

**MANCHESTER AND SALFORD
SAMARITANS
FINANCIAL STATEMENTS
31 MARCH 2019**

MANCHESTER AND SALFORD SAMARITANS

FINANCIAL STATEMENTS

31 MARCH 2019

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MANCHESTER AND SALFORD SAMARITANS

CHARITY INFORMATION

31 MARCH 2019

TRUSTEES

Robert Jackson (Chair)
Tim Mort (Appointed Jan 2019)
Rachael Goodwin
Rob Safer
Alix Davis
Rebekah Nyakoojo Sowah
Peter Njoroge (Treasurer & Secretary, ex-officio)
Nasrin Fazal (Resigned June 2018)
Andrew Ashton (Resigned June 2018)
Matthew Charleston (Resigned Dec 2018)
Elizabeth Molyneux (Resigned June 2018)

DEPUTY DIRECTORS

David Mc Arthur – Recruitment
James Pemberton – SIT 1
Charles Orr – SIT 2
Karl Huggins – Initial Mentoring
Lesley Birchall – Volunteer Care
Kat Gray – Shift Leaders
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
Hajra Bibi Kandar – Premises 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 2019

The Trustees present their report and the financial statements of the Charity for the year ended 31 March 2019. 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.

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 that involves redecoration of the Shift Area will start in September 2019.
- 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.

INCOME GENERATION

The Trustees report a deficit of income in comparison with expenditure for the year of £18,748 (2018 deficit of £19,182). This is the second year following the loss of Zochonis Trust grant of £25,000 per annum which has meant that almost 50% of the annual revenue came from rent income (£32,656).

Activities for generating income of £5,004 include £2,469 from Golf Tournaments and £2,255 from such fund-raising events as the very successful Sarah Millican show. The Trustees would like to thank all those who organised these events so successfully. Special thanks also go Thornton Media for all the publicity work that has impacted on amounts raised via Just Giving.

The Voluntary Income of £29,357 includes a donation from NHS Manchester CCG of £5,000, Heineken and Eagle Charity Trust (£1,000 each), Natasha Holt charity ball (£2,944) and grants from the prisons totalling £6,361.

The trustees are exploring ways of raising funds to bridge the noticeable gap created by loss of the Zochonis grant.

BRANCH AFFILIATION FEE

The amount owing to Samaritans General Office in respect of the Branch Affiliation Fees for the year to 31 March 2019 is estimated to be £13,218. This also covers some areas from previous year.

RESERVES

The Branch ended the year with net current assets of £171,043 (2018 £183,177) 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 2020 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 £312,073 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 additions during the year that included two new laptops and chairs for volunteers. There were no write down of assets.

VOLUNTEERS

The Charity is grateful for the unstinting efforts of its volunteers who are involved in service provision. As at 31 March 2019, we had 154 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

In 2018/19, the trustees formalised their risk assessment procedures, 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.

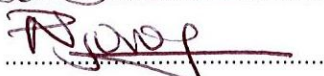
ACCOUNTANTS & INDEPENDENT EXAMINERS

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: 5/6/19

Treasurer: 

Date: 5th June 2019

MANCHESTER AND SALFORD SAMARITANS

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

YEAR ENDED 31 MARCH 2019

I report on the accounts of the Charity for the year ended 31 March 2019 set out on pages 6 to 12.

RESPECTIVE RESPONSIBILITIES OF THE TRUSTEES AND THE INDEPENDENT EXAMINER

The Charity's trustees are responsible for the preparation of the accounts. The Charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5) (b) of the 2011 Act; and
- state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any 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.

INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Acthave not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Simon Worswick
.....
Simon Worswick BA FCA

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

Date: *6 June 2019*

The Samaritans of Manchester & Salford
Year ended 31 March 2019
Statement of Financial Activity

		31 March 2019	31 March 2018
INCOMING RESOURCES			
Voluntary Income	2	29,357	18,694
Activities for Generating Funds	3	5,004	3,649
Investment Income	4	32,860	30,048
TOTAL INCOMING RESOURCES		<u>£ 67,221</u>	<u>£ 52,391</u>
RESOURCES EXPENDED			
Cost of generating funds			
Fundraising Costs	5	1,068	675
Charitable Activities	6, 7	84,901	70,898
TOTAL RESOURCES EXPENDED		<u>£ 85,969</u>	<u>£ 71,573</u>
NET INCOMING (OUTGOING) RESOURCES		<u>(£ 18,748)</u>	<u>(£ 19,182)</u>
Total Funds Brought Forward		503,873	523,055
TOTAL FUNDS CARRIED FORWARD		<u>£ 485,125</u>	<u>£ 503,873</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.

