

SAMARITANS

**Samaritans Annual
Report and Accounts
2018/19**

Trustees' Annual Report and Accounts

Strategic report

Letter from the Chair and Chief Executive Officer.....	3
Our strategy	4
Our key achievements	6
Financial review	16
Risks and uncertainties	21

Governance report

Our structure.....	23
Incidents and Reporting.....	28
Fundraising Activities Statement	29
Statement of Trustees' responsibilities	31
Independent Auditor's Report to the Members and Trustees of Samaritans.....	32
Consolidated Statement of Financial Activities	36
Consolidated Balance Sheet.....	36
Group Cashflow Statement.....	37
Notes to the Accounts	39
Reference and administrative details	59
Samaritans branches.....	62
Donors and supporters	67

Letter from the Chair and Chief Executive Officer

Every 90 minutes, someone in the UK or Ireland takes their own life. Every single one of these deaths is a tragedy and everything we do at Samaritans is helping us work towards our vision that fewer lives are lost to suicide.

We are a lifeline for people who have nowhere else to turn, supporting more and more people every year. With more than 20,000 volunteers in 201 branches across the UK and Ireland, we answer a call for help every six seconds. We also provide support in communities across the UK and Ireland, in places ranging from prisons to schools, workplaces, hospitals and even train stations. Last year, we reached more than half a million people through outreach in local communities.

To reduce suicides, we need to reach those most at risk. We know that suicide continues to be the biggest killer of men under 50 but there's still a stigma around men seeking help when they're struggling to cope. That's why we launched our new awareness campaign, Real People, Real Stories, which shares real stories from men who have been through tough times to encourage others to seek help when they need it, before it gets too much.

We can all play a part in looking out for people around us – family, friends, colleagues and even strangers. Our award-winning Small Talk Saves Lives campaign reminded people to trust their instincts if they see someone who looks like they may be in distress, to reach out and to simply start a conversation. This may sound like a small thing but we know that for every life lost on the railways, six are saved by the people around them.

Across the UK and Ireland, we've been influencing our governments to ensure their work to prevent suicide is ambitious and effective. To do this, we need to address broader societal issues like the impact of inequality in communities, as people living in the most disadvantaged communities face the highest risk of dying by suicide. We continue to carry out research into factors that can affect people's risk of suicide. Recently, we've seen an increase in media coverage around some of these risk factors, for example the role harmful online content can play in suicide and self-harm. We've been able to advise both the Government and social media platforms on how they take action to make social media safer for vulnerable people based on our research in this area.

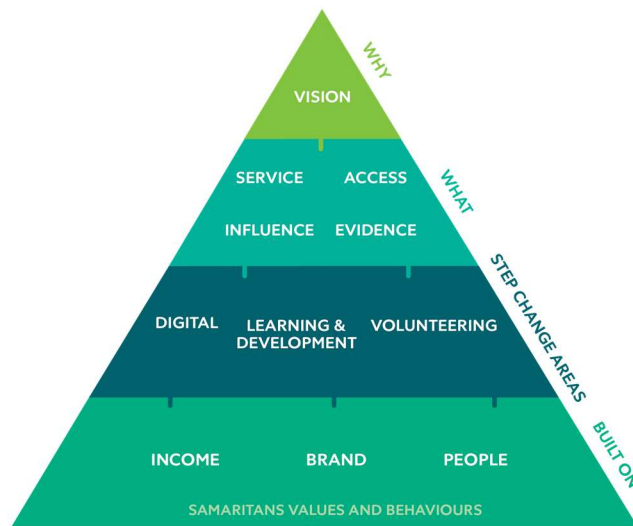
We're always looking for ways to reach more people who need us and we'll soon start piloting web chat alongside our other helpline services. We also want to help people build the skills they need to support themselves and others. Thousands of people have already completed our online Wellbeing in the Workplace training, including at PwC, Bank of England, Leeds Building Society and the Civil Service. Now we're developing a new self-help tool for people who are struggling to cope, as well as resources for people who are supporting someone else who's going through a tough time.

Thank you to everyone who has supported our vital work this year. Together, we've been able to make a real difference to individual people's lives and bring about positive changes which will take us closer to achieving our vision that fewer people die by suicide.

Our strategy

Our strategy, *Working together to reduce suicide*, was launched in 2015 and describes our vision for 2021, our priority areas and the ways in which we will work better to achieve even greater impact.

To achieve our vision of fewer people dying by suicide, we have identified four priority areas:



Service: We will improve the quality and consistency of our service

Access: We will improve access to Samaritans' services

Influence: We will have stronger and more effective external influence and connections with partners

Evidence: We will improve collection and application of evidence.

To deliver this, we need to make a 'step change' across three key areas: volunteering, learning and development and how we use digital technology.

To achieve this transformation and successfully deliver our strategy we have launched a programme of work called *There for Everyone*. The programme is evidence-based, developed through consultation with and input from a Volunteer Reference Panel with around 500 members, and is tested and piloted through our branches and regions, and has clearly defined projects.

Underpinning this work are our people, our brand and the income we need to raise to be sustainable.

About this document

On the following pages, we highlight some of our major achievements during 2018/19.

In developing our strategy and accompanying activity plans, and in producing this Annual Report and Accounts, the Trustees have given due consideration to the Charity Commission's published guidance on the public benefit requirement under the Charities Act 2011.

Please see our 2018/19 *Impact Report* for more information about our work and how it is making a difference.

Our key achievements

Service

We will improve the quality and consistency of our service by making sure that:

- all Samaritans callers experience a service which is responsive to their needs;
- Samaritans' training, volunteer management and roles are designed in such a way to ensure that we have the right people, with the right skills, in the right roles;
- quality assurance processes are consistently implemented across all our services and projects.

What we did:

We continued to implement our safeguarding policies and procedures, which guide volunteers through the steps they need to take if they believe a child or vulnerable adult is at serious risk of harm, abuse or neglect, to ensure that we are protecting the most at risk in society. Last year, we implemented the policy across the prison Listener scheme. We have extended our pool of experienced volunteer safeguarding officers who review all cases that meet our safeguarding criteria. This group are responsible for the contact with outside agencies should an external report be necessary. In the Republic of Ireland, we launched a new email service, ringfencing all emails within the country to comply with national safeguarding legislation.

We rolled out a mentoring scheme for written word contacts across all branches. Samaritans volunteers are extraordinary people from all walks of life and it is vital that we recognise and develop their skills. Our mentoring scheme helps us to achieve consistency in service provision and maintain the highest service standards.

We listened to feedback – both good and bad – so we can keep improving our service to callers. We were pleased to see a 9 per cent reduction in service complaints to 485, compared with 532 in 2017/18. We agreed plans for a new framework to focus on continual service improvement for our callers.

We continued to gather insights into why people contact us and how they use our service through our eLog, which allows us to collect anonymous data about contacts in a consistent way. Through data gathered over three years we have learned that the top 5 issues of concern to callers (out of around 15 million contacts) are mental health, family, relationship problems, isolation/loneliness and physical health/illness.

We have also gained other valuable insights through the eLog. For example, we now know that average length of an emotional support call is 20 minutes, which rises to 30 minutes where suicidal feelings are expressed, and that we are more likely to get calls from people expressing suicidal feelings in the early hours of the morning, and particularly on Sundays. We have also learned that more men express isolation and loneliness than women, and that isolation and loneliness is

expressed more at Christmas. We are using these insights to help improve our service and informing our volunteers so they know when they are needed most.

We introduced a new method of collecting anonymised call data from prison Listener contacts, together with a new electronic system for volunteers to record operational information and statistical data on the Listener scheme. This will give us greater insight into how callers use the Listener scheme, enabling us to target operational support where it is most needed and to develop new services that help more people who need us.

We ensured we can continue to provide excellent support to branches by improving the robustness of our IT systems, migrating a number of our critical systems to the Cloud, including our authentication, service desks, intranet, reporting and file services resilience. This work helps us increase the robustness, resilience and performance of systems, and reduce spikes in capital expenditure.

We launched an Equality, Diversity and Inclusion project, undertaking a range of research, including workshops with volunteers and building a picture of the areas and the communities around our branches. The work is based in Wales with the generous support of the Waterloo Foundation and will support our work on inclusion across the whole organisation.

Access

We will improve access to Samaritans services by making sure that:

- all helpline services are free to callers;
- awareness-raising campaigns are based on evidence of need, targeted at vulnerable groups and delivered at a local and national level;
- email, SMS and instant messaging support is provided in an integrated way;
- emotional support is provided outside of branch in new targeted settings;
- people get through to a volunteer every time they try to contact us;
- support is provided in targeted settings for those affected by suicide.

What we did:

We continued to answer a call for help every 6 seconds by phone, email, SMS, letter, face to face and through our Welsh language service. Samaritans volunteers answered over 3.6m calls for help by telephone. We responded to more than 675,000 calls for help by SMS (17 per cent more than in the previous year) as well as more than 330,000 calls for help by email (an increase of 15 per cent). Samaritans volunteers answered around 1,200 letters through our correspondence service and provided face-to-face support on over 30,000 occasions.

We improved the availability of the service so that the vast majority of callers are able to get the support they need, when they need it. The average waiting time on the phone is around a minute, although it can take longer to get through in the middle of the night. We have taken additional measures to address misuse of the service this year, which has brought about a significant decrease in the number of calls where a caller was abusive towards a volunteer.

We continued to implement our Welsh Language Scheme, approved by the Welsh Language Commissioner, and produce a wide range of bilingual material for Welsh speakers. More than 700 of the calls we answered were to our Welsh helpline, allowing Welsh-speakers the opportunity to receive support in their chosen language.

In the Republic of Ireland, we marked five years of the 116 123 helpline number. Volunteers have answered an amazing 2.9 million calls since it was launched in 2014. Samaritans Ireland also secured the support of six major telecom providers – BT Ireland, eir, Sky Ireland, Three Ireland, Virgin Media Ireland and Vodafone Ireland – to continue to financially support the helpline until 2024.

We saw an increase in the number of volunteers, which will help us be there for more people when they need us. In the past 12 months, we have seen an increase of approximately 1,000 active listening volunteers. We continued our work to improve our volunteer recruitment process, so that we can attract more people to volunteer with us and keep pace with increased demand for our service. Last year, we piloted a new recruitment process, which was quicker, more flexible and resulted in fewer drop-outs. We now need to develop systems to support branches in the new ways of recruiting.

We developed and began delivery of a volunteer retention strategic plan, which will be informed by research. This work will enable us to better understand why volunteers leave (or go on long term leave of absence) and what we can do to encourage them to stay. Findings and recommendations will provide the basis for decisions about volunteering development at Samaritans to ensure long-term sustainability of our service.

We made significant progress in our work to develop a multi-channel platform which volunteers will use when responding to emails, SMS and web chat. A supplier has been selected and a full infrastructure audit completed, with essential investment to replace existing hardware agreed.

We continued developing our new self-help tool to help people manage suicidal thoughts with generous funding from Nominet. The self-help tool will bring together a range of trusted, evidence-based tools to help people cope safely with suicidal thoughts and feelings, or prevent these feelings from developing.

We provided practical support, advice and guidance to schools, colleges and universities affected by suicide through a service called Step by Step. This is a team of listening volunteers who have been specially trained to provide advice, guidance and resources to schools and colleges after an attempted or suspected suicide. In 2018, the Step by Step team of 48 advisors supported 130 schools or youth settings following an attempted or suspected suicide. The number of schools approaching us directly for support rose by 13 per cent from the previous year. The Step by Step service was rolled out across the Republic of Ireland, with 17 volunteers train as advisors.

We worked to ensure young people are better informed about how to look after their emotional health and seek help when they need it. Volunteers attend fresher's fairs, mental health days and deliver workshops and talks. In the last year, Samaritans branches carried out over 2,200 visits to educational settings and spoke to more than 130,000 young people in schools, colleges, universities and other youth settings. Our Developing Emotional Awareness and Listening (DEAL) teaching resources continue to be well used, in 2018 they were accessed by 3,500 unique users on average per month.

