

REGISTERED COMPANY NUMBER: NI644575 (Northern Ireland)
REGISTERED CHARITY NUMBER: NIC 106795

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2023
for
Belfast Samaritans
(A Company Limited by Guarantee)

Lynn Drake & Co Ltd
Chartered Accountants
1st Floor
34 B-D Main Street
Moira
Co. Armagh
BT67 0LE

Belfast Samaritans

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Belfast Samaritans

Reference and Administrative Details
for the Year Ended 31 March 2023

TRUSTEES	Kenneth Bamford Robert Bell (appointed 14/6/2022) Bernard O Loughlin (appointed 23/8/2022) Susan Cunningham (resigned 14/6/2022) Dorothy McKeown Rosanna O'Hagan (resigned 5/5/2022) James Ramsey Heather McKinstry Heather Cardosi
COMPANY SECRETARY	Heather Cardosi
REGISTERED OFFICE	5 Wellesley Avenue Belfast Co. Antrim BT9 6DG
REGISTERED COMPANY NUMBER	NI644575 (Northern Ireland)
REGISTERED CHARITY NUMBER	NIC 106795
INDEPENDENT EXAMINER	Lynn Drake & Co Ltd Chartered Accountants 1st Floor 34 B-D Main Street Moira Co. Armagh BT67 0LE
STOCKBROKERS	Evelyn Partners The Ewart 3 Bedford Street Belfast BT2 7EP
BANKERS	Ulster Bank Limited 91 -93 University Road Belfast BT7 1NG

Belfast Samaritans

Report of the Trustees **for the Year Ended 31 March 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The main objectives of Belfast Samaritans are:

- (a) To enable persons who are experiencing feelings of distress or despair, including those who may be at risk of suicide, to receive confidential emotional support at any time of the day or night in order to improve their emotional health and to reduce the incidence of suicide;
- (b) To promote a better understanding in society of suicide, suicidal behaviour and the value of expressing feelings which may otherwise lead to suicide or impaired emotional health; and
- (c) To collaborate with and support the Samaritans Central Charity and its affiliated branches in fulfilling these objectives.

Samaritans' vision is that fewer people die by suicide. We work to achieve this by making it our mission to alleviate emotional distress and reduce the incidence of suicidal feelings and suicidal behaviour.

The principal activities of Belfast Samaritans include:

- (a) Trained volunteers providing confidential emotional support 24 hours per day via telephone (free phone number), email, online chat and through face-to-face contact.
- (b) Visiting local prisons to emotionally support prisoners and also to train and support Prison Listeners.
- (c) Outreach Team raising awareness of Samaritans' services and promoting the importance of the need to talk about feelings.
- (d) Attending concerts and events as part of our Festival Branch to support members of the public during these occasions.

Public benefit

Samaritans offers support to those at risk of suicide by being there to listen and encourage exploration of options. Our service is available to anyone who is struggling to cope, providing a safe place for callers to be themselves and talk to us openly about whatever is getting to them, without fear of being judged. By doing so, our hope is that people can find ways of coping with their distress without choosing to take their own life.

We also support those whose distress is less severe with the aim that by giving people the time and space to explore their feelings, they may not proceed to reach a point where they experience suicidal thoughts.

The branch provides a service for the benefit of people in the Belfast and surrounding area and also further afield, including working alongside all other Samaritan branches to ensure 24 hour availability across the whole of the UK.

The Trustees confirm that they have referred to the Charity Commission for Northern Ireland's guidance on public benefit when reviewing the Branch's aims and objectives and planning of future activities, and believe they are operating entirely within those guidelines.

Belfast Samaritans

Report of the Trustees **for the Year Ended 31 March 2023**

ACHIEVEMENT AND PERFORMANCE

Belfast Samaritans has been serving the community since it first opened its doors in 1961 and has continued to be available 365 days of the year since then.

Although somewhat less affected by the pandemic this year, the last 12 months have still proved challenging as the branch seeks to operate 24 hours/day, 7 days/week. There have been some minimal ad hoc duty closures.

