

**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 2024**  
**for**  
**Belfast Samaritans**  
**(A Company Limited by Guarantee)**

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27/06/24 11:59

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

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for the Year Ended 31 March 2024**

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**Belfast Samaritans**

**Reference and Administrative Details**  
**for the Year Ended 31 March 2024**

<b>TRUSTEES</b>	Kenneth Bamford (resigned 20/6/2023) Robert Bell (resigned 20/6/2023) Bernard O Loughlin Dorothy McKeown (resigned 20/6/2023) James Ramsey (resigned 20/6/2023) Heather McKinstry (resigned 20/6/2023) Heather Cardosi Ms F Barnes (appointed 20/6/2023) Ms E McMahon (appointed 20/6/2023) (resigned 20/2/2024) Ms M Bodles (appointed 20/6/2023) J Craig (appointed 5/9/2023) W Ennis (appointed 20/6/2023) Ms P Logan (appointed 20/6/2023) R Logan (appointed 20/6/2023) Ms A McClelland (appointed 20/6/2023)
<b>COMPANY SECRETARY</b>	Heather Cardosi
<b>REGISTERED OFFICE</b>	5 Wellesley Avenue Belfast Co. Antrim BT9 6DG
<b>REGISTERED COMPANY NUMBER</b>	NI644575 (Northern Ireland)
<b>REGISTERED CHARITY NUMBER</b>	NIC 106795
<b>INDEPENDENT EXAMINER</b>	Lynn Drake & Co Ltd Chartered Accountants 1st Floor 34 B-D Main Street Moirá Co. Armagh BT67 0LE
<b>STOCKBROKERS</b>	Evelyn Partners The Ewart 3 Bedford Street Belfast BT2 7EP

**Belfast Samaritans**

**Reference and Administrative Details**  
**for the Year Ended 31 March 2024**

**BANKERS**

Ulster Bank Limited  
91 -93 University Road  
Belfast  
BT7 1NG

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## **Belfast Samaritans**

### **Report of the Trustees** **for the Year Ended 31 March 2024**

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 2024. 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 (currently suspended).
- (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 2024**

#### **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.

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.

During the year we had 200 volunteer applications of which 73 were interviewed and 71 commenced the training program. The number of new volunteers completing mentoring was 44 (27 did not complete mentoring). The training was spread over 3 groups.

Fundraising is always a challenge and the year just ended has continued to be so. We are blessed with a number of people who contribute very generous sums on an annual basis. We are eternally grateful to them. We also carried out some fundraising efforts during year. Volunteers were at the Waterfront Concert Hall to collect donations at the end of concerts by Alfie Bowe and Sarah Millican. Both contributed over £1,000 to funds. Many thanks to the volunteers who gave up their time. We also benefited from donations from corporate bodies amounting to close to £15,000. In return the Outreach team carried out presentation to their staff as part of their staff well being programme. Despite all these positives we need to report fundraising and donations fell from a total of £65,937 in 2023 to £37,262 in 2024. A large portion of this was the fact we benefitted from a substantial effort from a corporate body who adopted Samaritans as their charity of the year in 2023 and raised over £16,000. We also report a legacy of £21,505 was received and this has been placed in restricted income to go towards future projects.

#### **Contacts**

During the 12-month period to 31 March 2024, Belfast branch has supported our callers in the following ways:

Responded to 28,739 telephone calls, involving volunteers spending 7,254 hours on the phone (33% of this was between 10PM and 6AM)

Had 276 online chat conversations.

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.

At the end of the financial year, the branch had 167 active listening volunteers. Although a significant number of new listening volunteers have been trained, a significant number have left for personal reasons. Overall the total listening volunteers has increased by +13 compared with the previous year. This is very encouraging to trainers, mentors and embedders. The aim remains continued growth towards the aim of sustainable continuous 24/7 operation whilst retaining and building a positive body of volunteers.

## **Belfast Samaritans**

### **Report of the Trustees** **for the Year Ended 31 March 2024**

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.

#### **Prisons**

People 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 HMP Maghaberry and Hydebank Wood College and Women's Prison have been carried out. As part of a special scheme in HMP Maghaberry, a number of prisoners (called Listeners) have been trained with Samaritans skills enhancing the availability of more direct support to fellow prisoners. Along with volunteers from Craigavon Branch, volunteers from the Belfast prison and training teams trained 8 additional listeners this year. Prison staff awareness training has also taken place. This work is enhanced by support and collaboration with volunteers from Craigavon and Bangor Samaritans 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.

