

**Report of the Trustees and  
Financial Statements for the Year Ended 31 March 2018  
for  
Harrow Samaritans**

Grunberg & Co Limited  
Chartered Accountants  
5 Technology Park  
Colindeep Lane  
Colindale  
London  
NW9 6BX



## **Harrow Samaritans**

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## **Harrow Samaritans**

### **Report of the Trustees for the Year Ended 31 March 2018**

#### **ADMINISTRATIVE DETAILS**

##### **Name**

The charity passed a special resolution on 1 February 2018 changing its name from The Harrow Branch of The Samaritans to Harrow Samaritans.

##### **Trustees**

Jane Reeve

Pamela Berkley

Howard Reed

- resigned 21.2.2018

Isabel Nissen

- resigned 21.2.2018

Manoj Kerai

- resigned 30.4.2017

Paul Rubenstein

Judith Katzler

Joyce New

Rosy Canter

Ron Levin

- resigned 21.2.2018

Anne-Marie Silver

- appointed 21.2.2018

Sandy Herman

- appointed 21.2.2018

Geoffrey Jayson

- appointed 21.2.2018

##### **Registered Charity number**

1174064

##### **Principal address**

44 Station Road

Harrow

London

HA1 2SQ

##### **Independent examiner**

Grumberg & Co Limited

Chartered Accountants

5 Technology Park

Colindeep Lane

Colindale

London

NW9 6BX



## **Harrow Samaritans**

### **Report of the Trustees for the Year Ended 31 March 2018**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2018. 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 2015).

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Structure**

Harrow Samaritans is an independent charity affiliated to the national parent Samaritans organisation, which includes 201 branches. Samaritans provides confidential emotional support through volunteers,

##### **Governance**

The charity is controlled by its governing document, a deed of trust, and constitutes a Charitable Incorporated Organisation. It 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.

In a recent reorganisation, referred to as “the Transition” each of these branches decided whether to join or affiliate to the Samaritans Central Charity. Harrow Samaritans decided to affiliate and a new Charitable Incorporated Organisation (CIO) was registered with the Charity Commission on the 1<sup>st</sup> August 2017 (charity number 1174064) and the Transition was completed on 1<sup>st</sup> February 2018. The new CIO is a “linked charity” with the former Harrow Branch of Samaritans and the Transition has been accounted for as merger of the two.

##### **Management**

The governing body of the Central Charity is a Board of Trustees supported by five committees. Harrow Samaritans has a Leadership Team consisting of nine 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 six weeks and all decisions are made by the trustees using a majority voting system. Decisions usually have the unanimous approval of the trustees.

During the year activities have been undertaken and are ongoing relating to areas of Health & Safety. In order to complete the Transition numerous reports were carried out which included a Fire Risk Assessment, Water Assessment, Asbestos Assessment, Electrical Assessment all to ensure the safety of our volunteers and visitors. These assessments were also carried out in our shop.

#### **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.



## **Harrow Samaritans**

### **Report of the Trustees for the Year Ended 31 March 2018**

#### **KEY OBJECTIVES**

##### **Emotional Support**

To continue to provide emotional support by telephone, visits, e-mail, SMS and reaching out to schools.

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.

##### **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.

##### **Fund Raising**

- to ensure that our Charity Shop continues with its successful growth by collecting good and saleable stock.
- to carry out other fund-raising activities organised from time to time by a fund-raising sub-committee.

#### **ACHIEVEMENTS**

##### **Charity shop**

- an increase in income from the shop with a new Manager being supported by the shop volunteers.

##### **Outreach**

- a schools Outreach Team was started in 2018 and has been successful in contacting and outreaching to both primary and secondary schools and is in high demand.
- the branch also supports Harrow & Wealdstone station as part of Samaritans Network Rail scheme

##### **Recruitment, selection and training**

- the branch would not be able to operate without the involvement of the Recruitment/Selection and Training teams which is ongoing all of the year. We hold three training sessions per year which are vital to keeping and increasing our number of volunteers.

##### **Fundraising**

Income is raised by

- sales in our charity shop, with some rental income from letting surplus accommodation there
- the sale of honey from our beehives in the garden
- starting in September 2018, Harrow Samaritans has been selected to be the "Charity of the Year" by five local Waitrose stores
- other fundraising initiatives that take place throughout the year.

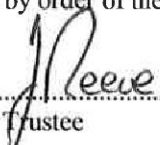
#### **FINANCIAL REVIEW**

During the year there was income of £54,245 (2017: 58,137) and expenditure of £59,436 (2017: 46,453) resulting in net expenditure of £5,191 (2017: net income £11,684). The deficit has reduced unrestricted funds to £615,951 (2017: £621,142). There are no restricted reserves (2017: £nil)

##### **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.

Approved by order of the board of trustees on 18 October 2018..... and signed on its behalf by:

  
.....  
J Reeve - Trustee



## **Harrow Samaritans**

### **Report of the Trustees for the Year Ended 31 March 2018**

#### **MESSAGE FROM THE DIRECTOR**

This is my final year as Director when I complete my 3-year term on 1st December. I would not have been able to carry out this role without the support of the Leadership Team, Deputy Directors and all of the Volunteers. The Trustees are fully aware of their obligations to the Charity and perform their roles with due diligence.

