

**MANCHESTER AND SALFORD
SAMARITANS
FINANCIAL STATEMENTS
31 MARCH 2020**

MANCHESTER AND SALFORD SAMARITANS

FINANCIAL STATEMENTS

31 MARCH 2020

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MANCHESTER AND SALFORD SAMARITANS
CHARITY INFORMATION
31 MARCH 2020

TRUSTEES

Robert Jackson (Chair)
Tim Mort
Rachael Goodwin
Rob Safer (resigned April 20)
Alix Davis
Rebekah Nyakoojo Sowah
Helen O'Meara (co-opted June 20)
Peter Njoroge (Treasurer & Secretary, ex-officio)

DEPUTY DIRECTORS

David Mc Arthur – Recruitment
James Pemberton – SIT 1
Charles Orr – SIT 2
Lesley Birchall – Volunteer Care
Barbara Flinn Shift Leaders
Gordon Kermode Initial Mentoring
Sarah Mc Donnell – Caller Support
Martine Carassik – Education & Postvention
Nasrin Fasal - Publicity

LEADERS

Gareth Long – Rota & 3 Rings
Mo Munday – Prison Team Leader
David Mc Arthur – Samsnet, Connect and 3 Rings Accounts
Anthony Dixon – Connect Leader
Danny Wood – IT Trouble Shooter
Sue Mc Donnell – Transfers between branches and Regional Caller Support Leader
Helen Melia – DBS Checks and Annual Statistical Return

CHARITY NUMBER

1173721

CHARITY OFFICES

72-74 Oxford Street
Manchester
M1 5NH

INDEPENDENT EXAMINERS

R P Smith & Co,
2 Southport Road
Chorley
Lancashire
PR7 1LB

PRINCIPAL BANKERS

NatWest
33 Piccadilly, Manchester
M1 1LR

MANCHESTER AND SALFORD SAMARITANS

TRUSTEES REPORT

YEAR ENDED 31 MARCH 2020

The Trustees present their report and the financial statements of the Charity for the year ended 31 March 2020. The financial statements have been prepared in accordance with the accounting policies set out on page 8 and comply with the Charity's Trust Deed and applicable Law.

CONSTITUTION AND OBJECTS

The Charity is an affiliate of Samaritans, a company registered in England & Wales and limited by guarantee (Registered Office: The Upper Mill, Kingston Road, Ewell, Surrey, KT17 2AF). The affiliate is governed by a Trust Deed. In planning our activities for the year, we kept in mind the Charity Commission's guidance on public benefit at our Trustee meetings.

The objects of the Charity are to provide assistance to individuals in the Manchester and Salford area who are suicidal, despairing or in distress and to enable such persons to receive immediate compassion and befriending from members of the Charity selected and trained for this purpose.

ORGANISATION

The Trustees who have served during the year and since the end are set out on page 1. The Trustees meet on a regular basis to discuss strategic issues relating to service provision, funding, training and many other matters.

The director is responsible to day to day running of the branch and is assisted by a team of deputy directors and team leaders as set out in page 1.

REVIEW OF ACTIVITIES AND FUTURE DEVELOPMENTS

The Statement of Financial Activities for the year is set out on page 6 of the accounts. The Financial Activities over the year reflect the spending priorities that are established by the Trustees. The priorities below reflect the values of the Leadership Team and are focussed on ensuring the best possible service for our callers by empowering our volunteers.

- 1) **Maintaining and refurbishing the building:** The Trustees want the branch to be a pleasant place for callers, volunteers and trainees. The first phase of the refurbishment focussed on the Foyer, the Training Room and the Face to Face Room is now complete. The next phase involves redecoration of the Shift Area.
- 2) **Volunteer Recognition:** This priority is to make volunteers feel valued for the work they do by offering some small reward for their efforts and to help to build a team spirit at the branch. This involves subsidising the Annual Regional Conference, The AGM & Summer Social and the Christmas Social.
- 3) **Raising Awareness & Fundraising:** This priority has two aims. Firstly, to continue to raise awareness of Samaritans especially amongst those groups that may not know about our service and how they can access it. The second aim is that the investment in awareness raising will also attract funding by inspiring people to make donations.
- 4) **Response to COVID 19:** Samaritans Central Office halted all Outreach Work, Face to Face and Prison Visits due to Covid 19. The Branch remained open for callers to the helpline during Lock Down. We operate strict Covid Safe Working Protocols to protect our volunteers. During the first 3 months of Lock Down we ran 90% of day shifts and 70% of Overnights. We also added two early morning shifts on Thursdays, so the branch is open for 24 hours each Thursday.