We continue to monitor and improve the standard and consistency of our service by ensuring quality and safeguarding processes are updated and implemented across all areas of the service, and following guidance from Samaritans Central Charity. During the year Updated training in Safeguarding and in the consistent application of Key mandatory policies was rolled out to volunteers.

Belfast law firm Carson McDowell continued their support of the branch as their Charity partner for the year 2022. Truly impressive fundraising efforts throughout the year included a Retro Sports Day for staff and clients, Bake sales and Carol-singing at Belfast City Hall and many other events, all of which meant that at the conclusion over £16,000 had been raised for branch funds.

Samaritans Central Charity launched a new five-year strategy at the heart of which is the promotion of Equity, Diversity and Inclusion. As part of this, the branch brought forward plans to improve access to the branch with the installation of a substantial ramp and automatic doors which were implanted during the Spring of 2023. Grant support for a significant proportion of this work was secured from Samaritans Ireland project funds.

Contacts

During the 12-month period to 31 March 2023, Belfast branch has supported our callers in the following ways:

Responded to almost 30,000 telephone calls, involving volunteers spending 7600 hours on the phone
Replied to 260 emails
Had approximately 280 online chat conversations.

As part of a reorganisation of how services are delivered to callers, in October 2022 the email service delivered by volunteers in branches was brought to a close and migrated to a volunteer 'hub' managed elsewhere in Samaritans. This completed a journey for the branch that began in 2001. In the time since, Belfast volunteers responded to over 57,000 emails from callers.

Belfast continues to be one of a limited number of branches engaging in the continued pilot of an online chat service, which is receiving positive feedback from callers and appears to encourage those that may not consider contact by any other means.

Volunteers

Belfast Samaritans could not operate without the dedication and skill of our volunteers who lead the branch in every aspect of its work. We thank each and every one of them for their continued commitment to the needs of our callers. It should be noted that in addition to time spent during caller contact, significant hours are spent by those volunteers who fulfil the many and varied roles including volunteer recruitment, training and mentoring and charity governance, all of which keep the branch operational.

Belfast Samaritans

Report of the Trustees **for the Year Ended 31 March 2023**

At the end of the financial year, the branch had 154 listening volunteers (including 20 on leave) and 5 support volunteers. Although a significant number of new listening volunteers have been trained, a significant number have left for personal reasons. The overall total listening volunteers (+ 17) is now growing steadily compared with the previous year when numbers were static. The aim remains continued growth towards the aim of sustainable continuous 24/7 operation whilst retaining and building a positive body of volunteers.

The Branch Management Tool is now established as the main means of managing recruitment of new volunteers into the branch. This provides a standardized application/interview process for potential volunteers and eases the administrative pressure on the recruitment teams. This tool is being further developed to continue the new recruit's journey to enable the management of the main Core Development training course for new volunteers.

We continue to be encouraged by the steady number of volunteer applications from members of the public and the recruitment team have been busy with regular selection processes, interviews have mostly continued online but plans are now to move to holding interviews within the branch in the future.

During the year our Core training team operated at an enhanced rate and trained over 60 new volunteers - over 50% more than the previous norm. Successful applicants are invited to join the next available Core Development programme. Core development had been operating online but this method proved challenging for training team and new recruits. As of October 2022, the programme is now delivered face to face and is proving very effective.

Prisons

Those serving time in prison are known to be at significantly greater risk of suicide than the general population. Emotional support visits by prison team volunteers to both Maghaberry and Hydebank have been re-established in the latter half of the year as restrictions introduced by HM Prisons have been relaxed. As part of a special scheme in HMP Maghaberry, a number of prisoners (called Listeners) have been trained with Samaritan skills. This enhances the availability of more direct support to fellow prisoners. Staff awareness training has also taken place. This work is enhanced by support and collaboration with volunteers from Portadown, Bangor and Newry Samaritan branches.