We supported partners on the railway by providing post-incident support. This happened 86 times, involving around 345 volunteer hours. We also received 81 referrals from the British Transport Police. Samaritans led seven town centre roadshow events in rail priority areas, providing emotional support to up to 25 people at each event.

We continued developing support for military personnel, reservists, veterans and their families through our Military programme. We developed and printed 200,000 pocket guides to help people within the armed forces community support their team members and look after their own emotional health. We are also developing a military training module for volunteers and veteran outreach work is becoming established.

We continued promoting our Wellbeing in the Workplace tool, an award-winning online learning resource that gives employees the skills to intervene when someone is struggling, actively listen and manage difficult conversations. It also helps staff to look after their own mental wellbeing. Thousands of people have already completed the Wellbeing in the Workplace training from employers including the Bank of England, the Civil Service and PwC.

We expanded our work in prisons across all nations. We successfully applied for additional HMPPS (Her Majesty's Prison and Probation Service) grant funding to pilot a project to provide support after an attempted or suspected suicide in 15 prisons in England. We have achieved increased funding from the prison services in Scotland and Northern Ireland, reflecting the value placed in Samaritans work in prisons. The Listener scheme has now been extended into every prison in Ireland with ongoing support from the Irish Prison Service. In Wales, work to support Listeners to volunteer with Samaritans on release has continued. A member of staff has been seconded to Samaritans from HM Prison and Probation Service (HMPPS) to advise and support Samaritans branches, prisons and Listeners on volunteering opportunities after release.

We rolled out a suite of prison support volunteer recruitment resources across all nations, including recruitment films, posters, a presentation and guidance on the prison support role. These will enhance our ability to sustain sufficient volunteer numbers to deliver the Listener scheme in prisons.

Influence

We will have stronger and more effective external influence and connections with partners by making sure that:

- we have strong referral relationships with partner agencies working with vulnerable groups (especially men in middle years, people in socio-economic deprivation and people with mental health problems);
- vulnerable people online are recognised, offered support and have less chance of coming into contact with harmful online content;
- we have strong effective relationships locally and nationally in order to influence the content and implementation of local and national suicide prevention policies;
- we understand the interests of our callers and use this knowledge to increase help-seeking and influence public policy and practice.

What we did:

We engaged with parliamentarians across all nations in the UK and Ireland and worked with governments to ensure their work to prevent suicide is ambitious and effective. We are part of the ministerial advisory groups in every nation.

In England this has included putting on a programme of meetings for the All Party Parliamentary Group on Suicide and Self-harm Prevention as well as meetings with the Minister for Mental Health, Inequalities and Suicide Prevention, Jackie Doyle Price MP. We also provided evidence to the Health Select Committee's Inquiry into Suicide Prevention, emphasising the importance of reaching the two-thirds of people who die by suicide who aren't in contact with mental health services.

In Wales we gave written and oral evidence for the suicide prevention report of the National Assembly for Wales Committee on Health, Social Care and Sport. We contributed to Scotland's National Suicide Prevention Action Plan and worked with NHS Health Scotland and the Health and Social Care Alliance to engage with people who had lost a loved one to suicide or who had their own experience with suicidal thoughts, which won a Herald Society Award for Best Partnership.

We have continued our ground-breaking work to highlight the link between inequality and suicide. Following the launch of Samaritans' *Dying from Inequality* report in 2017, we have been working with politicians and decision-makers to explore how we can address the impact of inequality and its link to suicide risk. We launched our *Compassionate Toolkit* in Wales and in Scotland we responded to the Scottish Government's planning consultations to highlight how planning can play a positive role in addressing the impact of socioeconomic deprivation on public health.

We developed our policy work around loneliness and suicide this year, with a new policy and research report on loneliness, suicide and young people. In Scotland, we responded to the Government's consultation *A Connected Scotland*, calling for an approach that addresses how loneliness affects people at different stages of life. And we are continuing to call for decision-makers

and services to explore how they can address chronic loneliness and highlighting the impact of loneliness on young people across all nations.

We have taken a leading role in advising the government and companies on the link between harmful online content and self-harm and suicide. There has been significant attention on the role that online content related to self-harm and suicide may have played in suicides amongst young people. With long-standing relationships with companies such as Facebook, Google, Instagram and Twitter, we have been advising the government and companies on the latest evidence and the response they should be taking. We were the only charity to attend a cross-government summit with the industry and are continuing to work with government to ensure a strategic approach to this issue. The government published its *Online Harms White Paper* and we will continue our work to encourage bold changes to make the online environment a more supportive and safer environment for vulnerable people.

We continued to support the National Suicide Prevention Alliance (NSPA), hosting its secretariat and providing the Co-Chair. Its national conference was the most well attended yet, with over 230 participants and speakers.

We encouraged responsible reporting and portrayal of suicide through our media advisory service. This work continues to expand, and we provided 53 training sessions to editors and journalists across all five nations and advised on prominent storylines in soaps and dramas including award winning stories for *EastEnders*, *Coronation Street* and *Hollyoaks*.

We entered our ninth year working in partnership with the rail industry to reduce suicides on the railway, developing a third phase of the *Small Talk Saves Lives* bystander campaign as well as launching our new caller awareness campaign *Real People Real Stories* supported by National Rail.

Our new awareness campaign, *Real People, Real Stories*, is aimed at reaching men most at risk of suicide primarily on the railway, but also in other settings. The campaign shared real stories from men who have been through tough times to encourage other men to seek help. In a partnership with TalkSPORT, sport celebrities including Leon McKenzie supported the campaign by sharing their inspiring stories about their tough times, to let others know how they came through it and encourage more men to seek help.

We ran another successful *Brew Monday* campaign, turning the third Monday in January – a day commonly referred to as ‘Blue Monday – on its head and encouraging people to get together to talk over a cup of tea. This year, the campaign trended on Twitter at number five, branches handed out almost 100,000 tea bags at more than 150 events at local stations. We secured nationwide press and broadcast coverage and received celebrity support. We launched ‘The Domino Effect’ video, with messages about loneliness and isolation and with support from Liz Twist, MP, we held a Parliamentary event.

We launched our updated brand in March 2019 at the same time as a new website. Our brand refresh was informed by comprehensive research with volunteers, members of the public and

existing and potential donors. Our new website reflects a step change in Samaritans' use of digital technology, based on data and research around how best to serve our core user groups of potential callers, fundraisers and volunteers, as well as media, policy and influencing, and strategic or corporate partners.

Evidence

We will improve the collection and application of evidence so that:

- we are better able to demonstrate our approach to supporting people, the benefits this provides and its contribution to reducing suicide;
- we understand the needs and profile of the different groups of people who use our services and what they get out of those services;
- we apply existing evidence around ‘what works’ to improve and develop our support services;
- we evaluate the impact of Samaritans’ strategy.

What we did:

We have embedded evidence within Samaritans to improve our service development and influencing work. Throughout this year, our research and evidence work has influenced the development of several key development projects within Samaritans. This includes newly developed online services to support people struggling to cope, content development for our new website, and a range of key areas of policy and influencing.

We have prioritised making evidence accessible across Samaritans and building capacity for the whole organisation to work in an evidenced-based way. We have significantly developed our evidence base, created new processes for sharing knowledge, and produced novel resources that translate research and data into digestible information that can influence services, policy, and practice. Examples include animation videos, reports, factsheets, and infographics that share key data and evidence.

We continued to work collaboratively with the Office of National Statistics to promote and disseminate the latest statistics on suicides in the UK.

We have built our evidence and understanding of the effectiveness of services through evaluation studies. Two key evaluation studies have been completed, one which explored the effectiveness of our peer-support service in prison (Samaritans’ prison Listener Scheme), and another which evaluated a pilot partnership service with the NHS (THINK Samaritans).

The evaluation of Samaritans’ prison Listener Scheme was a large-scale study into how the service reaches, and benefits, those who are most at risk of suicide within the prison population. The findings and recommendations are being utilised to directly inform service development.

The evaluation of THINK Samaritans was a pilot evaluation study that generated findings around the effectiveness of branch partnerships with NHS providers, and the feasibility of measuring impact when evaluating partnerships. The findings are being utilised to inform future partnerships models and approaches to evaluation.

We conducted research into suicide and suicide prevention to generate new evidence and insights, including studies on:

- **loneliness, young people and suicide:** the findings from which have been launched via a research & policy report. This report had several important recommendations for government, which was launched alongside our Brew Monday campaign.
- **an analysis of local suicide prevention plans in England** – a collaborative study with the University of Exeter, commissioned by Public Health England and supported by the Local Government Association and Association of Directors of Public Health, to understand more about what suicide prevention activity is happening locally across the country.
- **the use of language around suicide** – a collaborative study with the Universities of Bristol and Nottingham, involving a survey of people who have been affected by suicide in order to understand how acceptable and appropriate certain phrases related to suicide are. The study supports existing Samaritans messaging in our Media Guidelines and provides insights into views about language from different groups of people.
- **suicide in life-insured individuals:** exploring whether there are ways to reduce suicide in people with life insurance by influencing change in the insurance industry to help to reduce suicide.
- **Primary care for people at risk of suicide** – a collaborative study with the Centre for Mental Health to explore how to improve primary care for people at risk of suicide. Findings were launched in UK Parliament in April 2019 with key recommendations for policy and practice.

Financial review

Overview

In the year, the Group has continued to invest in the support and development of the service to callers, primarily through the major investment programme, *There for Everyone*.

The financial statements of the consolidated charity group for the year ended 31 March 2019 show a net increase in funds of £1.9 million. There are three main components of this movement, namely: ongoing activity (+£950,000); the transfer to the central charity of net assets, including property, from branches which have joined the central charity during the year (+£979,000); and activity carried out as part of the '*There for Everyone*' programme (-£50,000), primarily funded during the year by a grant of £1 million from central government (using LIBOR funds) with further expenditure to follow into next year. The table below provides a more detailed breakdown of these three components.

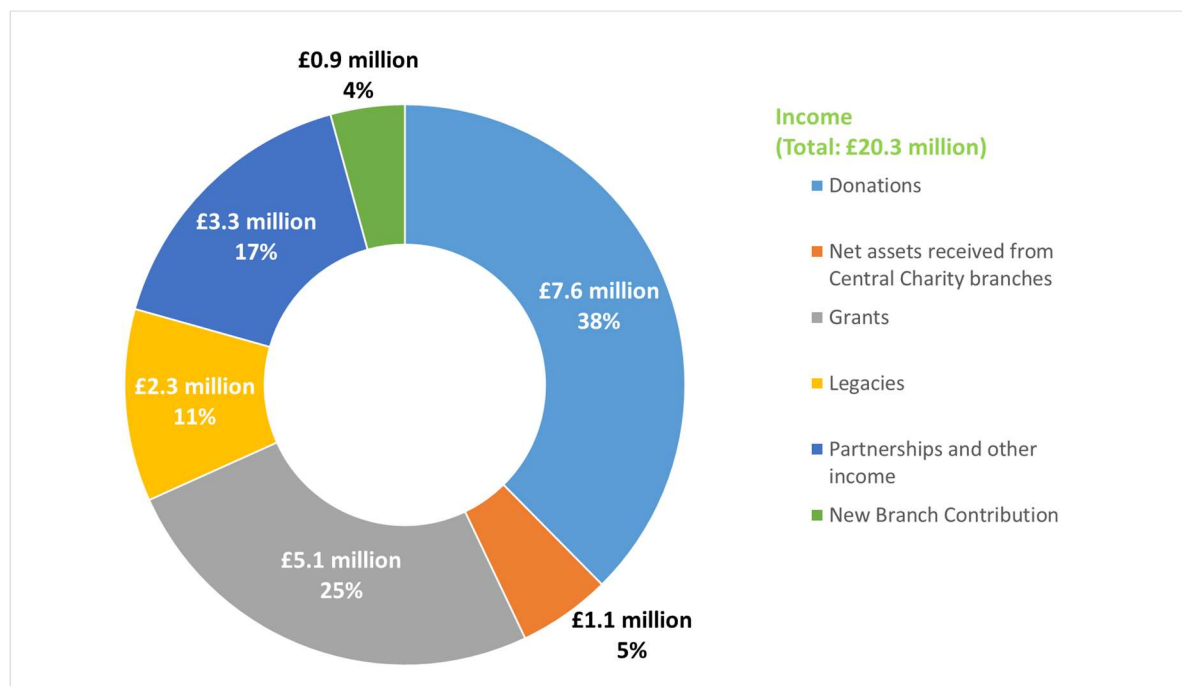
	Ongoing activity	Branches**	There for Everyone	Total 2018/19	Total 2017/18
	£'000	£'000	£'000	£'000	£'000
Income	17,457	1,084	1,780	20,321	22,634
Expenditure	16,568	105	1,830	18,503	16,451
Net gains on investments	61	-	-	61	19
Net income 2018/19	950	979	(50)	1,879	6,202
Net income 2017/18	(14)	6,393	(177)	6,202	-

The financial statements do not reflect the value of the time donated by the volunteers within the branches in delivering the Samaritans service, which is estimated at over £78 million per annum with more than 21,000 volunteers giving in excess of 5.4 million hours of their time.* This is the foundation on which the strength of the Samaritans service is built.