The creation of the CIO and the transition to an affiliate of the Samaritans Central Charity, which was quite a challenging process, was completed on 1st February 2018. My thanks go in particular to Paul and Geoffrey for their help with this.

When I started my Directorship in 2015 one of my main priorities was to start a Schools Outreach Team. This was finally achieved in 2018 thanks to the leadership of Kalpana and her team who have put in a huge amount of work getting this off the ground. We are now reaping the rewards as both primary and secondary schools are asking for our Outreach team to visit their schools.

I would also like to welcome Mariana as our new Shop Manager. Pauline our previous Shop Manager retired after many years of dedicated service for which we are extremely grateful. The branch would find it difficult to function without the huge efforts of Mariana and her team.

I am also delighted that five local branches of Waitrose have chosen us to be their Charity of the Year. With so many charities in the area this is a major achievement and we thank Waitrose for selecting us. I would also like to thank Judith for her constant endeavours in raising funds to keep us operational.

To keep the branch running smoothly and efficiently involves each and every Volunteer who turns up in all sorts of weather to support our Callers. We should be proud of the fact due to the dedication of Harrow Samaritan volunteers, the number of ad hoc closures is minimal.

As I hand over to a newly appointed Director, I wish them every success in continuing to grow Harrow Samaritans in order that we can achieve our Mission, Vision and Values and thank all the Volunteers for their support over the last three years.

Jane, Director





## **Independent Examiner's Report to the Trustees of 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 charitable company') for the year ended 31 March 2018 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

### **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 Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 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 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:

- accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- 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.



Gedalia Waldman BA ACA  
Grunberg & Co Limited  
Chartered Accountants  
5 Technology Park  
Colindeep Lane  
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London  
NW9 6BX

Date: 19 October 2018



# Harrow Samaritans

## Statement of Financial Activities for the Year Ended 31 March 2018

		2018 Unrestricted fund £	2017 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies	2	7,867	9,807
Other trading activities	3	<u>46,378</u>	<u>48,330</u>
<b>Total</b>		54,245	58,137
 <b>EXPENDITURE ON</b>			
Raising funds	4	29,588	21,809
Charitable activities		<u>29,848</u>	<u>24,644</u>
Charitable activities			
<b>Total</b>		59,436	46,453
 <b>NET (EXPENDITURE)/INCOME</b>		(5,191)	11,684
 <b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		<u>621,142</u>	<u>609,458</u>
 <b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>615,951</u></u>	<u><u>621,142</u></u>




# **Harrow Samaritans**

## **Statement of Financial Position At 31 March 2018**

	Notes	2018 Unrestricted fund £	2017 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	6	565,888	569,570
<b>CURRENT ASSETS</b>			
Debtors	7	2,694	2,565
Cash at bank		<u>54,761</u>	<u>53,222</u>
		57,455	55,787
<b>CREDITORS</b>			
Amounts falling due within one year	8	(7,392)	(4,215)
<b>NET CURRENT ASSETS</b>		<u>50,063</u>	<u>51,572</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		615,951	621,142
<b>NET ASSETS</b>		<u>615,951</u>	<u>621,142</u>
<b>FUNDS</b>	9		
Unrestricted funds:			
General fund		<u>615,951</u>	<u>621,142</u>
<b>TOTAL FUNDS</b>		<u>615,951</u>	<u>621,142</u>

The financial statements were approved by the Board of Trustees on 18 October 2018 and were signed on its behalf by:

  
.....  
J Reeve - Trustee



**Notes to the Financial Statements  
for the Year Ended 31 March 2018**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, 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 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The presentation currency of the financial statements is the Pound Sterling (£).

**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 assets**

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

Improvements to property	- 20% on reducing balance
Fixtures and fittings	- 25% on cost and Fully depreciated
Computer equipment	- 25% on reducing balance

Tangible fixed assets are stated at historical cost, less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in the statement of financial activities.

The freehold property is included at cost and no depreciation has been provided as the useful economic life of the asset is deemed to be greater than 50 years. Annual impairment reviews are performed, to ensure that the carrying amount of the asset is not overstated. The trustees consider that this accounting policy results in the financial statements giving a true and fair view.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

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

There were no restricted funds received by the charity for the year under review.

**2. DONATIONS AND LEGACIES**

	2018	2017
	£	£
Gifts & Donations	<u>7,867</u>	<u>9,807</u>



# Harrow Samaritans

## Notes to the Financial Statements - continued for the Year Ended 31 March 2018

### 3. OTHER TRADING ACTIVITIES

	2018	2017
	£	£
Shop income	33,212	35,635
Rents received	13,120	12,660
Bank interest received	<u>46</u>	<u>35</u>
	<u>46,378</u>	<u>48,330</u>

### 4. FUND RAISING AND OTHER EXPENSES

	2018	2017
	£	£
Shop expenses	17,545	15,207
Depreciation	3,603	4,504
Support costs	<u>8,440</u>	<u>2,098</u>
	<u>29,588</u>	<u>21,809</u>

### 5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2018 nor for the year ended 31 March 2017.

#### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2018 nor for the year ended 31 March 2017.