Outreach and Awareness Raising

Activities of the Outreach team were restricted during the pandemic, especially regular visits to schools and workplaces to promote the importance of maintaining good mental wellbeing. As pandemic restrictions have eased it has been evident that there is much scope to re-establish the work of the team to good effect. This not only promotes the primary aims of Samaritans but also builds good relations with the community and key partners in business and across voluntary sector.

COVID RESTRICTIONS

As the year progressed, COVID measures have been kept under continuous review and adapted in line with the reducing local government guidelines. A cautious approach was taken to removal of physical measures as it is recognised that volunteer confidence is a vital part of our continued ability to deliver our service to callers. Most measures have been removed, however a legacy of recent times remains in the form of encouragement to continue to observe good hygiene practice.

Belfast Samaritans

Report of the Trustees for the Year Ended 31 March 2023

FINANCIAL REVIEW

The charity had a net deficit for the year of £1,176 (2022: Surplus £25,521). Investment income losses for the year amounted to £19,068 (2022:Gains £5,126).

This summates to a total net deficit of funds for the year of £20,244 (2022: Surplus £30,647. This is sub divided by a decrease in unrestricted funds, of £21,703 and an increase in restricted funds of £1,459.

In line with Samaritans guidelines the Trustees are required to maintain a reserve of up to 12 months trading. The Trustees feel it is prudent to maintain extra reserves that are designated to cover the substantial costs that may be associated with improving our premises.

To maintain the on-going work of the branch, we are extremely grateful to individuals,organisations, businesses, the public and many of the branch's own volunteers who have raised funds for us/donated.

FUTURE PLANS

As the pandemic situation has stabilised and abated the branch is increasingly returning to more typical style of operation. However, the face-to-face support of callers within the branch remains suspended. This was in response to a central decision by Samaritans. This situation has now been updated to enable branches to make a phased return to such support of callers. However, the turnover of volunteers since March 2020 mean that a majority of current volunteers are unfamiliar with this activity. A return to face to face support will require substantial training effort as well as appropriate risk assessment and additional measures to meet the new enhanced Samaritans specification for how the service is to be delivered.

Whilst both General and Schools Outreach and Prisons Outreach teams are beginning to re-establish their activities, the extended period of suspension of these activities has meant that the teams will need a period of recovery and re-building to ensure robust availability.

It continues to be our aspiration to provide improved facilities for volunteers, staff and visitors to the branch in Wellesley Avenue. In addition to the above-mentioned ramp and automation of doors, some firm plans are being developed to improve the general operating environment for volunteers including updates to furniture and fittings during the incoming year.

In the longer term, it is intended to commence a comprehensive assessment of future needs. This was delayed due to Covid restrictions. However, there is now an aim to start addressing the limitations of the current premises, but the advice of outside professionals will need to be sought before any significant choices are made.

Belfast Samaritans

Report of the Trustees **for the Year Ended 31 March 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT **Governing Document**

Belfast Samaritans is governed by a Memorandum and Articles of Association (dated 20th January 2017) and Belfast Samaritans has a formal Branch Agreement (dated 1st December 2018) with Samaritans Central Charity.

Appointment of trustees

Trustees are elected by the members of the Branch at the Annual General Meeting. Appointment of the Director is subject to approval by the Samaritans Central Charity.

Organisational structure

The Branch Leadership Team, comprising of Trustees, Deputy Directors and Publicity Officer, is responsible for the day-to-day management of the charity, and normally meets every 6 to 8 weeks. As at the year-end, there are four elected and three ex-officio Trustees, and seven Deputy Directors with specific roles in the branch eg. volunteer support, recruitment, training etc. Three of these seven are also included in the four elected Trustees aforementioned.

Belfast Samaritans is an affiliate branch of Samaritans, a company limited by guarantee (No 757372), having its registered office at the Upper Mill, Kingston Road, Ewell, KT17 2AF.

Due to ill health, our long-term full-time employee, who was responsible for day-to-day administrative duties, resigned from his role. A new part-time employee was recruited and put in post from 1st September. Apart from this one paid position, the branch operates entirely through its dedicated volunteers without whom the service could not be provided.