*Based on 21,077 volunteers giving an average of five hours per week at the median gross hourly rate for full time workers in the UK, as stated by the Office for National Statistics.

** Branches' income is the transfer to the central charity of net assets, including property, from branches which have joined the central charity during the year. Branches expenditure is the amount utilised from the Property Maintenance Fund during the year.

Income



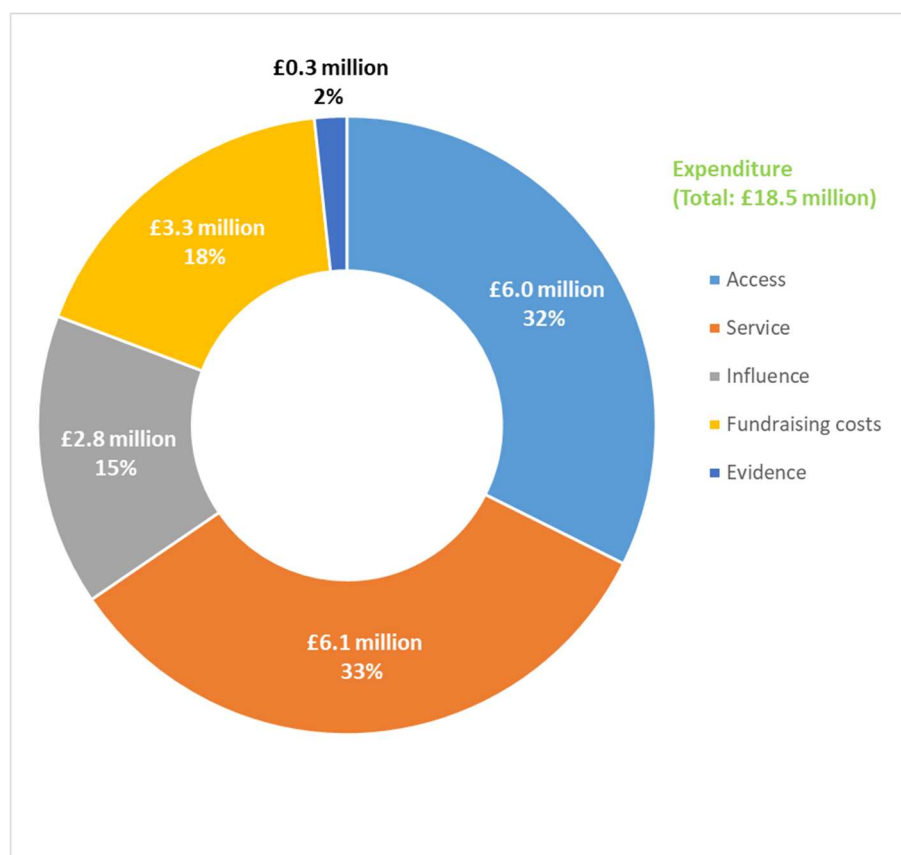
In respect of ongoing activity, donations from individuals continue to be the largest source of income. However, we have had recent success in growing other income streams, notably grants, corporate donations and partnership income. In particular, during the year we secured funding from the Department of Health totalling £1.8m over 4 years (£395,000 in 2018/19), contributing towards the cost of calls to our freephone helpline.

The range of fundraising activities that Samaritans carries out is extensive and includes amounts received from corporate supporters, funds secured from Trusts, legacies, individual donors, community events, sporting and challenge events and grants from public bodies. We continue to look at ways to broaden and improve our fundraising and income generation activities.

We are very grateful for the support we receive from all our donors, and a list of our major donors and supporters can be found on pages 67-69.

In addition to the fundraising activities above, our other major funding streams include our partnership with Network Rail for the delivery of training to staff and awareness-raising; grant funding for the support of the prison Listener scheme funded by Her Majesty's Prison and Probation Service (HMPPS); and funding from HSE Ireland towards the running of our Freecall service. We secured funding of £3.5 million over three years commencing 1 April 2016 from the central government (using LIBOR funds) for developing services to support armed forces personnel; we received £1 million of this funding in 2018/19 (2017/18: £1 million).

Expenditure



Total consolidated expenditure, including the value of donated advertising, increased from £16.5 million in 2017/18 to £18.5 million, an increase of 12% from the previous year. This reflects a significant increase in activity during the year as we invest in the future of the service and our ongoing sustainability.

During 2018/19, fundraising costs amounted to £3.3 million which represents an increase of £0.5 million on the previous year. This increase reflects new activity to broaden our donor base and develop new income streams, which we expect to result in income growth over the next few years. Total charitable expenditure amounted to £15.3 million in 2018/19 compared with £13.7 million in 2017/18, which is analysed in detail in note 7 to the Accounts. We are constantly looking at how we can maximise the proportion of expenditure in developing and delivering the service to callers, to respond to the increasing demand for our services and to reach more callers through the communication channels they wish to use. We are building on the investment in recent years in our caller system, Connect, Freecall and our changes to our ways of working, through the *There for Everyone* programme with its focus on developing new digital channels for the service and updating our processes and systems; supporting our volunteers more effectively; and developing our learning and development capability both within and outside the organisation. In the year, charitable expenditure represented 83% of total expenditure.

Subsidiaries

As the trading subsidiary of Samaritans, the substantial majority of the turnover of The Samaritan Enterprises Limited remains the contract with Network Rail.

Samaritans Ireland and Samaritans in Scotland support the Central Charity in the delivery of our Strategy in those Nations.

Reserves policy

As at 31 March 2019 the total consolidated funds held by the Group amounted to £21.7 million. Of these funds, £18.5 million are unrestricted and £3.2 million are restricted. Within the unrestricted funds there are four designated funds amounting to £11.9 million, namely £9 million representing fixed assets including all the SCC branch properties, a £0.9 million property maintenance fund to maintain SCC branch properties, £0.8 million fund to improve the accessibility of our service via the use of digital technology and £1.2 million towards the *There for Everyone* programme.

In setting the reserves policy, the Board of Trustees considers the need to provide against any future income shortfall, fulfil working capital requirements and allow funds to be available to support service developments. This is balanced against the need to spend reserves now to deliver services to meet caller needs.

With these considerations, the Trustees have retained a target range for free reserves of between three and six months of unrestricted expenditure (which as at 31 March 2019 would equate to £3.7 million and £7.3 million respectively); free reserves are calculated as total unrestricted reserves less designated funds. At 31 March 2019 the actual level of consolidated free reserves held was within the target range at 5.4 months (£6.6 million).

In 2019/20, the Board of Trustees have agreed a balanced core budget along with an additional investment of £0.8 million across service development, fundraising and core infrastructure. As a consequence of this anticipated net deficit, the level of free reserves will reduce accordingly.

Designated and restricted funds are expected to reduce in 2019/20. The SCC property survey work is being used to implement a long-term property maintenance plan for the SCC branch properties, which will utilise the designated property maintenance fund to make sure that volunteers are delivering the service from suitable premises. In addition, it is anticipated that *There for Everyone* funds will reduce as the programme progresses and the spend to strengthen our infrastructure increases.

Investment policy

J Hambro & Partners are the appointed investment managers, and as at 31 March 2019 the value of the portfolio managed was £1.3 million. In addition, £3.0 million is held within the Charities Official

Investment Fund. During 2019/20, the Trustees will be reviewing the proportion of funds invested for the longer term in the context of revised financial projections, our reserves policy and service investment requirements in coming years.

Going concern

Our planning processes, including financial projections, take into consideration the current economic climate and its potential impact on the various sources of income and planned expenditure. Having reviewed the financial projections, including cash flow, the Trustees consider that there are no material uncertainties that call into doubt the ability of Samaritans to continue as a going concern.

Risks and uncertainties

How we manage risk

The Board of Trustees is ultimately responsible for risk management. The Audit and Risk Committee, as a sub-committee of the Board, reviews key risks, and the adequacy of actions being taken to address those risks, on a regular basis. The Committee reports to the Board on this quarterly.

A comprehensive annual planning and budgeting process is approved by the Board, during which a thorough assessment of key external and internal risks is undertaken. The Board also receives risk evaluations on any major new areas of activity.

Samaritans' approach to risk management continues to develop with the aim of providing a more 'joined up' approach to the reporting and management of risks and a mechanism to monitor the effectiveness of controls.

Set out below are details of the top five most significant risks identified in the current risk register, and managing actions:

Category	Risk description	Managing actions
Service	Inability to manage demand and supply	<ul style="list-style-type: none">• Our <i>There for Everyone</i> programme aims to address the increasing demand for Samaritans' services.• Work on a revised approach to recruitment, new learning and development plan, integrated volunteer rotas, branch dashboards and capacity mapping are progressing well and aim to match supply and demand of volunteers better.
	Failure to provide pertinent service	<ul style="list-style-type: none">• Our <i>There for Everyone</i> programme aims to ensure that Samaritans continues to be relevant, affordable, accessible and available to callers through planned developments in digital, volunteering and learning and development.• Our campaigning efforts and partnerships with external agencies are also key.
Income	Decline in income	<ul style="list-style-type: none">• We are reviewing and redesigning the ways that individual donors can engage with us to establish new sources of donor income.• Our donor database project and updated digital strategy will create new and

		<p>sustainable methods of attracting and retaining supporters.</p> <ul style="list-style-type: none"> • A focus on partnerships and funding that runs beyond one year will offer greater sustainability of income. This, along with phasing of investment in new areas and an increase in staff resource devoted to income generation under a new Director of Income, will ensure that we maintain an effective balance between income and expenditure. • Our expenditure plans are carefully developed, with an ability to adapt to changed financial circumstances, should the need arise. • In addition, our reserves policy provides a degree of financial stability over the short and medium term.
	Lack of diversity in income	<ul style="list-style-type: none"> • Our income strategy is to maintain and grow a broad base of fundraising activity and identify new ways of generating income that build on our strengths and align with our brand. • We are working from a basis of 'insight' to understand how our donors want to support us and have formed an <i>Innovation team</i> to support the development of new fundraising products. • We have increased the proportion of income from smaller income sources and focused on multi-annual funding. • We have developed a number of key strategic partnerships, including with: Network Rail, Highways England and the Lord Mayor's Appeal, and through our prison Listener scheme.
Volunteering	Lack of volunteers and required skills	<ul style="list-style-type: none"> • Our <i>There for Everyone</i> programme aims to ensure that the skills of volunteers match the requirements of callers and potential callers. • The successful launch and adoption of new recruitment and training in branches will be key to achieving this. These initiatives are progressing well and scheduled to go live from September 2019.

Governance Report

Our structure

Samaritans is a charitable company limited by guarantee. We were founded by Prebendary Dr Chad Varah CH CBE MA in 1953, and incorporated in 1963.