#### **FINANCIAL REVIEW**

The charity had a net deficit for the year of £30,879 (2023: Deficit £1,176). Investment income gains for the year amounted to £4,708 (2023: Losses £19,068).

This summates to a total net deficit of funds for the year of £26,142 (2023: Deficit £20,244. This is sub divided by a decrease in unrestricted funds of £46,023 and a increase in restricted funds of £19,881.

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.

## **Belfast Samaritans**

### **Report of the Trustees** **for the Year Ended 31 March 2024**

#### **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 is becoming increasingly obvious that the current premises in Wellesley Avenue are not suitable for us to operate in a modern Samaritans environment. To this end we have been examining options as they came to market. So far we have visited 5 premises but none were considered suitable. Our requirements are for a modern building on a major transport route with adequate staff parking, a suitable operations room, space for future face to face meetings, space for training facility, all areas disability friendly and some general office accommodation and rest facilities.

We have commenced a campaign to identify future fundraising opportunities.

#### **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.

##### **Induction and training of trustees**

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

Approved by order of the board of trustees on 27 June 2024 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 2024, which are set out on pages eight to twenty one.

**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

27 June 2024

**Belfast Samaritans****Statement of Financial Activities  
(Incorporating an Income and Expenditure Account)  
for the Year Ended 31 March 2024**

	Notes	Unrestricted fund £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	41,944	21,505	63,449	78,343
<b>Charitable activities</b>	4				
Grants Receivable		-	-	-	11,308
Investment income	3	7,258	-	7,258	6,731
<b>Total</b>		<u>49,202</u>	<u>21,505</u>	<u>70,707</u>	<u>96,382</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	5				
Direct Charitable Activity		94,793	1,624	96,417	92,645
Governance		5,140	-	5,140	4,913
<b>Total</b>		<u>99,933</u>	<u>1,624</u>	<u>101,557</u>	<u>97,558</u>
<b>NET INCOME/(EXPENDITURE)</b>		(50,731)	19,881	(30,850)	(1,176)
<b>Other recognised gains/(losses)</b>					
Gains/(losses) on revaluation of fixed assets		4,708	-	4,708	(19,068)
<b>Net movement in funds</b>		<u>(46,023)</u>	<u>19,881</u>	<u>(26,142)</u>	<u>(20,244)</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		378,076	12,645	390,721	410,965
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>332,053</u></u>	<u><u>32,526</u></u>	<u><u>364,579</u></u>	<u><u>390,721</u></u>

The notes form part of these financial statements

**Belfast Samaritans**

**Statement of Financial Position**  
**31 March 2024**

	Notes	31.3.24 £	31.3.23 £
<b>FIXED ASSETS</b>			
Tangible assets	10	112,688	118,197
Investments	11	211,124	210,807
		<u>323,812</u>	<u>329,004</u>
<b>CURRENT ASSETS</b>			
Debtors	12	-	11,844
Cash at bank		90,736	68,903
		<u>90,736</u>	<u>80,747</u>
<b>CREDITORS</b>			
Amounts falling due within one year	13	(49,969)	(19,030)
		<u>40,767</u>	<u>61,717</u>
<b>NET CURRENT ASSETS</b>			
		<u>40,767</u>	<u>61,717</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>364,579</u>	<u>390,721</u>
<b>NET ASSETS</b>		<u>364,579</u>	<u>390,721</u>
<b>FUNDS</b>	15		
Unrestricted funds		332,053	378,076
Restricted funds		32,526	12,645
		<u>364,579</u>	<u>390,721</u>
<b>TOTAL FUNDS</b>		<u>364,579</u>	<u>390,721</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 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 2024**

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 27 June 2024 and were signed on its behalf by:

Heather Cardosi - Trustee

A McClelland - Trustee

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The notes form part of these financial statements

**Notes to the Financial Statements**  
**for the Year Ended 31 March 2024**

**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 2024**

**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**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2024**

**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.

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2024**

**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 2024**

**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**

	31.3.24	31.3.23
	£	£
Fundraising and Donations	37,262	65,937
Gift aid	1,236	-
Legacies	21,505	1,260
Prison Refunds	2,621	7,219
Self generated Funds	825	3,927
	<u>63,449</u>	<u>78,343</u>