Induction and training of trustees

Trustees are inducted and trained in accordance with Samaritans' national policy.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Belfast Samaritans for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. 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 Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

Belfast Samaritans

Report of the Trustees
for the Year Ended 31 March 2023

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

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

Approved by order of the board of trustees on 20 June 2023 and signed on its behalf by:



Heather Cardosi - Secretary

**Independent Examiner's Report to the Trustees of
Belfast Samaritans**

I report on the accounts of the company for the year ended 31 March 2023, which are set out on pages nine to twenty three.

Respective responsibilities of charity trustees and examiner

As the charity's trustees (and also the directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention.

Basis of the independent examiner's report

I have examined your charity accounts as required under Section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with Section 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of Section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



Billy Drake

Lynn Drake & Co Ltd
Chartered Accountants
1st Floor
34 B-D Main Street
Moir
Co. Armagh
BT67 0LE

20 June 2023

Belfast Samaritans

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 March 2023

	Notes	Unrestricted fund £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	71,124	7,219	78,343	87,044
Charitable activities					
Grants Receivable	4	-	11,308	11,308	-
Investment income	3	6,731	-	6,731	4,781
Total		<u>77,855</u>	<u>18,527</u>	<u>96,382</u>	<u>91,825</u>
EXPENDITURE ON					
Charitable activities					
Direct Charitable Activity	5	75,577	17,068	92,645	61,083
Governance		4,913	-	4,913	5,221
Total		<u>80,490</u>	<u>17,068</u>	<u>97,558</u>	<u>66,304</u>
NET INCOME/(EXPENDITURE)					
Other recognised gains/(losses)		(2,635)	1,459	(1,176)	25,521
Gains/(losses) on revaluation of fixed assets		(19,068)	-	(19,068)	5,126
Net movement in funds		<u>(21,703)</u>	<u>1,459</u>	<u>(20,244)</u>	<u>30,647</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		399,779	11,186	410,965	380,318
TOTAL FUNDS CARRIED FORWARD		<u><u>378,076</u></u>	<u><u>12,645</u></u>	<u><u>390,721</u></u>	<u><u>410,965</u></u>

The notes form part of these financial statements

Belfast Samaritans

Statement of Financial Position

31 March 2023

	Notes	31.3.23 £	31.3.22 £
FIXED ASSETS			
Tangible assets	10	118,197	109,606
Investments	11	210,807	224,823
		<hr/>	<hr/>
		329,004	334,429
 CURRENT ASSETS			
Debtors	12	11,844	2,280
Cash at bank		68,903	79,462
		<hr/>	<hr/>
		80,747	81,742
 CREDITORS			
Amounts falling due within one year	13	(19,030)	(5,206)
		<hr/>	<hr/>
NET CURRENT ASSETS		61,717	76,536
		<hr/>	<hr/>
 TOTAL ASSETS LESS CURRENT LIABILITIES		390,721	410,965
		<hr/>	<hr/>
NET ASSETS		390,721	410,965
		<hr/>	<hr/>
 FUNDS	15		
Unrestricted funds		378,076	399,779
Restricted funds		12,645	11,186
		<hr/>	<hr/>
TOTAL FUNDS		390,721	410,965
		<hr/>	<hr/>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

Belfast Samaritans

Statement of Financial Position - continued

31 March 2023

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 20 June 2023 and were signed on its behalf by:



Heather Cardosi - Trustee



Robert Bell - Trustee

Notes to the Financial Statements
for the Year Ended 31 March 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

(a) General information and basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in 2019 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act (Northern Ireland) 2013, the Companies Act 2006 and UK Generally Accepted Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity..