Our Central Office in Surrey supports our branches, Regional Directors, Regional Officers, Functional Leads and the Board of Trustees. Specifically, it helps make sure that our phone, SMS and email systems are constantly available to our callers; maintains our website and intranet; carries out research, development and evaluation to support our influencing work and development of the service; supports our volunteer recruitment and development activity; raises income to underpin the whole organisation; and provides a range of support, advice and guidance to branches.

The group comprises four entities, all of which are consolidated into the group statutory accounts:

- Samaritans, a private limited company, which is incorporated and domiciled in the UK and is a public benefit entity.
- The Samaritan Enterprises Ltd, a trading company in which Samaritans has a 100 percent shareholding.
- Samaritans Ireland which is an Irish company incorporated in 2007 that is limited by guarantee.
- Samaritans in Scotland, which is a Scottish Charitable Incorporated Organisation (SCIO), established on 11 March 2014.

Branches

There are 201 **Samaritans branches** operating in the UK and Republic of Ireland as well as the Channel Islands and the Isle of Man. Previously, each branch was a separate charitable unincorporated association, operating within a federated structure. As part of changes to our ways of working across the organisation, from April 2016, all branches have either decided to go through an incorporation process and affiliate to Samaritans Central Charity or to join Samaritans Central Charity and will no longer be a separate legal entity. As at 01 April 2019, 56 branches had joined the Central Charity, 139 branches had affiliated, and the remaining six were proceeding through the process. The finances of affiliated branches and those still proceeding through the process are not consolidated into Samaritans' group accounts.

The branches are organised and work together in 13 geographic regions to offer support services principally on the phone, face to face, via SMS or email, and also through outreach and partnership activity.

Our governance

We are governed by Samaritans' Articles of Association. The governing body is our Board of Trustees, which meets at least four times a year and, as at 31 March 2019, it had the maximum 15 members. Trustees are also the directors of the company. As at 31 March 2019, 10 Trustees were members of Samaritans branches (a minimum of two-thirds must be). In carrying out their responsibilities for governance and setting the strategic direction of the organisation, the Board is supported by a number of committees. The governance structure is completed by the Regional Councils and the Council of Samaritans as described below.

Councils

The Board had historically been advised on key policy issues by the **Central Council**, who met up to four times a year. Central Council was made up of the Chair, the Chair of Regional Directors, the Functional Leads Team Leader, 13 Regional Directors and 10 Functional Leads.

This was supplemented by 13 **Regional Councils** which met up to four times a year to ensure effective two-way communication on policy issues between branches and the Central Charity. Each Regional Council comprised of the relevant Regional Director and all Branch Directors in that region.

A written resolution was passed on 24 April 2018 to dissolve the Central Council and pass its governance functions to Regional Councils. Their updated role is to challenge, advise and guide the Board of Trustees on key policy issues affecting the wider Samaritans organisation and to act as a channel of communication between the Board of Trustees and the branches. Regions continue to have separate meetings for consideration of operational service matters, regional plans and policy implementation in the region.

The **Council of Samaritans** meets annually. It comprises the 201 Branch Directors, 13 Regional Directors, the 10 Functional Leads and the Chair, and these individuals are the legal members of Samaritans. The Board reports to the Council of Samaritans annually on its activities and provides an update and review of progress against the strategic plan. The Council of Samaritans is the forum for Samaritans' volunteer leadership to consider and discuss the work and direction of Samaritans and foster a sense of unity and collaboration across the organisation. The Chair of the Council is also the Chair of the Board of Trustees.

Nations

Reflecting the differing legislative and funding environments of devolved governments, we have nation committees in Ireland, Scotland and Wales. These are constituted as committees of the Board of Trustees, and in Ireland and Scotland act as boards of the separate legal entities (Samaritans Ireland and Samaritans in Scotland, respectively). These boards have a leadership role to support staff and volunteers to deliver our strategy as well as representing Samaritans in their nation.

Senior volunteers and staff

The 13 Regional Directors provide a key link and communication channel between the Board of Trustees and the wider organisation and play a vital role in supporting our branches and implementing agreed policy.

The 10 Functional Leads are appointed to have oversight of a particular area of the services provided by Samaritans, for example Caller Support or Prisons.

Branch Directors, Regional Directors and Functional Leads are all volunteer roles.

The Chief Executive Officer (CEO), supported by an Executive Leadership and staff team, and working with the Regional Directors, is responsible for the delivery of the Central Charity's strategy, operational plans and budgets that have been approved by the Board.

Appointing our Trustees

Members of the Council of Samaritans elect the Chair of the Board of Trustees (who is also the Chair of the Council). The Nominations Committee appoints the other members of the Board of Trustees.

Trustees serve an initial term of three years with the option for re-appointment for a second three-year term. In exceptional circumstances a Trustee may also be asked to serve for an additional period of up to 12 months provided that no person may serve for more than seven years in total.

A person can serve as Chair for a maximum of two terms of three years. Where that person has already served as a Trustee before becoming Chair, he/she can be a Trustee for up to nine years in total.

Inducting our Trustees

After they are appointed, each Trustee undertakes a formal induction programme, including a guide to our vision, mission and values, our governing document and the way the organisation works in practice. All Trustees have a briefing on their formal legal responsibilities, and guidance on how to be effective in their role.

New Trustees are encouraged to attend regional and branch meetings and to visit our Central Office to get a better understanding of the way we work. Trustees also receive briefings on key policy issues.

Governance Code

During the year the Board of Trustees reviewed its performance against the *Charity Governance Code for Larger Charities*.¹ A 'Board Development Plan' has been developed, entirely focussed around the Governance Code. This plan identifies a number of areas in which the Board is performing well, covering for example: taking collective responsibility for decisions; ensuring that the charity follows the law; and actively managing risks. The plan identifies some areas for development, which includes working as an effective team and diversity.

In order to support the development of the board, a review of the role of chair has been undertaken to manage the size of the role and ensure position(s) have clear roles to support the effective delivery of trustee duties. The review is also looking at the make-up of the board as a whole and will make recommendations to support board development.

In addition to this, the Nominations Committee is due to focus on board diversity to ensure the board incorporates a range of views and backgrounds to support decision-making. In the previous year, a more balanced age-profile has been recruited onto the board.

Our Committees

Six committees form part of the governance arrangements to support the Board of Trustees.

The **Service and Quality Committee** supports the Board in both ensuring Samaritans delivers high quality, effective and consistent services, and in developing those services. The Committee comprises up to three members appointed by and from the Board of Trustees (one of whom chairs the Committee), the Chair of Regional Directors (who is an ex-officio member), and three members elected by the Council of Samaritans. The Committee also includes The Functional Lead for Visits and Quality, a Samaritans Visitor (a trained volunteer, who carries out quality assessment work through visits to branches) and up to two external experts appointed to the Committee by the Board as required.

The **Policy, Partnerships and Research Committee** supports the Board through maintaining oversight of Samaritans' public policy positions and research activities along with ensuring the development of strategic partnerships in areas consistent with Samaritans' public policy positions. The Committee is made up of three members appointed by and from the Board of Trustees, one of whom chairs the Committee, and three members elected by the Council of Samaritans. Up to two external experts are appointed to the Committee by the Board as required.

The **Audit and Risk Committee** supports the Board, to satisfy it that management is operating sound internal control systems, and that there is an effective risk management framework and strategy for the organisation in place, which is being operated effectively. The Board of Trustees appoints two members from its number, one of whom chairs the Committee, and three members are elected by

¹ www.charitygovernancecode.org

the Council of Samaritans. In addition, the Honorary Treasurer is an ex-officio member of the Committee, and up to two external experts can be appointed to the Committee by the Board as required.

The **Finance Committee** reviews the financial performance and sustainability of the charity, and advises the Board accordingly. The Honorary Treasurer, who chairs the Committee, and the chair of the Audit and Risk Committee, are ex-officio members of the Committee. The Board of Trustees appoints an additional Committee member from among its number, Council of Samaritans elects at least two members, and the Board can appoint up to two external experts as required.

The **Remuneration Committee** supports the Board through reviewing and making recommendations in relation to the remuneration and benefits of Samaritans staff. The Honorary Treasurer and the Chair of the Board of Trustees (who also chairs the Committee) are ex-officio members of the Committee. The Board of Trustees appoints up to two further Trustees to the Committee. Additionally, an external expert can be appointed to the Committee by the Board as required.

The **Nominations Committee** is accountable to both the Board and the Council of Samaritans. It ensures that trustee and other key volunteer roles are performed by persons with appropriate skills and experience, and that there are high standards in place for the effectiveness and development of the Board. The Committee comprises the Chair of Samaritans (who also chairs the Committee) and Chair of Regional Directors (who are ex-officio members), two further Trustees appointed by the Board, and three Samaritans volunteers appointed by Council of Samaritans. The Board can appoint an external expert to the Committee if required.

The reference and administrative details on page 59 form part of this report.

Incidents and Reporting

Samaritans and its Board of Trustees are committed to dealing with incidents and difficult situations efficiently and transparently, and take any such matters seriously. In line with that commitment, details are set out below on: serious incident reporting; policies on whistleblowing, bullying and harassment; and safeguarding.

SERIOUS INCIDENT REPORTING

Samaritans implemented a new Serious Incident Reporting Policy in March 2019, which provides for serious incident reports for both Central Charity and affiliate branches to be lodged by the Central Charity. This allows for additional support for branches in developing reports and improved oversight of risk to the charity and its beneficiaries. In practice, this has formalised procedures already in place. During 2018/19, the Central Charity reported 17 serious incidents to the Charity Commission for England & Wales or other charity regulators in the Republic of Ireland, Northern Ireland or Scotland. Of the 17 reports, 13 involved affiliated branches and 4 involved Central Charity branches or the Central Charity itself. At the time of writing, the charity regulators have responded to all but one of these incidents, confirming that they require no further action. We are still awaiting a response for the one remaining incident.

WHISTLEBLOWING, BULLYING AND HARASSMENT

In March 2018, the Audit & Risk Committee conducted a high-level review of Samaritans' policies dealing with whistleblowing, bullying and harassment, and other areas. As a result of this review, updated whistleblowing and bullying and harassment policies were implemented, to ensure best practice. The policies apply to staff and volunteers at Samaritans Central Charity and both affiliate and Central Charity branches.

The policies were subject to consultation with the wider organisation, through the Regional Council structure and ratified by the Board of Trustees in November 2018.

SAFEGUARDING

Samaritans' safeguarding policies and procedures are in place to protect children and adults who are at risk of or have experienced harm, who may come into contact with Samaritans' services. Between April 2018 and March 2019, 3,564,218 contacts were logged, 16,263 safeguarding concerns were flagged, of which 1,409 required further action within Samaritans and 47 of those required a report to be made to an outside agency. In other words 0.45% of all contacts were flagged as a safeguarding concern and were supported by volunteers in branch, 0.03% required further action by Samaritans. We have a pool of experienced volunteer safeguarding officers who review all cases that meet our safeguarding criteria. This group are responsible for the contact with outside agencies should an external report be necessary.

Fundraising Activities Statement

Our generous supporters include individuals, companies, trusts and public bodies. It is thanks to our supporters that we were able to raise £9.9m from voluntary donations to invest in reaching more people with our services.

Samaritans fundraises with our supporters' needs in mind and continue to meet the best standards of practice in the way we work. We are proud to be rated amongst the most trusted charity brands (Charity Awareness Monitor, nfpSynergy, 2019) and work hard to ensure that every one of our supporters has a positive experience.

Following best practice

Samaritans is registered with the Fundraising Regulator and we are members of the Institute of Fundraising, the Direct Marketing Association, the Gambling Commission and the Lotteries Council. Our donor promise sets out our aim to be open, fair and honest in the way we engage with supporters. Complaints have significantly reduced from last year, with a reduction from 34 complaints in 2017/18 to eight in 2018/19, out of 309,612 fundraising contacts across direct mail, telephone and email.

In 2017/18, Samaritans reduced the number of outsourced fundraising activities using external professional fundraising agencies. Our remaining outsourced activity includes the recruitment of new supporters who choose to give through their payroll through three professional fundraising organisations.

All relationships are governed by contracts, which are reviewed, approved and signed before any activity takes place.