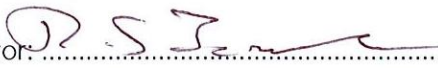
MANCHESTER AND SALFORD SAMARITANS

BALANCE SHEET

YEAR ENDED 31 MARCH 2019

	Note	<u>31 March 2019</u>	<u>31 March 2018</u>
Tangible Fixed Assets	9	£314,082	£320,696
Current Assets			
Debtors & Prepayments	10	£10,181	£7,500
Cash at Bank and In Hand	11	<u>£169,569</u>	<u>£179,252</u>
		£179,750	£186,752
Current Liabilities			
Accruals & Creditors	12	<u>£8,707</u>	<u>£3,575</u>
Net Current Assets		£171,043	£183,177
Net Assets		<u><u>£485,125</u></u>	<u><u>£503,873</u></u>
Funds			
	13	<u><u>£485,125</u></u>	<u><u>£503,873</u></u>

The financial statements were approved by the Trustees on 05 June 2019 and are signed on their behalf by:

Director:  Date: 5/6/19

Treasurer:  Date: 5th June 2019

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 2019

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 2019

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 2019

	<u>31 March 2019</u>	<u>31 March 2018</u>
2 VOLUNTARY INCOME		
Prison Grants	£6,361	£7,913
Donations & Gifts	£22,996	£10,781
	<u>£29,357</u>	<u>£18,694</u>
3 ACTIVITIES FOR GENERATING INCOME		
Books, videos & tuck shop	£30	£388
Fund Raising	£2,255	£45
Golf Tournaments	£2,469	£3,076
Conferences	£250	£140
	<u>£5,004</u>	<u>£3,649</u>
4 INVESTMENT INCOME		
Interest Received	£204	£48
Rent Received	£32,656	£30,000
	<u>£32,860</u>	<u>£30,048</u>
5 FUNDRAISING COSTS		
Fundraising	£1,068	£675
	<u>£1,068</u>	<u>£675</u>

MANCHESTER AND SALFORD SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2019

6 CHARITABLE ACTIVITY COSTS	31 March 2019	31 March 2018
Office Running Costs	£11,524	£8,997
Administration Staff	£8,899	£8,358
Telephone	£2,621	£3,812
Depreciation	£9,628	£8,622
Publicity	£4,379	£3,306
Travel Expenses	£8,185	£7,164
Prisons	£4,071	£4,327
Consumables, coffee etc	£1,399	£574
Training & Conferences	£7,790	£3,624
Premises & Services	£8,975	£9,159
Branch Affiliation Fees	£13,218	£4,851
Property Insurance	-£59	£4,732
Sundry	£2,338	£815
Governance Costs (Note 7)	£1,933	£2,557
	<u>£84,901</u>	<u>£70,898</u>
7 GOVERNANCE COSTS		
Independent Examination Fee	£600	£600
AGM/EGM Expenses	£1,160	£576
Other Professional Fees	£173	£1,381
	<u>£1,933</u>	<u>£2,557</u>
8 STAFF COSTS		
Wages & Salaries	£8,899	£8,358
	<u>£8,899</u>	<u>£8,358</u>

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

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

No remuneration was paid to any Trustee during the year.

MANCHESTER AND SALFORD SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2019

9 TANGIBLE FIXED ASSETS

	Freehold Property	Fixtures & Fittings	Total
Cost			
As at 1 April 2018	£398,447	£49,853	£448,300
Additions	£0	£3,014	£3,014
	<u>£398,447</u>	<u>£52,867</u>	<u>£451,314</u>
Depreciation			
As at 1 April 2018	£78,405	£49,199	£127,604
Charge	£7,969	£1,659	£9,628
	<u>£86,374</u>	<u>£50,858</u>	<u>£137,232</u>
Net Book Value			
As at 31 March 2019	<u>£312,073</u>	<u>£2,009</u>	<u>£314,082</u>
As at 31 March 2018	<u>£320,042</u>	<u>£654</u>	<u>£320,696</u>

10 DEBTORS

	31 March 2019	31 March 2018
Prison Income		
Prepayments & Accrued Income	5,041	4950
Amount due from Tenant	5,140	2550
	<u>10,181</u>	<u>£ 7,500</u>

11 CASH AT BANK & IN HAND

	31 March 2019	31 March 2018
Current Accounts	500	2,125
Deposit Account	169,069	177,127
	<u>169,569</u>	<u>£ 179,252</u>

12 CREDITORS

	31 March 2019	31 March 2018
Branch Affiliation Fee	6,783	2,000
Accruals	1,924	1,575
	<u>8,707</u>	<u>£ 3,575</u>

13 ANALYSIS OF NET ASSETS IN UNRESTRICTED FUNDS

	Tangible Fixed Assets	Other Net Assets	Total
Unrestricted Funds	<u>314,082</u>	<u>171,043</u>	<u>£ 485,125</u>