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

(b) Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

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 particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

(c) Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled. Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities (SoFA) when receivable. Income received from collections is recognised when received.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

1. ACCOUNTING POLICIES - continued

Basis of preparing the financial statements

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

The charity receives government grants which are detailed within the notes to these financial statements. Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

(D) Expenditure recognition

All expenditure is accounted for on an accruals basis, inclusive of VAT which cannot be recovered and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

Costs of raising funds includes the costs associated with attracting voluntary incomes;

Expenditure on charitable activities includes those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them; and

Other expenditure represents those items not falling into the categories above.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Grants payable to third parties are within the charitable objectives. Where unconditional grants are offered, this is accrued as soon as the recipient is notified of the grant, as this gives rise to a reasonable expectation that the recipient will receive the grants. Where grants are conditional relating to performance then the grant is only accrued when any unfulfilled conditions are outside of the control of the charity.

(e) Support costs allocation

1. ACCOUNTING POLICIES - continued

Basis of preparing the financial statements

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources. Premises overheads have been allocated on an insert detail basis and other overheads have been allocated on a basis consistent with the use of resources.

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

(f) Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

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

Freehold Property	- 2% Straight Line
Fixtures & Fittings	- 10% Straight Line

(g) Financial Instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provision of the instrument.

Basic financial instruments are initially recognised at the amounts receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or relived and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designed hedging relationship.

1. ACCOUNTING POLICIES - continued

Basis of preparing the financial statements

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain is recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

(h) Impairment

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

(i) Provisions

Provisions are recognised when the charity has an obligation at the balance sheet date as a result of a past event, it is probable that an outflow of economic benefits will be required in settlement and the amount can be reliably estimated.

(j) Leases

Assets acquired under finance leases are capitalised and depreciated over the shorter of the lease term and the expected useful life of the asset. Minimum lease payments are apportioned between the finance charge and the reduction of the outstanding lease liability using the effective interest method. The related obligations, net of future finance charges, are included in creditors.

Rentals payable and receivable under operating leases are charged to the SoFA on a straight line basis over the period of the lease.

(k) Tax

No provision is required for taxation as the company is defined as a charity for taxation purposes. The charity is a registered charity and so such is entitled to certain tax exemptions on income and profits from investments and surpluses on any trading activities carried on in furtherance of the charity's primary objectives, if these profits and surpluses are applied solely for charitable purposes.

(l) Going concern

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

1. ACCOUNTING POLICIES - continued

Basis of preparing the financial statements

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

(m) Judgements estimates

The following judgements including those involving estimates that have been made in the process of applying the above accounting policies that have had the most significant effect on the amounts recognised in the financial statements and that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year:

(i) depreciation method and asset useful lives

The estimates and assumptions are reviewed on an ongoing basis considering the current and future market conditions.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. DONATIONS AND LEGACIES

	31.3.23	31.3.22
	£	£
Fundraising and Donations	65,937	69,450
Legacies	1,260	6,454
Prison Refunds	7,219	4,573
Self generated Funds	3,927	4,943
Christmas Cards	-	550
Charitable Activities	-	1,074
	<hr/>	<hr/>
	78,343	87,044
	<hr/>	<hr/>

Belfast Samaritans

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

3. INVESTMENT INCOME

	31.3.23	31.3.22
	£	£
Dividends & Interest	6,731	4,781
	<u> </u>	<u> </u>

4. INCOME FROM CHARITABLE ACTIVITIES

	31.3.23	31.3.22
	£	£
Grants	11,308	-
	<u> </u>	<u> </u>

Grants received, included in the above, are as follows:

	31.3.23	31.3.22
	£	£
Samaritans Ireland (Capital)	11,308	-
	<u> </u>	<u> </u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs £	Totals £
Direct Charitable Activity	92,645	-	92,645
Governance	-	4,913	4,913
	<u> </u>	<u> </u>	<u> </u>
	92,645	4,913	97,558
	<u> </u>	<u> </u>	<u> </u>

6. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.23	31.3.22
	£	£
Depreciation - owned assets	5,509	4,177
	<u> </u>	<u> </u>

7. INDEPENDENT EXAMINERS REMUNERATION

The independent examiners remuneration amounts to an independent examination fee of £2,873 (2022 £2,597).

