

Samaritans Annual Report and Accounts 2017/18

Trustees' Annual Report and Accounts

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Strategic Report

Letter from the Chair and Chief Executive Officer

Samaritans' vision is that fewer people die by suicide. It remains the biggest killer of young people and men under 50. In 2016, 6,364 people took their own lives across the UK and Ireland.

The causes are complex, but we are passionate in our belief that suicide is not inevitable, it is preventable. And this year we've reached more people than ever before in our work to help people who are struggling to cope.

In 2017 Samaritans volunteers spent a staggering one million hours responding to calls for help.

Thanks to these 20,000 extraordinary people giving their time and skills across 201 branches, we answer a call for help every six seconds – that's more than five million times throughout the year.

But our work also spreads beyond our branches and into local communities across the UK and Ireland. This year we were there for more than half a million people in many different locations, often at times when they were in desperate need of support. This included helping people affected by the devastating terrorist attacks at Manchester Arena and London's Borough Market, and after the horrific fire at Grenfell Tower.

Our proud partnership with the rail industry continues to help prevent suicides on the rail network. More than 1,700 life-saving interventions were reported this year, and our Small Talk Saves Lives campaign gave more people the confidence to approach someone in need of help. This is so important because the simple act of striking up a conversation may interrupt a person's suicidal thoughts, and be the first step towards them seeking help.

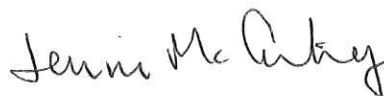
We're also committed to helping people avoid the emotional crises that can lead to suicide. In this report you'll read about our expanding programme of work supporting children and adults to build emotional resilience and know when to ask for help.

Finally, we've been working hard to use our expertise to make changes that save lives. Once again this year our voice has been heard at the 'top tables' of local and national policy-making as decisions are made with the potential to prevent suicide.

Suicide is everyone's business, so thank you to everyone for everything you do to make our vital work possible.



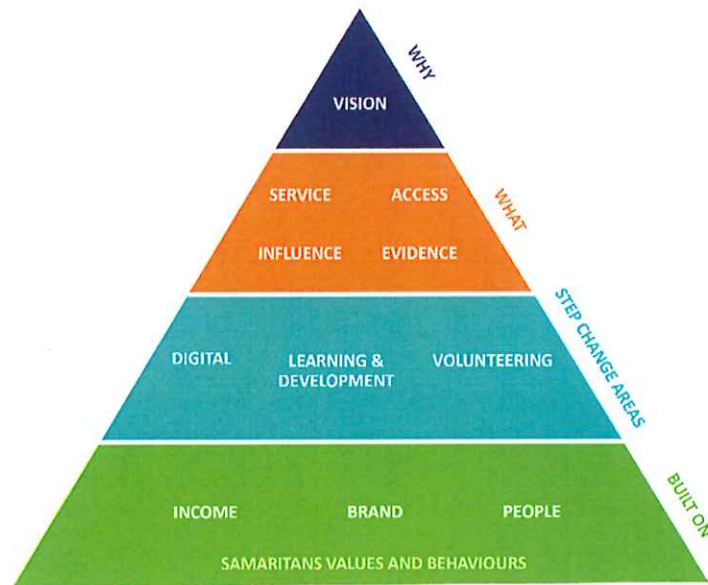
Ruth Sutherland, CEO



Jenni McCartney, Chair

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 nearly 500 members, and is tested and piloted through our branches and regions, and has clearly defined projects.

Underpinning all of 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 2017/18.

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 2017/18 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 launched an ongoing mentoring scheme to support and develop our listening volunteers.

Samaritans volunteers are extraordinary people from all walks of life and it's vital that we recognise and develop their skills. Mentors accompany volunteers during a shift at least once a year and give feedback using the competency framework, helping us to achieve consistency in service provision and maintain the highest service standards.

We implemented a revised Safeguarding Policy for children and vulnerable adults across the UK

and introduced procedures to protect vulnerable adults in the Republic of Ireland to supplement the existing Child Safeguarding policy. These policies and procedures 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. Volunteers and staff were trained to follow the procedures through a new online learning module. A policy review was completed, and updates to the procedures have been agreed and communicated.

We continued working to improve our volunteer recruitment process, which is a key focus of the *There for Everyone* programme. We have developed a new online recruitment tool that makes recruitment quicker, shorter and more flexible and this is being piloted with 19 branches. With support from the Big Lottery Fund, we ran a pilot campaign to recruit night-time volunteers, which boosted volunteer enquiries in the pilot areas so we can be there for more callers at critical times. We have produced and launched an accessibility guide for branches so that we can be as inclusive as possible to new volunteers.