INCOME GENERATION

The Trustees report a deficit of income in comparison with expenditure for the year of £9,748 (2019 deficit of £18,748). At £66,568, income raised in the year is only about £650 less than previous year.

Income of £29,007 was raised from donations and gifts. This was over £6,000 better than previous year and include a legacy of £15,000 from Marjorie Gertrude Rickson. Several donations were also as a result from Outreach Work including Barclays donated £5000 for some awareness raising workshops for their Vulnerable Customer Unit

Income generating activities such as of £3,319 include £2,747 from Golf Tournaments. The Trustees would like to thank all those who organised these events so successfully.

The accounts are showing £27,500 income in respect to rent receivable. The Trustees received and accepted request for rent holiday from our tenant, the Archies due to the impact of Covid19 lockdown. This holiday started in March 2020 and is to last for 3 months.

BRANCH AFFILIATION FEE

The amount owing to Samaritans General Office in respect of the Branch Affiliation Fees for the year to 31 March 2020 is estimated to be £7,475.

RESERVES

The Branch ended the year with net current assets of £170,089 (2019 £171,043) as shown in the Balance Sheet on page 7.

The Trustees have reviewed the projected reserves of the Charity. This review has encompassed the nature of the projected income and expenditure streams, the need to match variable income with fixed commitments and the nature of the reserves. In order to enable the Charity to be managed efficiently and to provide a financial buffer for uninterrupted services, the Trustees consider that we need to maintain an unrestricted fund which at least equates to approximately four months of unrestricted fund expenditure. The financial plans for the year which ends 31 March 2021 show that this criterion is comfortably achieved and will reinforce the outlook that the long-term financial position of the Charity is secure.

The Trustees would like to reiterate that the Charity owns the freehold property and its current market valuation is substantially higher than the written down book value of £304,104 shown in the Accounts.

OBJECTIVES AND ACTIVITIES FOR THE PUBLIC BENEFIT

The Trustees confirm that we have paid due regard to the Charity Commission's guidance on the provision of public benefits. Accordingly, in providing assistance to individuals in the Manchester and Salford area who are suicidal, despairing or in distress, it is considered that the provision of these services is generally complementary to those other bodies who provide emotional health care within the community.

CHANGES IN FIXED ASSETS

The movement in fixed assets during the year are set out in Note 9 to the Financial Statements. The note shows there were no additions during the year.

VOLUNTEERS

The Charity is grateful for the unstinting efforts of its volunteers who are involved in service provision. As at 31 March 2020, we had 168 volunteers in the branch and 28 listeners across the two local prisons.

TRUSTEES

The trustees are appointed by the volunteers at the Annual General Meeting. Each new trustee is invited on an internal course and expected to read and agree the role and duties of being a trustee.

RISK

The trustees formalised their risk assessment procedures in 18/19, and having carried out an internal assessment, were satisfied that the Charity's exposure to risk is low. A trustee with background in the area is now leading the assessment, resolution and record keeping of risk issues.

TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to charities in England and Wales requires trustees to prepare financial statements for each financial year, which give a true and fair view of the Charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

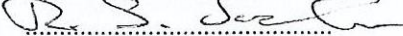
- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed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

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and trust deed. They are responsible for safeguarding the assets of the Charity and, hence, for taking reasonable steps for the prevention and detection of fraud and other irregularities.

ACCOUNTANTS & INDEPENDENT EXAMINERS

A motion for the reappointment of Simon Worswick of R P Smith & Co as Independent Examiner will be put before the Annual General Meeting.

APPROVED BY THE TRUSTEES AND SIGNED ON THEIR BEHALF BY:

Director: 

Date: 21/7/2020

Treasurer: 

Date: 21/7/2020

MANCHESTER AND SALFORD SAMARITANS

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

YEAR ENDED 31 MARCH 2020

I report to the trustees on my examination of the accounts of the Charity for the year ended 31 March 2020, which are set out on pages 6 to 12.

RESPONSIBILITIES AND BASIS OF REPORT

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

I report in respect of my examination of the Trustee's accounts carried out under section 145 of the 2011 Act and 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

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- (1) accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.