## **Belfast Samaritans**

### **Notes to the Financial Statements - continued** **for the Year Ended 31 March 2024**

#### **3. INVESTMENT INCOME**

	31.3.24	31.3.23
	£	£
Dividends & Interest	<u>7,258</u>	<u>6,731</u>

#### **4. INCOME FROM CHARITABLE ACTIVITIES**

	31.3.24	31.3.23
	£	£
Grants	-	11,308
	<u>-</u>	<u>11,308</u>

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

	31.3.24	31.3.23
	£	£
Samaritans Ireland (Capital)	-	11,308
	<u>-</u>	<u>11,308</u>

#### **5. CHARITABLE ACTIVITIES COSTS**

	Direct Costs	Support costs	Totals
	£	£	£
Direct Charitable Activity	96,417	-	96,417
Governance	-	5,140	5,140
	<u>96,417</u>	<u>5,140</u>	<u>101,557</u>

#### **6. NET INCOME/(EXPENDITURE)**

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

	31.3.24	31.3.23
	£	£
Depreciation - owned assets	<u>5,509</u>	<u>5,509</u>

#### **7. INDEPENDENT EXAMINERS REMUNERATION**

The independent examiners remuneration amounts to an independent examination fee of £2,880 (2023 - £2,873).

## **Belfast Samaritans**

### **Notes to the Financial Statements - continued** **for the Year Ended 31 March 2024**

#### **8. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

#### **Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

#### **9. STAFF COSTS**

	31.3.24	31.3.23
	£	£
Wages and salaries	8,305	9,239
	<u>8,305</u>	<u>9,239</u>

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

	31.3.24	31.3.23
Administrator	<u>2</u>	<u>1</u>

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

#### **10. TANGIBLE FIXED ASSETS**

	Freehold property £	Fixtures and fittings £	Totals £
<b>COST</b>			
At 1 April 2023 and 31 March 2024	<u>106,456</u>	<u>33,802</u>	<u>140,258</u>
<b>DEPRECIATION</b>			
At 1 April 2023	10,645	11,416	22,061
Charge for year	<u>2,129</u>	<u>3,380</u>	<u>5,509</u>
At 31 March 2024	<u>12,774</u>	<u>14,796</u>	<u>27,570</u>
<b>NET BOOK VALUE</b>			
At 31 March 2024	<u>93,682</u>	<u>19,006</u>	<u>112,688</u>
At 31 March 2023	<u>95,811</u>	<u>22,386</u>	<u>118,197</u>

**Belfast Samaritans**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2024**

**11. FIXED ASSET INVESTMENTS**

	Listed investments £
<b>MARKET VALUE</b>	
At 1 April 2023	186,052
Additions	14,785
Disposals	(22,064)
	<hr/>
At 31 March 2024	178,773
	<hr/>
<b>PROVISIONS</b>	
At 1 April 2023	(24,755)
Provision for year	(7,596)
	<hr/>
At 31 March 2024	(32,351)
	<hr/>
<b>NET BOOK VALUE</b>	
At 31 March 2024	211,124
	<hr/> <hr/>
At 31 March 2023	210,807
	<hr/> <hr/>

Investment valuation summary as at 31 March 2024:

	£
Cash	4,890
Bonds	39,283
Alternative investments	35,647
Uk Equities Investments	44,688
Overseas	39,371
Global	47,245
<b>Total Investments</b>	211,124

The investments were valued by stockbrokers Evelyn Partners, The Ewart, 3 Bedford Street, Belfast, BT2 7EP at 31 March 2024.

**Belfast Samaritans**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2024**

**12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.24	31.3.23
	£	£
Samaritans Ireland	-	11,308
Prepayments	-	536
	<u>-</u>	<u>11,844</u>

**13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.24	31.3.23
	£	£
Trade creditors	46,743	1,302
Accrued expenses	3,226	17,728
	<u>49,969</u>	<u>19,030</u>

**14. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted fund £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
Fixed assets	101,667	11,021	112,688	118,197
Investments	211,124	-	211,124	210,807
Current assets	69,231	21,505	90,736	80,747
Current liabilities	(49,969)	-	(49,969)	(19,030)
	<u>332,053</u>	<u>32,526</u>	<u>364,579</u>	<u>390,721</u>

