,140</u>	<u>105,132</u>
<b>CURRENT LIABILITIES</b>			
Creditors: amounts falling due in one year	9	<u>3,260</u>	<u>1,540</u>
<b>NET CURRENT ASSETS</b>		<b><u>103,880</u></b>	<b><u>103,592</u></b>
<b>TOTAL CURRENT ASSETS</b>		<b>155,332</b>	<b>158,783</b>
<b>LESS: CREDITORS DUE AFTER MORE THAN ONE YEAR</b>		<b>-</b>	<b>-</b>
<b>NET ASSETS</b>		<b><u>155,332</u></b>	<b><u>158,783</u></b>
<b>FUNDS:</b>	<b>10</b>		
Unrestricted Funds		147,424	150,637
Designated Funds		<u>7,908</u>	<u>8,146</u>
<b>TOTAL FUNDS</b>		<b><u>155,332</u></b>	<b><u>158,783</u></b>

The financial statements were approved by the trustees on 01/09/2023 and are signed on its behalf by;

  
Mr K Bleakley  
Director

  
Mrs MB McMahon  
Treasurer

The notes on pages 14 – 20 form part of these financial statements and should be read in conjunction therewith.

## **NOTES TO THE FINANCIAL STATEMENTS**

### **1. ACCOUNTING POLICIES**

#### **Charity information**

Coleraine & District Samaritans is a private company limited by guarantee incorporated in Northern Ireland. The registered office is 20 Lodge Road, Coleraine, Co. Londonderry, BT52 1NB.

#### **1.1 Accounting convention**

The financial statements have been prepared in accordance with applicable accounting standards and under the historical cost convention with the exception of properties which, under the transitional provisions of FRS 15 – Tangible Fixed Assets, remain included at their 1998 valuation.

The financial statements have been prepared in accordance with the Charity's Trust Deed, the Charities Act (Northern Ireland) 2008 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)" (as amended for accounting periods commencing from 1 January 2016). 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 applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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 general funds which are available for use, at the discretion of the Trustees, in furtherance of the objectives of the Charity and have not been designated for other purposes. Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes.

**Restricted Funds** are funds that are to be used in accordance with specific restrictions imposed by donors or that have been raised by the charity for a particular purpose.

#### **1.4 Incoming resources**

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.

Donated goods or services are included at the value to the charity where this can be measured and quantified.

Grants, where these are related to performance and specific deliverables, they are accounted for as the Charity earns the right to consideration by its performance. Where income is received in advance, its recognition is deferred and included under liabilities. Where entitlement occurs before income is received, the income is accrued.



**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)**

**ACCOUNTING POLICIES (Continued)**

Grants are included in incoming resources when these are received, except as follows;

- When donors specify that donations or grants given to the charity must be used in future accounting periods, the income is deferred until these periods.
- When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the preconditions for use have been met.
- When donors specify that donations and grants are for a specific purpose, the income is recognised in the statement of financial activities in the period in which the specific expenditure is recognised so as to present a true and fair view in the financial statements.

Interest receivable is recognised in the period to which it relates.

**1.5 Resources expended**

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

All expenditure is accounted for in the financial statements on an accruals basis and has been classified under headings that aggregate all costs related to that category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of the resource.

The following specific policies apply to categories of expenditure;

**Direct charitable expenditure**

Direct charitable expenditure comprises the costs of the activities directly related to the objectives of the Charity.

**Fundraising & publicity costs**

Fundraising costs are those costs incurred in seeking voluntary contributions. Publicity costs are costs incurred in increasing publicity of the Branch in the furtherance of its objectives.

**Management & administrative costs**

Management & administrative costs are the costs associated with the governance arrangements of the Charity, which relate to the general running of the Charity as opposed to those costs associated with fundraising or direct charitable activities. Included within this category are costs associated with the strategic as opposed to the day to day management of the Charities activities.

**Premises overheads**

Premises overheads are aggregated and allocated to the various functional activities of the charity on a percentage basis determined by the Trustees and disclosed in note 2.

**Depreciation**

Please refer to note 1.6.

**1.6 Tangible fixed assets and depreciation**

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life as follows;

- |   |                   |
|---|-------------------|
| - Freehold property                         | 2% Straight line  |
| - Property Fixtures & Fittings              | 10% Straight line |
| - Office equipment, furniture and computers | 25% Straight line |



**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)**

**ACCOUNTING POLICIES (Continued)**

**1.7 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.

**1.8 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.

**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 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.

**1.9 Taxation**

No provision is required for taxation as the company is defined as a charity for taxation purposes.