Belfast Samaritans

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

9. STAFF COSTS

	31.3.23	31.3.22
	£	£
Wages and salaries	9,239	9,130
	<u>9,239</u>	<u>9,130</u>

The average monthly number of employees during the year was as follows:

	31.3.23	31.3.22
Administrator	<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

10. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 April 2022	106,456	19,702	126,158
Additions	-	14,100	14,100
	<u>106,456</u>	<u>33,802</u>	<u>140,258</u>
At 31 March 2023	106,456	33,802	140,258
DEPRECIATION			
At 1 April 2022	8,516	8,036	16,552
Charge for year	2,129	3,380	5,509
	<u>10,645</u>	<u>11,416</u>	<u>22,061</u>
At 31 March 2023	10,645	11,416	22,061
NET BOOK VALUE			
At 31 March 2023	<u>95,811</u>	<u>22,386</u>	<u>118,197</u>
At 31 March 2022	<u>97,940</u>	<u>11,666</u>	<u>109,606</u>

Belfast Samaritans

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

11. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 April 2022	177,668
Additions	18,902
Disposals	(10,518)
	<hr/>
At 31 March 2023	186,052
	<hr/>
PROVISIONS	
At 1 April 2022	(47,155)
Provision for year	22,400
	<hr/>
At 31 March 2023	(24,755)
	<hr/>
NET BOOK VALUE	
At 31 March 2023	210,807
	<hr/> <hr/>
At 31 March 2022	224,823
	<hr/> <hr/>

Investment valuation summary as at 31 March 2023:

	£
Cash	14,516
Bonds	20,107
Alternative investments	40,589
Uk Equities Investments	56,540
Overseas	31,849
Global	47,206
Total Investments	210,807

The investments were valued by stockbrokers Evelyn Partners, The Ewart, 3 Bedford Street, Belfast, BT2 7EP at 31 March 2023.

Belfast Samaritans

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Other debtors	-	346
Samaritans Ireland	11,308	-
Prepayments	536	1,934
	<u>11,844</u>	<u>2,280</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Trade creditors	1,302	1,584
Accrued expenses	17,728	3,622
	<u>19,030</u>	<u>5,206</u>

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund	Restricted funds	31.3.23 Total funds	31.3.22 Total funds
	£	£	£	£
Fixed assets	105,552	12,645	118,197	109,606
Investments	210,807	-	210,807	224,823
Current assets	69,439	11,308	80,747	81,742
Current liabilities	(7,722)	(11,308)	(19,030)	(5,206)
	<u>378,076</u>	<u>12,645</u>	<u>390,721</u>	<u>410,965</u>

15. MOVEMENT IN FUNDS

	At 1/4/22 £	Net movement in funds £	At 31/3/23 £
Unrestricted funds			
General fund	399,779	(21,703)	378,076
Restricted funds			
Big Lottery Fund - (Capital)	2,395	(399)	1,996
Brian Stafford in lieu of Flowers	566	(94)	472
Northern Ireland Prison Service	8,225	(8,225)	-
Samaritans Ireland (Capital)	-	10,177	10,177
	<u>11,186</u>	<u>1,459</u>	<u>12,645</u>
TOTAL FUNDS	<u>410,965</u>	<u>(20,244)</u>	<u>390,721</u>

Belfast Samaritans

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

15. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	77,855	(80,490)	(19,068)	(21,703)
Restricted funds				
Big Lottery Fund - (Capital)	-	(399)	-	(399)
Brian Stafford in lieu of Flowers	-	(94)	-	(94)
Northern Ireland Prison Service	7,219	(15,444)	-	(8,225)
Samaritans Ireland (Capital)	11,308	(1,131)	-	10,177
	<u>18,527</u>	<u>(17,068)</u>	<u>-</u>	<u>1,459</u>
TOTAL FUNDS	<u>96,382</u>	<u>(97,558)</u>	<u>(19,068)</u>	<u>(20,244)</u>