**15. MOVEMENT IN FUNDS**

	At 1/4/23 £	Net movement in funds £	At 31/3/24 £
<b>Unrestricted funds</b>			
General fund	378,076	(46,023)	332,053
<b>Restricted funds</b>			
Big Lottery Fund - (Capital)	1,996	(399)	1,597
Brian Stafford in lieu of Flowers	472	(94)	378
Legacies	-	21,505	21,505
Samaritans Ireland (Capital)	10,177	(1,131)	9,046
	<u>12,645</u>	<u>19,881</u>	<u>32,526</u>
<b>TOTAL FUNDS</b>	<u>390,721</u>	<u>(26,142)</u>	<u>364,579</u>

**Belfast Samaritans****Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024****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 £
<b>Unrestricted funds</b>				
General fund	49,202	(99,933)	4,708	(46,023)
<b>Restricted funds</b>				
Big Lottery Fund - (Capital)	-	(399)	-	(399)
Brian Stafford in lieu of Flowers	-	(94)	-	(94)
Legacies	21,505	-	-	21,505
Samaritans Ireland (Capital)	-	(1,131)	-	(1,131)
	<u>21,505</u>	<u>(1,624)</u>	<u>-</u>	<u>19,881</u>
<b>TOTAL FUNDS</b>	<u><u>70,707</u></u>	<u><u>(101,557)</u></u>	<u><u>4,708</u></u>	<u><u>(26,142)</u></u>

**Comparatives for movement in funds**

	At 1/4/22 £	Net movement in funds £	At 31/3/23 £
<b>Unrestricted funds</b>			
General fund	399,779	(21,703)	378,076
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<u><u>410,965</u></u>	<u><u>(20,244)</u></u>	<u><u>390,721</u></u>

## **Belfast Samaritans**

### **Notes to the Financial Statements - continued** **for the Year Ended 31 March 2024**

#### **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 £
<b>Unrestricted funds</b>				
General fund	77,855	(80,490)	(19,068)	(21,703)
<b>Restricted funds</b>				
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>
<b>TOTAL FUNDS</b>	<u>96,382</u>	<u>(97,558)</u>	<u>(19,068)</u>	<u>(20,244)</u>

#### **16. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2024.

#### **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****Detailed Statement of Financial Activities  
for the Year Ended 31 March 2024**

	31.3.24	31.3.23
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Fundraising and Donations	37,262	65,937
Gift aid	1,236	-
Legacies	21,505	1,260
Prison Refunds	2,621	7,219
Self generated Funds	825	3,927
	<hr/>	<hr/>
	63,449	78,343
<b>Investment income</b>		
Dividends & Interest	7,258	6,731
<b>Charitable activities</b>		
Grants	-	11,308
	<hr/>	<hr/>
<b>Total incoming resources</b>	70,707	96,382
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	8,305	9,239
Rates and water	596	489
Insurance	1,546	1,448
Light and heat	7,705	7,724
Telephone	2,708	2,534
Postage and stationery	1,528	1,258
Advertising & Publicity Costs	1,048	2,448
Sundries	863	40
IT Expenses	1,683	2,467
Travelling & Volunteers	1,859	1,845
Hire of Equipment	371	-
Repairs & Renewals	6,475	1,462
Cleaning	1,278	6,363
Motor Van expenses	1,249	1,316
Training	7,304	3,870
Refreshments	1,607	1,808
NI Prison Expenses	47	-
Fund raising expenses	1,825	299
Depr - Fixtures & Fittings	3,380	3,380
Depr - Freehold property	2,129	2,129
Carried forward	53,506	50,119

This page does not form part of the statutory financial statements

**Belfast Samaritans****Detailed Statement of Financial Activities  
for the Year Ended 31 March 2024**

	31.3.24 £	31.3.23 £
<b>Charitable activities</b>		
Brought forward	53,506	50,119
General Office Levy	42,788	41,400
Special Events Conference /Anniversary	123	-
Equipment Hire	-	1,126
	<hr/>	<hr/>
	96,417	92,645
<b>Support costs</b>		
<b>Governance costs</b>		
Accountancy Fee	2,880	2,873
Bank Charges	494	403
Legal & Professional Fees	-	13
Stockbroker Commission	1,766	1,624
	<hr/>	<hr/>
	5,140	4,913
Total resources expended	<hr/>	<hr/>
	101,557	97,558
<b>Net expenditure</b>	<hr/>	<hr/>
	(30,850)	(1,176)

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