We made it easier for branches to evaluate their performance as part of the visits, quality and service improvement process by introducing an electronic version of our self-assessment workbook. Our Visitors Panel, which is made up of volunteers from branches across the UK and Republic of Ireland, carried out 60 branch visits in 2017.

We listened to callers' feedback and investigated every piece of feedback we received. All feedback, both positive and negative, provides lessons to help us improve our service. From more

than five million caller contacts responded to by our branches in 2017 there were 521 complaints received at Samaritans Central Office, of which 32 were substantiated.

We supported branches through the Branch Hub, an online resource that we continue to develop and improve so that volunteers can access information, guidance and support to help them run their branch effectively.

We gained a greater understanding of our callers and their needs from the anonymous call data collected through our eLog. The system has undergone several improvements in 2017, including changes to improve the user experience for volunteers who have accessibility needs. The eLog data gives us good insight into why people are contacting us and this in turn is informing the development of new services that help more of the people who need us.

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 responded to a call for help every six seconds. That's almost 15,000 times a day that we were there for people who needed someone to turn to. In total, we responded to almost 5.4 million calls for help by phone, email, SMS, letter, face to face, through our Welsh language service and through our prison Listener scheme.

Samaritans volunteers spent more than one million hours responding to calls for help and we reached more than half a million people through our work in local communities. Demand for our services continue to grow and we saw a small increase in the number of unique callers who contacted us by phone, with more significant increases across our email and SMS services.

We enabled more callers to get through to a volunteer on our free UK helpline on their first attempt by introducing a queuing system in response to the increasing demand for our service. This was implemented alongside better management of misuse of the service and has improved callers' experience of using the helpline.

We have expanded the Welsh language helpline which is now available for callers significantly more often: seven days a week for a total of 49 hours. We produce a wide range of bilingual material as part of our Welsh Language Scheme, approved by the Welsh Language Commissioner.

We continued to explore ways that we can use technology more effectively. As part of the *There for Everyone* programme, we ran a conference with nearly 200 volunteers to test out new service models. We are working to introduce a single platform for volunteers to use when responding to emails, SMS and instant messages, and to update the technology in our branches so that it's more reliable and better supported. An investment in new software made it possible for us to roll out 10 additional telephone lines in the Republic of Ireland, which allows volunteers to take more calls.

We supported those bereaved by suicide through our *Facing the Future* partnership in England and Wales. Delivered in partnership with Cruse Bereavement Care, the project delivered 23 support groups for people bereaved by suicide in 2017. In a survey of support group participants, 96 per cent said they found the group helpful and 89 per cent reported feeling better emotionally after attending the sessions.

We continued to increase our support for people in contact with the NHS in England through the *Think Samaritans* initiative, a three-year project funded by the Department of Health. Fourteen partnerships between Samaritans branches and A&E departments, GP surgeries or mental health teams are involved in the project.

We supported more communities through our *South Wales Valleys* project, which aims to lower the risk of suicide by increasing access to Samaritans' services and encouraging help-seeking behaviour. We formed a partnership with South Wales Police through our work with Merthyr Bridewell police station, in which volunteers provide confidential emotional support to individuals in custody. More than 70 Custody Sergeants have been trained to raise awareness of the scheme and Samaritans posters have been painted on the walls of all 42 cells. This partnership was featured on Channel 4 News, leading to further engagement with other police forces in Wales.

We continued developing a programme of support for military personnel, reservists, veterans and their families. Part of our *There for Everyone* programme, the initiative will see us develop new online communication channels, self-help and support tools, and training resources, which will provide the skills and knowledge for people to help themselves and others within the armed forces community.

We developed a suite of online learning resources that enable people working in the City of London to support colleagues, family and friends who might be having a difficult time. The resources are part of our *Wellbeing in the City* initiative, which is supported by the Lord Mayor's Appeal and part-funded by PwC.

We worked to ensure young people are better informed about how to look after their emotional health and seek help when they need it. In the last year, Samaritans volunteers have delivered talks to more than 109,000 young people in schools, colleges, universities and other youth settings. Our

Developing Emotional Awareness and Listening (DEAL) teaching resources are accessed by 2,000 people on average every month.