Comparatives for movement in funds

	At 1/4/21 £	Net movement in funds £	At 31/3/22 £
Unrestricted funds			
General fund	373,211	26,568	399,779
Restricted funds			
Big Lottery Fund - (Capital)	2,794	(399)	2,395
Brian Stafford in lieu of Flowers	661	(95)	566
Northern Ireland Prison Service	3,652	4,573	8,225
	<u>7,107</u>	<u>4,079</u>	<u>11,186</u>
TOTAL FUNDS	<u>380,318</u>	<u>30,647</u>	<u>410,965</u>

Belfast Samaritans

Notes to the Financial Statements - continued **for the Year Ended 31 March 2023**

15. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	87,252	(65,810)	5,126	26,568
Restricted funds				
Big Lottery Fund - (Capital)	-	(399)	-	(399)
Brian Stafford in lieu of Flowers	-	(95)	-	(95)
Northern Ireland Prison Service	4,573	-	-	4,573
	<u>4,573</u>	<u>(494)</u>	<u>-</u>	<u>4,079</u>
TOTAL FUNDS	<u>91,825</u>	<u>(66,304)</u>	<u>5,126</u>	<u>30,647</u>

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

17. POST BALANCE SHEET EVENTS

There were no significant post balance sheet events to report since the year end.

18. WINDING UP

Every member of the Company undertakes to contribute to the assets of the Company, in the event of the same being wound up while it is a member, or within one year after it ceases to be a member, for payment of the debts and liabilities of the Company contracted before it ceases to be a member, and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributor's among themselves, such amount as may be required not exceeding one pound.

19. SHARE CAPITAL

The Company is limited by guarantee and has no Share Capital.

Belfast Samaritans

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

20. COVID-19

The trustees continue to monitor the impact of Covid 19. The trustees believe there is no adjusting events to report after the reporting date. The trustees will continue to monitor the situation closely to secure the viability of the organisation.

Belfast Samaritans

Detailed Statement of Financial Activities **for the Year Ended 31 March 2023**

	31.3.23	31.3.22
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Fundraising and Donations	65,937	69,450
Legacies	1,260	6,454
Prison Refunds	7,219	4,573
Self generated Funds	3,927	4,943
Christmas Cards	-	550
Charitable Activities	-	1,074
	<hr/>	<hr/>
	78,343	87,044
Investment income		
Dividends & Interest	6,731	4,781
Charitable activities		
Grants	11,308	-
	<hr/>	<hr/>
Total incoming resources	96,382	91,825
EXPENDITURE		
Charitable activities		
Wages	9,239	9,130
Rates and water	489	411
Insurance	1,448	1,256
Light and heat	7,724	6,047
Telephone	2,534	2,683
Postage and stationery	1,258	1,153
Advertising & Publicity Costs	2,448	844
Sundries	40	-
IT Expenses	2,467	4,545
Travelling & Volunteers	1,845	272
Repairs & Renewals	1,462	4,711
Cleaning	6,363	4,490
Motor Van expenses	1,316	1,154
Training	3,870	256
Refreshments	1,808	799
Fund raising expenses	299	534
Depr - Fixtures & Fittings	3,380	2,018
Depr - Freehold property	2,129	2,159
General Office Levy	41,400	12,941
Carried forward	91,519	55,403

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Belfast Samaritans

Detailed Statement of Financial Activities
for the Year Ended 31 March 2023

	31.3.23	31.3.22
	£	£
Charitable activities		
Brought forward	91,519	55,403
Christmas Card Expenses	-	434
Outreach Work	-	248
Special Events Conference /Anniversary	-	4,266
Equipment Hire	1,126	732
	<u>92,645</u>	<u>61,083</u>
Support costs		
Governance costs		
Accountancy Fee	2,873	2,597
Bank Charges	403	498
Legal & Professional Fees	13	403
Stockbroker Commission	1,624	1,723
	<u>4,913</u>	<u>5,221</u>
Total resources expended	<u>97,558</u>	<u>66,304</u>
Net (expenditure)/income	<u>(1,176)</u>	<u>25,521</u>

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