.....

Simon Worswick BA FCA

R P Smith & Co, 2 Southport Road,
Chorley, Lancashire, PR7 1LB

Date: *27 July 2020*

The Samaritans of Manchester & Salford
Year ended 31 March 2020
Statement of Financial Activity

<u>INCOME STATEMENT</u>		31 March 2020	31 March 2019
Incoming Resources			
Voluntary Income	2	35,458	29,357
Activities for Generating Funds	3	3,319	5,004
Investment Income	4	27,791	32,860
Total Incoming resources from generated funds		<u>£ 66,568</u>	<u>£ 67,221</u>
RESOURCES EXPENDED			
Cost of generating funds			
Fundraising Costs	5	331	1,068
Charitable Activities	6, 7	75,985	84,901
TOTAL RESOURCES EXPENDED		<u>£ 76,316</u>	<u>£ 85,969</u>
NET INCOMING (OUTGOING) RESOURCES		<u>(£ 9,748)</u>	<u>(£ 18,748)</u>
Total Funds Brought Forward		485,125	503,873
TOTAL FUNDS CARRIED FORWARD		<u>£ 475,377</u>	<u>£ 485,125</u>

All of the activities of the Charity are classed as continuing.

The Charity has no recognised gains or losses other than the results for the year as set out above.

All funds are classed as general unrestricted funds.

The Samaritans of Manchester & Salford
Year ended 31 March 2020
Statement of Financial Activity

		<u>31 March 2020</u>	<u>31 March 2019</u>
	Note		
Tangible Fixed Assets	9	£305,288	£314,082
Current Assets			
Debtors & Prepayments	10	£0	£10,181
Cash at Bank and In Hand	11	£180,840	£169,569
		<u>£180,840</u>	<u>£179,750</u>
Current Liabilities			
Accruals & Creditors	12	<u>£10,751</u>	<u>£8,707</u>
Net Current Assets		£170,089	£171,043
Net Assets		<u>£475,377</u>	<u>£485,125</u>
Funds			
	13	<u>£475,377</u>	<u>£485,125</u>

The financial statements were approved by the Trustees on 12 August 2020 and are signed on their behalf by:

Director: R. S. Jones Date: 21/7/2020
Treasurer: [Signature] Date: 21/7/2020

The notes on pages 8 to 12 form part of these financial statements

MANCHESTER AND SALFORD SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2020

1. ACCOUNTING POLICIES

BASIS OF ACCOUNTING

The financial statements are prepared under the historical cost convention and include the results of the Charity's operations which are described in the Trustees' Report and all of which are continuing. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011. The Charity has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a Cash Flow Statement on the grounds that it qualifies as a small charity. The Charity is a Public Benefit Entity as defined by FRS 102.

VOLUNTARY INCOME

Voluntary income is received in cash by way of donations and gifts, legacies, occasional flag collection days and special fundraising events. In particular:

- Cash donations, gifts and legacies are included in full in the Statement of Financial Activities as soon as they are received.
- Cash collected during flag days and at special fundraising events is included in the Statement of Financial Activities as soon as it is received.
- Income from fundraising events is shown gross, with the associated costs included in fundraising costs.

INVESTMENT INCOME

Bank interest is included in the Statement of Financial Activities on receipt and shop rental when it is receivable.

VALUE ADDED TAX

Value Added Tax is not recoverable by the Charity and, as such, is included in the relevant costs in the Statement of Financial Activities.

RESOURCES EXPENDED

All expenditure, other than that which has been capitalised (see Fixed Asset accounting policy), is included in the Statement of Financial Activities. The value of purchase invoices received after the year end in respect of expenditure incurred before the year end has also been included in the Statement of Financial Activities.

MANCHESTER AND SALFORD SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2020

ACCOUNTING POLICIES (continued)

CHARITABLE ACTIVITIES

Charitable activities are the costs related to meeting the objectives of the Charity and include expenditure on the management and administration of the Charity.

GOVERNANCE COSTS

Governance costs are those costs incurred in meeting the Charity's statutory and constitutional requirements.

TANGIBLE FIXED ASSETS AND DEPRECIATION

Tangible fixed assets for use by the Charity are stated at cost less depreciation.

Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold Buildings – 50 years on Straight line basis

Fixtures & Fittings – 3 years Straight line basis

The Charity's offices at 72-74 Oxford Street, Manchester are included in the Balance Sheet at cost less depreciation written-off.

FUNDS

The General Fund represents resources set aside to meet the day to day objectives of the Charity. There are no restricted funds.

MANCHESTER AND SALFORD SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2020

	<u>31 March 2020</u>	<u>31 March 2019</u>
2 VOLUNTARY INCOME		
Prison Grants	£6,451	£6,361
Donations & Gifts	£29,007	£22,996
	<u>£35,458</u>	<u>£29,357</u>
3 ACTIVITIES FOR GENERATING INCOME		
Books, videos & tuck shop	£104	£30
Fund Raising	£274	£2,255
Golf Tournaments	£2,747	£2,469
Conferences	£194	£250
	<u>£3,319</u>	<u>£5,004</u>
4 INVESTMENT INCOME		
Interest Received	£291	£204
Rent Received	£27,500	£32,656
	<u>£27,791</u>	<u>£32,860</u>
5 FUNDRAISING COSTS		
Fundraising	£331	£1,068
	<u>£331</u>	<u>£1,068</u>

MANCHESTER AND SALFORD SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2020

6 CHARITABLE ACTIVITY COSTS	<u>31 March 2020</u>	<u>31 March 2019</u>
Office Running Costs	£4,160	£11,524
Administration Staff	£11,111	£8,899
Telephone	£2,851	£2,621
Depreciation	£8,794	£9,628
Publicity	£6,702	£4,379
Travel Expenses	£11,447	£8,185
Prisons	£3,980	£4,071
Consumables, coffee etc	£1,053	£1,399
Training & Conferences	£2,603	£7,790
Premises & Services	£10,133	£8,975
Branch Affiliation Fees	£7,475	£13,218
Property Insurance	£2,641	-£59
Sundry	£798	£2,339
Governance Costs (Note 7)	£2,237	£1,933
Total	<u>£75,985</u>	<u>£84,901</u>
7 GOVERNANCE COSTS		
Independent Examination Fee	£600	£600
AGM/EGM Expenses	£876	£1,160
Other Professional Fees	£761	£173
Total	<u>£2,237</u>	<u>£1,933</u>
8 STAFF COSTS		
Wages & Salaries	£11,111	£8,504
Total	<u>£11,111</u>	<u>£8,504</u>

The average number of staff employed by the charity during the year was:

	<u>Number</u>	<u>Number</u>
Administration	1	1

MANCHESTER AND SALFORD SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2020

9 TANGIBLE FIXED ASSETS

	<u>Freehold Property</u>	<u>Fixtures & Fittings</u>	<u>Total</u>
Cost			
As at 1 April 2019	£398,447	£52,867	£451,314
Additions	£0	£0	£0
	<u>£398,447</u>	<u>£52,867</u>	<u>£451,314</u>
Depreciation			
As at 1 April 2019	£86,374	£50,858	£137,232
Charge	£7,969	£825	£8,794
	<u>£94,343</u>	<u>£51,683</u>	<u>£146,026</u>
Net Book Value			
As at 31 March 2020	<u>£304,104</u>	<u>£1,184</u>	<u>£305,288</u>
As at 31 March 2019	<u>£312,073</u>	<u>£2,009</u>	<u>£314,082</u>

10 DEBTORS

Prepayments & Accrued Income
Amount due from Tenant

<u>31 March 2020</u>	<u>31 March 2019</u>
	5041
	5141
<u>-</u>	<u>£ 10,182</u>

11 CASH AT BANK & IN HAND

Current Accounts
Deposit Account

<u>31 March 2020</u>	<u>31 March 2019</u>
£500	£500
£180,340	£169,069
<u>£180,840</u>	<u>£169,569</u>

12 CREDITORS

Branch Affiliation Fee
Accruals

<u>31 March 2020</u>	<u>31 March 2019</u>
7,129	6,783
3,622	1,924
<u>10,751</u>	<u>£ 8,707</u>

13 ANALYSIS OF NET ASSETS IN UNRESTRICTED FUNDS

	<u>Tangible Fixed Assets</u>	<u>Other Net Assets</u>	<u>Total</u>
Unrestricted Funds	<u>305,288</u>	<u>170,089</u>	<u>£ 475,377</u>