**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)**

**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.

**3. Income from donations, legacies & fundraising**

	<b>Unrestricted Funds</b>	<b>Designated Funds</b>	<b>Restricted Funds</b>	<b>Total Funds 2023</b>	<b>Total Funds 2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Donations (Inc. Gift Aid)	19,843	-	-	19,843	35,652
Fundraising	12,068	-	-	12,068	6,543
Other Income	600	-	-	600	3,684
	<b>32,511</b>	<b>-</b>	<b>-</b>	<b>32,511</b>	<b>45,879</b>

**4. Investment income**

	<b>2023 £</b>	<b>2022 £</b>
Bank interest	<b>230</b>	<b>243</b>

**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)**

**5. Expenditure on charitable activities**

	Notes	Restricted Funds £	Designated Funds £	Unrestricted Funds £	Total 2023 £	Total 2022 £
<b>Direct charitable expenditure</b>						
Volunteer training & support		-	-	1,247	1,247	43
Volunteer travel expenses		-	-	-	-	(9)
Volunteer recruitment		-	-	-	-	-
Prison expenses		-	-	280	280	46
Outreach expenses		-	-	183	183	107
Director's Expenses		-	-	546	546	204
Advertising & publicity		-	-	523	523	520
Share of premises o/heads	6	-	190	14,503	14,693	16,428
		-	190	17,282	17,472	17,339
<b>Fundraising &amp; publicity costs</b>						
Fundraising expenses		-	-	405	405	412
Advertising & publicity		-	-	523	523	520
Share of premises o/heads	6	-	24	1,813	1,837	2,053
		-	24	2,741	2,765	2,985
<b>Management &amp; administration costs</b>						
Postage, printing & stationery		-	-	1,995	1,995	1,175
Bank charges		-	-	67	67	37
AGM/branch meeting costs		-	-	279	279	-
Professional fees		-	-	700	700	700
Statutory fees		-	-	35	35	309
Sundry expenses		-	-	1,273	1,273	163
Contributions to general office		-	-	9,769	9,769	8,720
Share of premises o/heads	6	-	24	1,813	1,837	2,053
		-	24	15,931	15,955	13,157
<b>TOTAL RESOURCES EXPENDED</b>		-	238	35,954	36,192	33,481

**6. Premises Overheads**

	Total 2023 £	Total 2022 £
Water, light and heat	2,897	2,845
Repairs and renewals	6,570	7,321
Cleaning and housekeeping	1,818	3,365
Office telephone and fax	1,053	1,154
Insurance	1,389	1,174
Depreciation	4,401	4,437
	<b>18,128</b>	<b>20,296</b>



**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)**

**Allocated to:**

Direct charitable expenditure (80%)	<b>14,502</b>	16,238
Fundraising and publicity (10%)	<b>1,813</b>	2,029
Management and administration (10%)	<b>1,813</b>	2,029
	<b>18,128</b>	20,296

**7. Tangible fixed assets**

	<b>Office Equipment Furniture and Computers £</b>	<b>Freehold Property £</b>	<b>Total £</b>
<b>Cost</b>			
At 1 April 2022	29,324	104,994	<b>134,318</b>
Additions	900	-	<b>900</b>
At 31 March 2023	<b>30,224</b>	<b>104,994</b>	<b>135,218</b>
<b>Depreciation</b>			
At 1 April 2022	24,752	54,375	<b>79,127</b>
Charge for the period	2,604	2,035	<b>4,639</b>
At 31 March 2023	<b>27,356</b>	<b>57,410</b>	<b>83,766</b>
<b>Net book value</b>			
At 31 March 2022	2,868	47,584	<b>50,452</b>
At 31 March 2023	<b>4,572</b>	<b>50,619</b>	<b>55,191</b>

The title to the freehold property is held by Coleraine & District Samaritans.

**8. Debtors**

	<b>2023 £</b>	<b>2022 £</b>
Prepayments and accrued income	-	-

**9. Creditors: amounts falling due within one year**

	<b>2023 £</b>	<b>2022 £</b>
Creditors and accruals	<b>3,260</b>	1,540

**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)**

**10. Reconciliation of Movement in Funds**

	<b>Restricted Funds</b>	<b>Designated Funds</b>	<b>Unrestricted Funds</b>	<b>Total Funds 2023</b>	<b>Total Funds 2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Balance at 1 April 2022	-	8,146	150,637	158,783	153,198
Surplus/(Deficit) for year	-	(238)	(3,213)	(3,451)	5,585
Balance at 31 March 2023	-	7,908	147,424	155,332	158,783

**11. Trustees' remuneration and expenses**

None of the charity's trustees were directly or indirectly remunerated in anyway (2022 – NIL); no expenses (other than reimbursement for expenses incurred on behalf of the charity) were paid to any of the trustees in respect of Management Committee activities (2022 – NIL).

**12. Indemnity insurance**

The Samaritans has professionally affected indemnity insurance to protect employees, trustees, directors and other volunteer members of all Samaritan branches.

**13. Income Source**

The Branch is reliant on and very grateful for the financial support which it receives from the wider community. In addition to the regular monthly contributions to the branch from Claire Sugden, Barbara Flinn and Paul Leighton the Branch has also received donations from:

- Ballymoney Black Santa
- Counterpoint Choir
- Ballywillan PC
- Carncullagh PW
- TSB
- Pieta
- Click Energy
- Mission Sacred Heart
- Black Santa, St Anne's Cathedral, Belfast

Plus donations from numerous individuals throughout the year.