All suppliers engaged in fundraising activity on behalf of Samaritans are either members of, licensed by, or registered with a range of bodies including the Institute of Fundraising, Fundraising Regulator, Association of Payroll Giving Organisations and the Gambling Commission, for example.

Managing Communications and protecting people

It is important to Samaritans that supporters trust our communications. We ask supporters for their preferences as to how we communicate with them. We provide choice and if supporters no longer wish to hear from us, we will respect their wishes.

Over the last year we have gathered feedback from over 1,700 supporters to understand what supporters need and want and how we can improve the supporter experience. This insight has been used to improve the way we engage and communicate with our supporters.

We have strengthened our data management approach and provide supporters with greater choice, control and trust in how they engage with Samaritans. We will continue to adopt GDPR compliant working practices.

We will continue to lead on best practice fundraising to ensure we deliver and exceed supporter expectations.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for preparing the Trustees' Annual Report including the Strategic Report and the financial statements in accordance with applicable law and UK accounting standards (FRS 102). Company and charity law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the group and parent charity and of the incoming resources and application of resources, including its income and expenditure, of the group for 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 accounting estimates that are reasonable and prudent
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements
- 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 adequate and proper accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the group and parent charity and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, regulations 6 and 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and with the requirements of the Companies Act 2006.

They are also responsible for safeguarding the assets of the group and parent charity and hence for 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 charity's website. Legislation in the UK governing the preparation and dissemination of the financial statements and other information included in annual reports may differ from legislation in other jurisdictions.

The trustees confirm that, so far as each trustee is aware, there is no relevant audit information of which the charity's auditor is unaware, and each Trustee has taken all the steps that he/she ought to have taken as a Trustee in order to make himself/herself aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

Approved by the board of Trustees on 27th July 2019 and signed on its behalf by John Tennent, Trustee:



Independent Auditor's Report to the Members and Trustees of Samaritans

Opinion

We have audited the financial statements of Samaritans for the year ended 31 March 2019 which comprise the Consolidated Statement of Financial Activities, the Group and Charity Balance Sheets, the Consolidated Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and the charitable company's affairs as at 31 March 2019 and of the group's incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the group's or the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion based on the work undertaken in the course of our audit

- the information given in the trustees' report, which includes the directors' report and the strategic report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In light of the knowledge and understanding of the group and the charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the [strategic report or the] directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- the parent company has not kept adequate accounting records, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or

- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 31, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group's or the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of this report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

N. Hashemi

Naziar Hashemi
Senior Statutory Auditor For
and on behalf of Crowe U.K.
LLP Statutory Auditor London,
UK

5th September 2019

Consolidated Statement of Financial Activities

Incorporating an Income & Expenditure Account
For the year to 31 March 2019

		Unrestricted Funds	Restricted Funds	Total Funds	Unrestricted Funds	Restricted Funds	Total Funds
	Note	2019			2018		
		£'000	£'000	£'000	£'000	£'000	£'000
Income:							
Donations and Legacies	2	9,462	407	9,869	9,047	71	9,118
<i>Charitable Activities</i>							
Grants from Public Bodies and others	2	1,304	3,830	5,134	632	2,758	3,390
<i>Other Trading activities</i>							
Partnership and other income	3	4,123	60	4,183	3,650	-	3,650
Investment Income	4	51	-	51	35	-	35
Total income before net assets received from Samaritans branch charities		14,940	4,297	19,237	13,364	2,829	16,193
Net assets received from Samaritans branch charities		1,084	-	1,084	6,407	34	6,441
Total Income		16,024	4,297	20,321	19,771	2,863	22,634
Expenditure:							
Raising Funds	7	3,239	12	3,251	2,748	-	2,748
Charitable Activities	7	11,368	3,884	15,252	10,861	2,842	13,703
Total Expenditure		14,607	3,896	18,503	13,609	2,842	16,451
Net gains on investments		61	-	61	19	-	19
Net income		1,478	401	1,879	6,181	21	6,202
Transfers between funds		(24)	24	-	(50)	50	-
Net movement in funds		1,454	425	1,879	6,131	71	6,202
Reconciliation of funds:							
Total Funds brought forward		17,034	2,737	19,771	10,903	2,666	13,569
Total funds carried forward	16	18,488	3,162	21,650	17,034	2,737	19,771

The group has no recognised gains and losses other than those shown above and therefore no separate statement of total recognised gains and losses has been presented. All income and expenditure derive from continuing activities. The Notes on page 39 to 58 form part of these accounts.

Consolidated Balance Sheet

As at 31 March 2019

Company Registration No. 757372

	Note	Group 2019 £'000	Group 2018 £'000	Charity 2019 £'000	Charity 2018 £'000
<u>Fixed assets</u>					
Tangible assets	9	8,667	8,213	8,663	8,208
Intangible assets	9	310	-	310	-
Investments	10	4,272	4,200	4,269	4,186
Total fixed assets		13,249	12,413	13,242	12,394
<u>Current Assets</u>					
Stock		32	38	32	38
Debtors	11	3,243	1,483	2,094	1,669
Cash at bank and in hand		8,571	7,397	7,205	6,268
Total current assets		11,846	8,918	9,331	7,975
<u>Liabilities</u>					
Creditors falling due within one year	12	1,672	1,229	1,479	1,140
Deferred income	13	1,773	331	110	109
		3,445	1,560	1,589	1,249
Net current assets		8,401	7,358	7,742	6,726
Net assets		21,650	19,771	20,984	19,120
<u>Funds</u>					
Restricted income funds	16	3,162	2,737	2,736	2,347
Unrestricted income funds					
General unrestricted funds		6,583	5,706	6,347	5,450
Designated funds		11,905	11,328	11,901	11,323
		18,488	17,034	18,248	16,773
Total funds		21,650	19,771	20,984	19,120

The surplus for the year in the financial statements of the parent charitable company was £1,864,000 (2018: £6,295,000).

Approved and authorised for issue by the Board of Trustees on 27th July 2019 and signed on its behalf by John Tennent, Trustee:



The Notes on pages 39 to 58 form part of these accounts.

Group Cashflow Statement

For the year ended 31 March 2019

Reconciliation of net income to net cash flow from operating activities	2019 £'000	2019 £'000	2018 £'000	2018 £'000
Net income for the reporting period	1,879		6,202	
(as per the statement of financial activities)				
Adjustments for:				
Depreciation Charges	425		442	
Donated fixed asset additions	(871)		(4,943)	
Intangible fixed asset additions	(318)		-	
Profit on sale of fixed assets	(2)		(20)	
Gains on investments	(61)		(19)	
Dividends and interest from investments	(51)		(22)	
Donated shares	-		(39)	
Decrease in stock	6		(10)	
Decrease/(increase) in debtors	(1,760)		737	
Decrease in creditors	1,885		(1,269)	
Net Cash Inflow from Operating Activities	1,131		1,059	
Statement of cash flows	2019 £'000	2019 £'000	2018 £'000	2018 £'000
Cash flows from operating activities:				
Net cash provided by (used in) operating activities		1,131		1,059
Cash flows from investing activities:				
Dividends, interest and rents from investments	41		9	
Purchase of property, plant and equipment	-		-	
Proceeds from sale of property, plant and equipment	2		140	
Purchase of investments	-		(300)	
Net cash provided by (used in) investing activities		43		(151)
Cash flows from financing activities:				
Net cash provided by (used in) financing activities		-		-
Change in cash and cash equivalents in the reporting period		1,174		908
Cash and cash equivalents at the beginning of the reporting period		7,397		6,489
Change in cash and cash equivalents due to exchange rate movements		-		-
Cash and cash equivalents at the end of the reporting period		8,571		7,397
Analysis of cash and cash equivalents		2019 £'000		2018 £'000
Cash at Bank and in Hand		8,571		7,397
Total cash and cash equivalents		8,571		7,397

Notes to the Accounts

1. Accounting policies

a) Basis of Preparation

The accounts have been prepared on a going concern basis under the historical cost convention with the exception of investments, which are included at market value. The Trustees consider that there are no material uncertainties that call into doubt the ability of Samaritans to continue as a going concern.

The financial statements are prepared in accordance with the Charities SORP (FRS 102), the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and applicable Accounting Standards.

Samaritans meets the definition of a public benefit entity under FRS 102.

b) Basis of Consolidation

The accounts of the group companies are included in the financial statements and the Notes shown on pages 39 to 58. Further details of the subsidiaries' activities are shown in Note 17. The consolidation of the group entities' activities has been carried out on a line-by-line basis. All items of income and expenditure have been shown gross, after the removal of intra-group transactions.

Samaritans has taken exemption from presenting its unconsolidated income and expenditure account under Section 408 of Companies Act 2006. The charity has also taken advantage of the exemptions in FRS 102 from the requirements to present a charity only Cash Flow Statement and certain disclosures about the charity's financial instruments.

c) Critical accounting judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, which are described in this Note, Trustees are required to make judgements, estimates and

assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying 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 on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects the current and future periods.

A key source of estimation uncertainty that has a significant effect on the amounts recognised in the financial statements is in respect of residual legacies and this is described in the accounting policy below (see Note 1h) Legacies).

Another source of estimation uncertainty is the measurement at fair value of the properties which transferred to the central charity, from branches joining the central charity during the year. Fair value has been established with reference to the local market rate and condition of the properties.

d) Fund Accounting

General funds are unrestricted 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 which have been set aside by the Trustees for particular purposes. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for specific purposes. Costs relating to such funds are charged against

the specific fund. The aim and use of each fund is set out in Note 16.

e) Impairment of Freehold Property Assets

Freehold property assets are subject to an impairment review in accordance with FRS 102 Section 27 "Impairment of Assets". They are stated in the balance sheet at cost less provision for any impairment in value. Any impairment is recognised in the Statement of Financial Activities ('SOFA') in the year in which it occurs.

f) Assets under Construction

Assets under construction are shown at cost and are not depreciated until brought into operational use.

g) Stock

Stock is valued at the lower of cost or net realisable value.

h) Income

Income is included in the SOFA when the charity is legally entitled to the income, there is sufficient probability of receipt and the amount can be quantified with reasonable accuracy. The following specific policies apply to categories of income:

i) Legacies

Recognition is the earlier of the charity receiving final estate accounts or the legacy actually being received. No value is included where the legacy is subject to a life interest held by another party.

ii) Donated Goods/Services

These are included in both income and expenditure at the value to the charity where this can be reasonably quantified.

iii) Grants and Contracts

Where contracts are related to specific deliverables (as in the case of the contract with Network Rail) income is recognised to the extent that those deliverables have been achieved. Where income through contract is received in advance, its recognition is deferred and included in creditors. Where entitlement to contract or grant income occurs before income is received, the income is accrued.