### 6. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>					
At 1 April 2017 and 31 March 2018	<u>551,239</u>	<u>30,732</u>	<u>54,351</u>	<u>13,214</u>	<u>649,536</u>
<b>DEPRECIATION</b>					
At 1 April 2017	-	12,717	54,351	12,898	79,966
Charge for year	<u>-</u>	<u>3,603</u>	<u>-</u>	<u>79</u>	<u>3,682</u>
At 31 March 2018	<u>-</u>	<u>16,320</u>	<u>54,351</u>	<u>12,977</u>	<u>83,648</u>
<b>NET BOOK VALUE</b>					
At 31 March 2018	<u>551,239</u>	<u>14,412</u>	<u>-</u>	<u>237</u>	<u>565,888</u>
At 31 March 2017	<u>551,239</u>	<u>18,015</u>	<u>-</u>	<u>316</u>	<u>569,570</u>

The property held by Harrow Samaritans was classified as a tangible fixed asset for the year under review. The shop was specifically used in the furtherance of the charities objectives and the flat was ancillary to the purchase of the shop and was not acquired for investment potential or income.



## Harrow Samaritans

### Notes to the Financial Statements - continued for the Year Ended 31 March 2018

#### 7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018	2017
	£	£
Other debtors	<u>2,694</u>	<u>2,565</u>

#### 8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018	2017
	£	£
Trade creditors	4,468	1,172
Other creditors	<u>2,924</u>	<u>3,043</u>
	<u>7,392</u>	<u>4,215</u>

#### Analysis of net assets at the date of merger:

All of the assets and liabilities of the unincorporated charity (The Harrow Branch of Samaritans) were transferred to the Charitable Incorporated Organisation (Harrow Samaritans) on 1 February 2018. These consisted of £565,888 of fixed assets and £50,063 of net assets.

	Harrow Samaritans	The Harrow Branch of the Samaritans	Combined total
	£	£	£
Net assets	-	615,951	615,951
<b>Represented by:</b>			
Unrestricted funds	-	615,951	615,951
<b>Total funds</b>	-	615,951	615,951



## Harrow Samaritans

### Notes to the Financial Statements - continued for the Year Ended 31 March 2018

#### 9. MOVEMENT IN FUNDS

	At 1.4.17 £	Net movement in funds £	At 31.3.18 £
<b>Unrestricted funds</b>			
General fund	621,142	(5,191)	615,951
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>621,142</u>	<u>(5,191)</u>	<u>615,951</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	54,245	(59,436)	(5,191)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>54,245</u>	<u>(59,436)</u>	<u>(5,191)</u>

#### Comparatives for movement in funds

	At 1.4.16 £	Net movement in funds £	At 31.3.17 £
<b>Unrestricted Funds</b>			
General fund	609,458	11,684	621,142
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>609,458</u>	<u>11,684</u>	<u>621,142</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	58,137	(46,453)	11,684
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>58,137</u>	<u>(46,453)</u>	<u>11,684</u>

#### 10. RELATED PARTY DISCLOSURES

During the year under review the charity made a levy payment of £1,511 (2017: £271) to its parent organisation. It also made a donation of £5,000 (2017: £nil) to its parent organisation.



# **Harrow Samaritans**

## **Detailed Statement of Financial Activities for the Year Ended 31 March 2018**

	2018 £	2017 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Gifts & Donations	7,867	9,807
<b>Other trading activities</b>		
Shop income	33,212	35,635
Rents received	13,120	12,660
Bank interest received	46	35
	<u>46,378</u>	<u>48,330</u>
<b>Total incoming resources</b>	54,245	58,137
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Insurance	2,593	2,483
Shop expense - management costs	5,192	5,228
Shop expense - utilities	2,291	1,515
Shop expense - repairs & maintenance	3,539	3,014
Flat expense - agency fees	1,889	1,823
Flat expense - repairs & maintenance	2,041	1,144
Depreciation of improvements to property	3,603	4,504
	<u>21,148</u>	<u>19,711</u>
<b>Charitable activities</b>		
Rates and water	3,546	3,534
Telephone	2,996	3,343
Sundries	1,715	2,017
Advertising	417	187
Printing, postage & stationery	983	568
Repairs & maintenance	6,224	2,828
Motor & travel	3,305	4,078
Computer, IT & software	2,783	5,656
Cleaning	2,800	2,328
Donation to Samaritans Central Charity	5,000	-
Depreciation of computer equipment	79	105
	<u>29,848</u>	<u>24,644</u>
<b>Support costs</b>		
<b>Governance costs</b>		
Levy to general office	1,511	271
Independent examination fees	3,350	1,827
Legal fees	3,579	-
	<u>8,440</u>	<u>2,098</u>
<b>Total resources expended</b>	59,436	46,453
<b>Net (expenditure)/income</b>	<u>(5,191)</u>	<u>11,684</u>