Capital grants are accounted for as income as soon as they are receivable.

iv) New Branch Contribution (NBC)

These are recognised as receivable income upon the receipt of signed accounts from Samaritans' branches.

i) Expenditure

Expenditure is accounted for 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 use of resources. Support and Governance costs have been allocated on the basis of spend to each of the four main programme areas (Service, Access, Influence, and Evidence) and to Fundraising activities; the allocation of support costs to Partnership activity is based on the contracted allowance for these costs in the Network Rail funding contract. The following specific policies apply to categories of expenditure:

i) Grants

Grants are charged to the statement of financial activities when there is a liability to pay.

ii) Fundraising Costs

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

iii) Governance Costs

Governance costs are the costs associated with the governance arrangements of the charity which relate to the general running of the charity to distinguish from those costs associated with fundraising or charitable activity. Included within this category are costs associated with the strategic management of the charity's activities.

iv) Support Costs

Support costs comprise staff delivering the corporate service and infrastructure functions. These are allocated across the categories of charitable expenditure and the costs of generating funds. The basis of allocation of support costs is explained above.

v) Depreciation

Depreciation is calculated on a straight-line basis to write off the cost of tangible and intangible fixed assets (except assets under construction) over their estimated useful lives at the following rates:

Tangible Fixed Assets

Freehold Property	50 years
Leasehold Property	50 years
Computer Equipment	3 years
Telephony Platform	5 years
Office Equipment	4 years
Motor Vehicles	5 years

Intangible Fixed Assets

Website and Software Development	3 years
----------------------------------	---------

j) Samaritans' Regions

Centrally funded costs of supporting Samaritans' regions have been incorporated within these financial statements. For operational delivery, the UK and Republic of Ireland are grouped into thirteen geographic regions. Each of these is supported by a group of senior volunteers and received financial support from the charity.

k) Operating Leases

Expenditure on operating leases is accounted for on a straight-line basis over the length of the lease.

l) Foreign Currency

Transactions in foreign currency are converted to Sterling at the rate prevailing on the date of the transaction. Currency balances at the end of the year are converted at the closing exchange rate. Foreign exchange gains and losses are included in the SOFA for the period in which they are incurred. The results of Samaritans Ireland have been translated at the average rate.

m) Pensions

The company operates a defined contribution group personal pension plan and an auto-

enrolment pension scheme. Pension costs for eligible employees are charged to expenditure as they are incurred.

n) Branches

The term 'branches' used throughout these Accounts refers to the branches of Samaritans, whose objectives are consistent with those of Samaritans. Note 19 provides information on branches which have joined the central charity during the year.

o) Taxation

Samaritans is a registered charity and is therefore potentially exempt from taxation of its income and gains to the extent that they fall within Part ii of the Corporation Tax Act 2010 and section 256 of the Taxation of Chargeable Gains Acts 1992. No tax charge has arisen in the year. The Samaritan Enterprises Limited does not normally incur a tax charge given its policy of gifting all taxable profits to Samaritans.

p) Financial Instruments

Samaritans has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at the present value of future cash flows (amortised cost). Financial assets held at amortised cost comprise cash at bank and in hand, short term cash deposits and the group's debtors excluding prepayments. Financial liabilities held at amortised cost comprise the group's short and long term creditors excluding deferred income and taxation payable. No discounting has been applied to these financial instruments on the basis that the periods over which amounts will be settled are such that any discounting would be immaterial.

Investments, including bonds and cash held as part of the investment portfolio, are held at fair value at the Balance Sheet date, with gains and losses being recognised within income and expenditure. Investments in subsidiary undertakings are held at cost less impairment.

2. Voluntary income

2a. DONATIONS AND LEGACIES	All Funds 2019 £'000	All Funds 2018 £'000
Donations - Individual Giving	6,444	5,965
Donations - Branches	30	50
Donations - Corporate	779	380
Gifts in Kind	368	331
Legacies	2,248	2,392
Total Donations	9,869	9,118

2b. Donated Services

A valuation has been undertaken of advertising, legal and training services donated to the charity during the year. This valuation has been included within income under 'Gifts in Kind' as above and within expenditure.

2c. Legacies

As stated in the accounting policies note above (Note 1), legacy income is recognised at the earlier of the charity receiving final estate accounts or the legacy being received. At 31 March 2019, the charity had been notified of a further 63 legacies (2018: 57) that have not been included in these accounts as they did not meet these criteria. These legacies have an estimated value of £1,168,000 (2018: £1,199,000).

2d. GRANTS	All Funds 2019 £'000	All Funds 2018 £'000
Ministry of Defence: LIBOR Funding	1,000	1,000
HSE Freecall Ireland	572	520
Ministry of Justice: HMPPS	561	643
Department of Health and Social Care: Samaritans Helpline Call Costs	395	-
Department of Health and Social Care (IESD Fund) : Think Samaritans	173	152
Welsh Government/Llywodraeth Cymru	120	109
Ministry of Justice: HMPPS (Safer Custody)	115	10
Department Of Health and Social Care	60	60
Scottish Prison Service	37	25
Scottish Government (Freecall)	12	12
Department of Health (Northern Ireland)	12	12
Northern Ireland Prison Service	12	8
Irish Prison Service	26	15
Sunderland City Council	-	40
Other Grants	109	42
Total Grants - Public Body	3,204	2,648
Other Grants	1,930	742
Total Grants	5,134	3,390

3. Partnership income

The New Branch Contribution (NBC) amounted to £867,000 in 2018/19 (2017/18: £1.3 million) and is included within 'partnerships and other income'.

4. Investment income

	All Funds 2018/19 £'000	All Funds 2017/18 £'000
Cash or cash equivalents;	36	16
Listed investments;	15	19
Total investment income	51	35

5. Charitable expenditure

Further information on charitable expenditure has been provided below where required by the funder.

Ministry of Justice (HMPPS)

The HMPPS Grant was given to Samaritans in England and Wales by the Ministry of Justice. The grant was for the delivery of emotional support to prisoners in distress or crisis in England and Wales. The funding received in 2018/19 is shown in note 2d. 2018/19 expenditure was £535,000 (2017/18: £669,000).

Ministry of Justice (HMPPS Safer Custody)

The HMPPS Grant was given to Samaritans in England and Wales by the Ministry of Justice. The grant was given to improve safer custody of prisoners. The funding received in 2018/19 is shown in note 2d. 2018/19 expenditure was £62,000 (2017/18: nil).

Scottish Government Freecall

The Scottish Government grant was a contribution to Freecall. Expenditure during the year totalled £12,000 (2017/18: £12,000).

Department of Health and Social Care (DHSC) funded projects

Think Samaritans

Expenditure during the year towards the Think Samaritans project totalled £180,000 (2017/18: £164,000) This project is funded by the DHSC Innovation, Excellence & Social Development (IESD) Fund.

National Suicide Prevention Alliance- NSPA

NSPA is an alliance of organisations which aims to reduce the number of suicides in England and improve support for those affected by suicide. The DHSC is a member of the NSPA and contributed £60,000 during the

year towards delivering the alliance's work-plan of national priorities. Expenditure during the year towards the project totalled £60,000 (2017/18: £60,000).

Samaritans Helpline Costs

The funding received from DHSC as a contribution towards the overall cost of running the Samaritans' helpline is shown in Note 2d above. Expenditure during 2018/19 was £395,000 (2017/18: nil).

6. Net income for the year

This is stated after charging:

	All Funds 2019 £'000	All Funds 2018 £'000
External Auditor - audit fees	32	34
External Auditor - Tax advisory and other financial services	2	10
Total Auditor's fees	34	44

Depreciation	425	442
--------------	-----	-----

The Directors of the charitable company are the trustees under charity law and receive no remuneration. It is the policy of the charity to reimburse all volunteer expenses in full. During the year 16 (2018: 15) Samaritans' Trustees received reimbursement for attending meetings, telephony and other incidentals amounting to £20,000 (2018: £32,000).

The company has taken out insurance to protect the Trustees at a cost of £3,000 (2018: £1,000).

7. Breakdown of costs by activity

Expenditure on:	Direct costs 2019 £'000	Support costs 2019 £'000	All funds 2019 £'000	All funds 2018 £'000
Raising funds				
General fundraising	2,527	724	3,251	2,748
Charitable activities				
Service	4,904	1,219	6,123	5,013
Access	5,628	364	5,992	5,032
Influence	2,228	597	2,825	3,353
Evidence	243	69	312	305
Total expenditure	15,530	2,973	18,503	16,451

Expenditure on:	Unrestricted funds 2019 £'000	Restricted funds 2019 £'000	All funds 2019 £'000	All funds 2018 £'000
Raising funds	3,239	12	3,251	2,748
Charitable activities	11,368	3,884	15,252	13,703
Total expenditure	14,607	3,896	18,503	16,451

Analysis of support costs:

	Fundraising £'000	Service £'000	Access £'000	Influence £'000	Evidence £'000	Total £'000
Finance	97	163	52	80	9	401
IS	252	425	126	208	24	1,035
Transformation*	15	25	7	12	1	60
HR	102	172	51	84	10	419
Facilities	133	224	66	110	13	546
Governance	125	210	62	103	12	512
Support costs	724	1,219	364	597	69	2,973

* Transformation refers to the costs incurred in changes to our ways of working across the organisation. Support costs have been apportioned to the charitable activities on the basis of underlying direct costs.

8. Staff costs

Staff costs	All Funds 2019 £'000	All Funds 2018 £'000
Wages and Salaries	7,225	6,621
Social Security Costs	774	712
Other Pension Costs	303	260
Agency Staff	140	133
Total Staff Cost	8,442	7,726

Staff Numbers	2019	2018
£130,001-£140,000	1	1
£100,001-£110,000	3	2
£90,001-£100,000	1	2
£70,001-£80,000	2	2
£60,001-£70,000	6	4
	13	11

The highest paid employee was the Chief Executive Officer who was paid a total of £137,000 during the year (2018: £134,000).

Pay and on-costs incurred during the year in relation to key management personnel totalled £891,000 (2018: £769,000).

Termination payments totalling £58,675 (2018: £42,400) were paid during the year, relating to employees leaving the charity.

Pension Costs

The pension contributions for the 13 employees (2018: 11) earning more than £60,000 in the year amounted to £61,000 (2018: £47,000).

Employee Numbers

The average full-time equivalent number of employees during the year was 189 (2018: 178). The average number of employees in post during the year was 202 (2018: 187).

9a. Tangible fixed assets

Group

	Freehold Property £'000	Leasehold Property £'000	Computer Equipment £'000	Connect Telephony Platform £'000	Office Equipment £'000	All Funds £'000
Cost						
At 1 April 2018	8,652	680	478	948	435	11,193
Additions	870	-	-	-	1	871
Disposals	-	-	-	-	7	7
At 31 March 2019	9,522	680	478	948	443	12,071
Depreciation						
At 1 April 2018*	1,646	14	435	504	381	2,980
Charge for the year	167	14	27	191	18	417
Disposals	-	-	-	-	7	7
At 31 March 2019	1,813	28	462	695	406	3,404
Net book values						
At 31 March 2019	7,709	652	16	253	37	8,667
At 31 March 2018	7,006	666	43	444	54	8,213

Charity

	Freehold Property £'000	Leasehold Property £'000	Computer Equipment £'000	Connect Telephony Platform £'000	Office Equipment £'000	All Funds £'000
Cost						
At 1 April 2018	8,652	680	478	948	293	11,051
Additions	870	-	-	-	-	870
Disposals	-	-	-	-	-	-
At 31 March 2019	9,522	680	478	948	293	11,921
Depreciation						
At 1 April 2018*	1,646	14	435	504	244	2,843
Charge for the year	167	14	27	191	16	415
Disposals	-	-	-	-	-	-
At 31 March 2019	1,813	28	462	695	260	3,258
Net book values						
At 31 March 2019	7,709	652	16	253	33	8,663
At 31 March 2018	7,006	666	43	444	49	8,208

*Depreciation at 1 April 2018 for freehold property, includes an impairment of £725,000 in the carrying value of the Ewell Central Office arising from an impairment review 2012/13.

9b. Intangible fixed assets

Cost	Website and Software Development £'000
At 1 April 2018	-
Additions	318
Disposals	-
At 31 March 2019	318
Depreciation	
At 1 April 2018*	-
Charge for the year	8
Disposals	-
At 31 March 2019	8
Net book values	
At 31 March 2019	310
At 31 March 2018	-

During the year, Samaritans developed and launched its new website www.samaritans.org. The related cost will be written off over 3 years.

9. Fixed asset investments

	Group 2019 £'000	Group 2018 £'000	Charity 2019 £'000	Charity 2018 £'000
Market value at 1 April	4,200	3,829	4,186	3,810
Acquisitions at cost	1,114	963	1,115	963
Disposals at carrying value	(1,103)	(611)	(1,103)	(611)
Net investment gains/(losses)	61	19	71	24
Market value at 31 March	4,272	4,200	4,269	4,186

Analysis of Investment Portfolio at Year End

	2019	%	2018	%
Cash and cash equivalents				
CCLA COIF Charities deposit fund	2,960	69.3%	2,955	70.4%
Portfolio managed by Hambros Investment	379	8.9%	355	8.4%
Scotland Endowed Fund	3	0.1%	3	0.1%
Other investments	1	0.0%	4	0.1%
Total	3,343	78.3%	3,317	79.0%

Listed investments

Portfolio managed by Hambros Investment	914	21.3%	862	20.5%
Other quoted equities	15	0.4%	21	0.5%
Total	929	21.7%	883	21.0%
Total investments	4,272	100.0%	4,200	100.0%

Investments held by the charity include a £100 investment (2018: £100) in the subsidiary company at cost, as referred to in Note 17.

11. Debtors

	Group 2019 £'000	Group 2018 £'000	Charity 2019 £'000	Charity 2018 £'000
Trade Debtors	2,229	555	471	696
Regions and Branches	59	188	59	188
Gift Aid	176	357	176	357
Legacies	147	30	147	30
Accrued Income	271	58	260	8
VAT, Payroll Tax, Social Security and Pensions	-	68	-	68
Other Debtors	6	10	6	10
Inter Company	-	-	626	111
Prepayments	355	217	349	201
Total Debtors	3,243	1,483	2,094	1,669

12. Creditors

	Group 2019 £'000	Group 2018 £'000	Charity 2019 £'000	Charity 2018 £'000
Social Security and other Taxes	374	233	380	210
Regions and Branches	11	18	-	4
Trade Creditors	620	411	448	386
Accrued Expenditure	666	535	645	503
Inter Company	-	-	6	5
Other Creditors	-	32	-	32
Total Creditors	1,672	1,229	1,479	1,140

13. Deferred income

	Group 2019 £'000	Group 2018 £'000	Charity 2019 £'000	Charity 2018 £'000
As at 1st April	331	1,280	109	75
Income recognised in the year	(2,036)	(1,360)	(426)	(325)
Income deferred in the year	3,478	411	427	359
Total Deferred Income	1,773	331	110	109

Total deferred income includes £1,664,000 (2018: £38,000) Network Rail deferred income within The Samaritan Enterprises Limited.

14. Financial and other commitments

14a. Operating leases

At 31 March the Group and Charity had total commitments under non-cancellable operating leases as set out below:

Operating lease commitments	Group 2019 Land and Buildings £'000	Group 2019 Other £'000	Group 2018 Land and Buildings £'000	Group 2018 Other £'000	Charity 2019 Land and Buildings £'000	Charity 2019 Other £'000	Charity 2018 Land and Buildings £'000	Charity 2018 Other £'000
Within one year	141	11	161	11	104	11	116	11
Between two to five years	329	16	412	20	240	16	289	20
Over five years	33	2	-	-	33	2	-	-
Total	503	29	573	31	377	29	405	31

14b. Other commitments

The charity has a remaining contractual commitment as at 31 March 2019 for the procurement and running of the Connect contact management system amounting to £954,848 (2018: £1,876,250) which is due within one year. The commitment relates to fixed network rentals and operational support charges over a period of five years. A proportion included within the above commitment relates to fixed network rental costs which will be borne directly by the branches and this amounts to £183,000 over one year.

15. Financial instruments

At the balance sheet date, the charity held financial assets at amortised cost of £11,459,000 (2018: £8,662,000), financial assets at fair value through income or expenditure of £4,272,000 (2018: £4,200,000) and financial liabilities at amortised cost of £1,297,000 (2018: £996,000).

16. Reconciliation of reserves

Current year	As at 31 March 2018 £'000	Income £'000	Expenditure £'000	Transfer between funds	As at 31 March 2019 £'000
Unrestricted					
General Fund	5,706	14,341	(13,517)	53	6,583
Designated Fund - Tangible and Intangible Fixed Assets	8,213	871	(425)	318	8,977
Designated Fund - Property Maintenance Fund	1,400	-	(105)	(395)	900
Designated Fund - Digital	864	-	-	-	864
Designated Fund - There for Everyone	851	873	(560)	-	1,164
Total Unrestricted	17,034	16,085	(14,607)	(24)	18,488
Restricted					
Public Body Funds	1,875	3,110	(2,872)	-	2,113
Other Restricted Funds	335	950	(896)	24	413
Branch Technology Fund	448	237	(128)	-	557
BEF	79	-	-	-	79
Total Restricted	2,737	4,297	(3,896)	24	3,162
Total Funds	19,771	20,382	(18,503)	-	21,650

	General Funds £'000	Designated Funds £'000	Restricted Funds £'000	Total 2019 £'000	Total 2018 £'000
Represented by:					
Tangible and Intangible Fixed Assets	-	8,977	-	8,977	8,213
Investments	4,272	-	-	4,272	4,200
Net Current Assets	2,311	2,928	3,162	8,401	7,358
Total	6,583	11,905	3,162	21,650	19,771

Transfers between general funds and designated funds relate to a release from the Property Maintenance Fund (£395,000), following a review of property repairs required over the next 5 years, and capitalisation of website development costs (£318,000). Transfers between general funds and restricted funds relate to Central Charity contributions to restricted projects.

Prior year	As at 31 March 2017 £'000	Income £'000	Expenditure £'000	Transfer between funds	As at 31 March 2018 £'000
Unrestricted					
General Fund	5,551	12,866	(12,658)	(53)	5,706
Designated Fund - Tangible Fixed Assets	3,831	4,943	(561)	-	8,213
Designated Fund - Property Maintenance Fund	657	787	(47)	3	1,400
Designated Fund - Digital	864	-	-	-	864
Designated Fund - There for Everyone	-	1,194	(343)	-	851
Total Unrestricted	10,903	19,790	(13,609)	(50)	17,034
Restricted					
Public Body Funds	1,775	2,599	(2,510)	11	1,875
Other Restricted Funds	364	264	(332)	39	335
Branch Technology Fund	448	-	-	-	448
BEF	79	-	-	-	79
Total Restricted	2,666	2,863	(2,842)	50	2,737
Total Funds	13,569	22,653	(16,451)	-	19,771

Represented by:	General Funds £'000	Designated Funds £'000	Restricted Funds £'000	Total 2018 £'000	Total 2017 £'000
Tangible Fixed Assets	-	8,213	-	8,213	3,831
Investments	4,200	-	-	4,200	3,829
Net Current Assets	1,506	3,115	2,737	7,358	5,909
Total	5,706	11,328	2,737	19,771	13,569

16a. Unrestricted funds

General fund	These funds are held available for the ordinary purposes of the charity.
Designated fund – Tangible fixed assets	This designated fund comprises unrestricted expenditure in the purchase of the Group's tangible fixed assets to invest in the charity's future capacity and growth. These are therefore not readily available for other purposes. During the year, tangible fixed assets (primarily property assets) from branches joining the central charity were added to this fund. Fixed asset expenditure financed from restricted funds is shown within the restricted fund balances.
Designated Fund – Property Maintenance Fund	This designated fund has been established utilising cash assets transferred from branches joining the central charity. The fund will be used to ensure the ongoing maintenance, safety and suitability of branch properties for delivering Samaritans' services into the future.
Designated Fund - Digital	This designated fund will be used to make our service more accessible to a larger number of people through using digital technology to create new communication channels for the service. It was established by a transfer of funds from the Claire Squires Fund and through a generous donation of £400,000 from the Isle of Man branch to invest in the development of the service. We anticipate that this fund will be fully utilised over the next two financial years.
Designated fund – There for Everyone	This designated fund will be used to support There for Everyone programme to help us make a step change in our ability to offer our callers greater choice in how they access our services, raising awareness and reaching more people through the education and information we provide, as well as creating flexible ways to volunteer with us that fit better with our modern lives.

16b. Restricted funds

Public Body Funds	These funds represent a number of donations which carry specific restrictions by the donor. They are received from public bodies or non-departmental public bodies. Funders include the Big Lottery Fund, HSE Ireland, the Ministry of Justice (NOMS), the Ministry of Defence, the Department of Health and the Welsh and Scottish Governments. Funding from the Ministry of Defence relates to grant income of £1,000,000, funded using LIBOR funds.
Other Restricted Funds	These funds represent a number of donations received which carry specific restrictions imposed by the donor. They are mainly received from Corporate or Trust donors.
Branch Technology Fund	This is to part-fund an update to technology in branches, so that it is more reliable, more secure, easier to use, more accessible and better supported.
Branch Emergency Fund (BEF)	This fund (formerly called Branch Support Fund) is set aside to meet emergency financial needs of the branches.

17. Samaritans group companies

(a) Samaritans

The charity is a private limited company (registered number 757372), which is incorporated and domiciled in the UK and is a public benefit entity. The address of the registered office is The Upper Mill, Kingston Road, Ewell, Surrey, KT17 2AF.

Samaritans uses the exemption in Section 408 of the Companies Act 2006 in not preparing a separate Income and Expenditure account for Samaritans as a separate entity.

The individual Statement of Financial Activities (SOFA) for the parent charity has not been included in this report but can be determined by deducting the other group companies' results as detailed in Notes 17(b) to 17(d), and the intercompany transactions from the consolidated statement above. The individual SOFA for the parent charity is available on request from the central charity.

The charity's income amounted to £18,049,000 (2018: £21,120,000), expenditure amounted to £16,185,000 (2018: £14,825,000) and an individual charity surplus of £1,864,000 (2018: surplus of £6,295,000), before transfers and other recognised gains/losses.

Samaritans recharged expenditure of £872,000 to its subsidiaries during the year (2018: £805,000) and made payments to its subsidiaries of £130,000 (2018: £124,000). The Samaritans Enterprises Limited donates any surpluses to Samaritans under Gift Aid; for 2019 this amounted to £136,000 (2018: £115,000). At the year-end, £626,000 was due from Samaritans subsidiaries (2018: £111,000).

(b) The Samaritans Enterprises Limited

Company number: 01451175

The Samaritans Enterprises Limited is incorporated in the United Kingdom and has an issued share capital of £100, 100% of which is owned by Samaritans. The principal activity of the company is the delivery of a contract with Network Rail – 'Tackling Suicide on the Railway'; income also includes that derived from certain sponsorship and training activities. Any net profit made by the company is transferred to the charity. The Samaritan Enterprises Limited's income amounted to £1,745,000 (2018: £1,292,000), expenditure amounted to £1,609,000 (2018: £1,177,000) and a surplus of £136,000 was generated (2018: surplus of £115,000), before transfers and other recognised gains/losses.

A Memorandum of Understanding has been agreed with Samaritans Central Charity to deliver certain requirements of the Network Rail contract. In accordance with this agreement, services of the central charity have been procured. As such, this year's accounts include inter-company charges of £872,000 (2018: £805,000).

(c) Samaritans Ireland

Company number: 450409

Charity Number: CHY11880

Samaritans Ireland was established in the Republic of Ireland in December 2007 and became operational in April 2008. Samaritans Ireland is incorporated in the Republic as a company limited by guarantee.

By virtue of its constitution, Samaritans is able to exert control over Samaritans Ireland.

Samaritans Ireland's income amounted to £908,000 (2018: £788,000), expenditure amounted to £904,000 (2018: £860,000) and a surplus of £4,000 was generated (2018: deficit of £72,000), before transfers and other recognised gains/losses. Net assets at 31 March 2019 were £600,000 (2018: £596,000).

The results of the company have been translated at the prevailing currency exchange rate at the average rate.

(d) Samaritans in Scotland

Scottish Charity No: SC009843

Samaritans in Scotland was incorporated as a Scottish Charitable Incorporated Organisation on 11 March 2014. Samaritans provides its principal funding and is able to exert control through specific provisions in the SCIO constitution.

Samaritan Scotland's income amounted to £72,000 (2018: £57,000), expenditure amounted to £62,000 (2018: £78,000) resulting in a surplus of £10,000 (2018: deficit of £21,000), before transfers and other recognised gains/losses. Net assets at 31 March 2019 were £64,000 (2018: £54,000).

18. Custodian trusteeship

The Charity no longer acts as Custodian Trustee for Samaritans branches.

As at 31 March 2018, the Charity acted as Custodian Trustee for one Samaritans branch. The property of the branch was vested in the Charity on trust for the branch. The control, management and responsibility for the property remained with the branch trustees.

As the objectives of the Charity and the branch are congruent, there were no issues with the Charity acting in this way. Both the Branch Model Constitution and the Charity's Articles are drafted in terms that permit this arrangement.

19. Affiliated and Central Charity branches

As part of changes to our ways of working across the organisation, over the period from April 2016 to September 2018 all branches have either been through an incorporation process and then affiliated to Samaritans Central Charity or joined Samaritans Central Charity at which point they are no longer separate legal entities.

During the year 27 branches completed this process with 21 branches affiliating and six branches joining Samaritans Central Charity (SCC). Net assets transferred from these six 'SCC' branches to the central charity have been measured at fair value and are shown within income on the Statement of Financial Activities. Ongoing financial activity relating to these branches has been incorporated into the results of the central charity.

For SCC branches, the unincorporated entities have been retained and, in England and Wales, have been linked to the central charity on the Charity Commission register. Registered addresses for these entities are listed under Samaritan's entry on the register. Each SCC branch holds net assets of £100, which are included

within these group accounts as unrestricted funds. The unincorporated entities have charitable objectives which are consistent with those of the central charity.

A listing of Samaritans branches is included on page 62, and SCC branches are indicated on this list.

Reference and administrative details

Patron: HRH The Prince of Wales

Founder: The Late Prebendary Dr Chad Varah CH CBE MA

Company name: Samaritans

Registered address and principal office

The Upper Mill, Kingston Road, Ewell, Surrey KT17 2AF

Registered charity: 219432

Company number: 757372

Scottish charity number: SC040604

Website: samaritans.org

Board of Trustees

Jenni McCartney (Chair)

Laura Bunt (from 02 February 2019)

Philip Cliff (from 30 March 2019)

Dr Jackie Craissati MBE

Eleanor Farrell (from 01 February 2019)

Jayne Finch

Prof David Gunnell (resigned 18 September 2018)

Terry Holland (resigned 20 September 2018)

Rosemary Howell (resigned 23 September 2018)

Andrew Kean (from 01 January 2019)

Ana Laing

Gill Leo (resigned 01 September 2018)

Gaia Marcus (from 28 July 2018)

Dr Michele McClung (resigned 18 September 2018)

Mandy Perrin (resigned 5 April 2019)

Michael Rogerson (resigned 28 July 2018)

Simon Salem

Angela Slaven (from 17 April 2019)

Natalie Stevenson (from 30 March 2019)

John Tennent (from 28 July 2018)

Monica Turner

Keith Walker (resigned 13 July 2018)

Giles Wilmore

Regional Directors

Monica Turner (Chair)

East

John Humpston

East Midlands

Anne Rose

Ireland

Cindy O'Shea

London

Patricia Barnes

North

Margaret Horrocks

North West

Lissa Davenport (stepped down 1/10/18)

Tracey Fuller (stepped down 11/02/19)

Eileen Brierley

Scotland

Sheila Ottiwell (stepped down 15/09/18)

Peter Benton (stepped down 17/10/18)

Catherine Simpson

South

Pam Nicholl

South East

Ross Gill (stepped down 1/05/18)

Will Merrifield

South West

Janet Opie

Wales and the Marches

Joanna Emerson

West Midlands

Mandy Poulson (stepped down 1/10/18)

Lesley Brown

Yorkshire and Humberside

Anne Nettleship

Samaritans Senior Staff

Chief Executive Officer – Ruth Sutherland

Deputy CEO & Executive Director of Strategic Partnerships – Fiona Malcolm (left 29 May 2019)

General Counsel & Company Secretary – Ben Anstey (left 31st December 2018)

Chief Operating Officer – Gareth Germer

Executive Director of Corporate Services – Graeme Danton (joined 9 April 2019)

Executive Director of External Affairs – Paul McDonald

Executive Director of Income & Finance – Ward Sparrow (left 8 April 2019)

Executive Director of People & Organisational Development – Helen Timbrell (left 22nd June 2018)

Executive Director of Income - Sonya Trivedy (joined 4 February 2019)

Executive Director for Ireland – Deirdre Toner (left 31st May 2018), Liz Chaloner (joined 9th July 2018, left 11th Jan 2019)

Executive Director for Scotland – James Jopling

Executive Director for Wales – Sarah Stone

Bankers: Lloyds Bank Plc, 25 Gresham Street, London EC2V 7HN

HSBC Bank Plc, One London Square, Cross Lanes, Guildford, Surrey GU1 1UN

Investment advisers: James Hambro & Partners LLP, 45 Pall Mall, London SW1Y 5JG

External auditors: Crowe U.K. LLP, 10 Salisbury Square, London EC4Y 8EH

Solicitors: Bates Wells & Braithwaite London LLP, 10 Queen Street Place, London EC4R 1BE

Samaritans branches

There are 201 Samaritans branches across the UK and the Republic of Ireland, providing round-the-clock support whenever and however people need it.

- Aberdeen
- Aberystwyth*
- Ashford & Tenterden
- Athlone & Midland
- Ayrshire
- Ballymena
- Banbury & District*
- Bangor & North Down
- Barrow, Furness & South Lakes*
- Barnsley
- Basildon & Thurrock*
- Basingstoke*
- Bath & District
- Bedford*
- Belfast
- Bexley & Dartford*
- Birmingham
- Blackburn with Darwen, Hyndburn & Ribble Valley
- Blackpool, Fylde & Wyre
- Bognor Regis, Chichester & District*
- Bolton
- Borders*
- Boston, Lincolnshire*
- Bournemouth & District*
- Bracknell, Wokingham, Ascot & Districts
- Bradford
- Brent*
- Bridgend
- Bridlington & District*
- Brierley Hill
- Brighton, Hove & District
- Bristol
- Bromley & Orpington
- Bury*
- Bury St Edmunds & West Suffolk
- Buxton & High Peak*
- Caithness
- Cambridge

- Canterbury & District
- Cardiff & District*
- Carlisle
- Central London
- Chelmsford & Mid-Essex*
- Cheltenham & District
- Chester & District
- Chesterfield
- Chiltern
- Colchester
- Coleraine & District
- Cork
- Cornwall at Truro
- Correspondence*
- Coventry & District
- Craigavon
- Croydon & Sutton*
- Darlington & District*
- Derby & District
- Derry
- Doncaster*
- Dorset at Weymouth
- Drogheda
- Dublin
- Dumfries
- Dundee
- Dunfermline
- Durham (Central)
- Ealing
- Eastbourne & District
- East Surrey
- Edinburgh and the Lothians
- Elgin*
- Ennis & Clare
- Exeter, Mid & East Devon
- Falkirk & Central Scotland
- Farnborough & District*
- Festival*
- Folkestone, Dover & Hythe
- Galway
- Glasgow
- Gloucester & District*
- Grantham
- Great Yarmouth*

- Grimsby, Cleethorpes & District*
- Guernsey
- Guildford
- Halifax & Calderdale
- Harrogate & District
- Harrow
- Hastings & Rother
- Havering (Romford)*
- Herefordshire
- Herts & Essex (Ware)
- Hillingdon
- Horsham & Crawley
- Huddersfield
- Inner South West London
- Inverclyde*
- Inverness
- Ipswich and East Suffolk
- Isle of Man
- Isle of Wight*
- Jersey
- Kerry
- Kettering & District
- Kilkenny and Carlow
- King's Lynn
- Kingston upon Hull
- Kingston upon Thames
- Kirkcaldy & District*
- Lanarkshire in Hamilton*
- Lancaster & District
- Leatherhead & Mid-Surrey
- Leeds*
- Leek & District
- Leicester, Leicestershire & Rutland
- Lewisham, Greenwich & Southwark
- Limerick & Tipperary
- Lincoln*
- Liverpool & Merseyside
- Lowestoft & Waveney District*
- Luton, South Beds & Harpenden
- Macclesfield & District
- Maidstone & Weald
- Manchester & Salford
- Mansfield*
- Medway, Gravesham & Swale*

- Mid-Cheshire
- Milton Keynes
- Newbridge & Kildare
- Newbury
- Newport & Gwent
- Newry
- North Devon & North Cornwall
- North East Wales*
- North Herts & Stevenage
- North London (Enfield, Haringey & Barnet)
- North West Surrey*
- North West Wales
- Northallerton & The Dales
- Northampton
- Northumbria*
- Norwich
- Nottingham
- Omagh
- Orkney*
- Oxford
- Pembrokeshire
- Pendle, Burnley, Craven & Rossendale
- Perth
- Peterborough & District
- Plymouth, East Cornwall & South West Devon
- Portsmouth & East Hampshire
- Powys in Llandrindod Wells
- Preston & District
- Reading
- Redbridge*
- Rochdale, Oldham & District*
- Rotherham
- Salisbury & District
- Scarborough
- Scunthorpe*
- Sheffield
- Shetland
- Shrewsbury
- Sligo
- Slough, Windsor & Maidenhead
- Solihull*
- South Cheshire
- South Devon
- South West Herts

- Southampton & District
- Southend-on-Sea
- Southport & District*
- Stafford
- Stockport*
- Stoke-on-Trent & Newcastle
- Stratford-upon-Avon & District
- Sunderland*
- Swansea
- Swindon & District*
- Tamworth
- Taunton & Somerset
- Teeside (Middlesbrough)*
- Telford
- Tunbridge Wells & District
- Tyneside*
- Wakefield & District*
- Walsall & District*
- Waltham Forest (Leyton)*
- Warrington, Halton & St Helens*
- Waterford & the South-East
- West Cumbria

- Western Isles
- Weston Super Mare & North Somerset
- Wigan
- Winchester & District
- Wolverhampton
- Worcester
- Worthing
- Yeovil, Sherborne & District
- York

** These branches are part of Samaritans Central Charity as at 31 March 2019.*

Donors and supporters

We would like to thank all our donors and supporters including those who wish to remain anonymous.

Corporate donors

Abellio

PwC Foundation

Boots Charitable Trust

Reinsurance Group of America

Coffee#1

Scotmid Co-operative

Costain

Scribbler

Hachette UK

Spirax Sarco Charitable Trust

John Lewis Partnership Golden Jubilee Trust

SSE

Leeds Building Society

UK Greetings Ltd

Nominet

Ustudio

Major gifts

Dr Vik Bansal

Chris and Gilda Haskins

Peter Harrison

The Worshipful Company of Founders

The Hands Family Trust

Statutory and similar bodies

Ministry of Defence

Ministry of Justice HMPPS

Department of Health and Social Care
(England)

Northern Ireland Prison Service

Department of Health (Northern Ireland)

Scottish Government

Health Service Executive (HSE): National
Office for Suicide Prevention (Ireland)

Scottish Prison Service

Welsh Government/ Llywodraeth Cymru

Irish Prison Service

Strategic partners

Highways England

Network Rail

The Lord Mayor's Appeal

Woodmansterne

Trusts and foundations

29th May 1961 Charitable Trust

Anthony Scholefield Foundation

A D Power Will Trust

Atlas Fund

Adint Charitable Trust

Band Trust

Adrians Charity

Barbara Cairns Trust

Albert Hunt Charitable Trust

Bay Tree Charitable Trust

Alice Ellen Cooper Dean Charitable
Foundation

Boltini Trust

C H K Charities Ltd	Misses Robinson Charitable Trust
CRH Charitable Trust	P F Charitable Trust
Cadogan Charity	Peacock Charitable Trust
Comic Relief	Pears Foundation
Dr. Vivian Child Charitable Trust	Persula Foundation
Edith Lilian Harrison 2000 Foundation	Peter and Teresa Harris Charitable Trust
Ernest Kleinwort Charitable Trust	Pilkington Charities Fund
Hutchinson Charitable Trust	Porta Pia 2012 Foundation
Inman Charity	Souter Charitable Trust
JAH Charitable Trust	Stone Family Foundation
James and Patricia Hamilton Charitable Trust	Swire Charitable Trust
John Coates Charitable Trust	Trott Family Charitable Trust
John Young Charitable Settlement	Tudor Foundation
Jordan Foundation	The Waterloo Foundation
Leslie Mary Carter Charitable Trust	The Worshipful Company of Founders
Michael Cornish Charitable Trust	