We provided support 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 offer support, resources and advice to schools and colleges after an attempted or suspected suicide. In 2017, the Step by Step team supported 153 schools or youth settings following an attempted or suspected suicide – almost twice as many as in 2016. The number of schools coming to us directly for support rose by 12 per cent compared to the previous year.

We continued to expand our work in prisons, with a new *Listener* scheme established at HMP Thorn Cross in the UK and work being undertaken to establish schemes at Shelton Abbey and Portlaoise in the Republic of Ireland. In Scotland, with other key stakeholders, we achieved a change in legislation to enable Prison Listeners to continue to deliver peer-to-peer support. This was necessary for the continuation of the Listener Scheme in Scottish prisons, where the devolved responsibility for the prison service requires a tailored approach. With support from HM Prison and Probation Service, we have recruited facilitators with lived experience to run 'coping with life in prison' sessions to new inmates in two London prisons. Prisoners in England and Wales can now call Samaritans from a dedicated number. We also supported prison staff by launching an innovative suicide prevention tool to increase their confidence to approach someone who may be at risk.

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 launched our Small Talk Saves Lives campaign in partnership with Network Rail, British Transport Police and the wider rail industry to give people the confidence to help prevent suicide on the railways and beyond. The campaign is Samaritans' most successful digital campaign to date,

reaching 17 million people via social media and with 5.7 million views of the campaign film. Evaluation of the campaign has shown it has been successful in its objectives to change people's behaviour and to increase their intent to take action, their understanding of how to recognise that someone needs help, and their knowledge of how to intervene safely.

We encouraged people to take time out for a cuppa and a chat on Brew Monday, with thousands of Samaritans volunteers, staff, partners and supporters joining together to turn 'Blue Monday' into Brew Monday. Volunteers from 88 Samaritans branches helped raise awareness by handing out tens of thousands of tea bags at 108 railway stations across England, Scotland and Wales. The campaign reached 4.8 million people on social media and the campaign video was viewed more than 890,000 times. The campaign was supported by Network Rail and the wider rail industry, along with celebrities including Dame Barbara Windsor, Ross Noble and Audley Harrison.

We were cited 43 times in the UK Parliamentary Inquiry into Suicide Prevention. Our work was also well referenced in the government's response in July 2017, recognising the recommendations we put forward to the inquiry and noting the importance of our media guidelines work and research around the online environment.

We responded to UK Government consultations on internet safety strategy, on children and young people's mental health, as well as National Institute for Health and Care Excellence (NICE) on their new guidelines for preventing suicide in community and custodial settings.

We are supporting the National Office of Suicide Prevention in Ireland in developing their Best Practice Guidelines for Suicide Prevention helplines.

We hosted a symposium on Internet Safety and Suicidal behaviour in partnership with the National Office for Suicide Prevention in Ireland. Renowned academic Dr Lucy Biddle presented a study exploring how people with suicidal feelings use the internet.

We continued to work in partnership with the rail industry to prevent suicides on the rail network. Over a three-year period since 2015 there has been an overall decrease of 12 per cent in rail suicides. In 2017/18 we trained 3,000 rail industry staff on our *Managing Suicidal Contacts* (MSC) and *Trauma Support Training* (TST) courses and there were more than 1,700 reported life-saving interventions.

We relaunched our 'We Listen' campaign in Northern Ireland in partnership with Translink, with striking posters displayed in railway stations and throughout Belfast city centre in time for World Mental Health Day.

We increased our media advisory service to ensure the responsible reporting and portrayal of suicide. We monitored more than 6,000 articles, following up 138 times with editors on articles of concern. We delivered 45 'Suicide in the Media' advice sessions to media outlets, including local and national press and drama production teams and actors, and advised on 76 articles and programmes. These included two Hollyoaks storylines, both of which won awards, an ITV Wales documentary on Young Male Suicide. We also advised the BBC on a number of programmes across various channels ahead of its Mental Health Season.

We took a leading role in the National Suicide Prevention Alliance (NSPA), which is made up of more than 200 organisations and supporters in England. Samaritans co-chairs the alliance and hosts the secretariat. We co-ordinated members under the banner 'take a minute, change a life' for World Suicide Prevention Day and worked with NSPA to develop a series of assets to support local suicide prevention planning guidance. We also supported NSPA's national conference which attracted prominent speakers including Secretary of State for Health and Social Care, Jeremy Hunt, and Professor Louis Appleby.

We initiated, obtained funding for and led a series of six workshops across Scotland for people with lived experience of suicide, to explore in a new way what they want from the Scottish government's forthcoming Suicide Prevention Action Plan.

We published a report for Wales based on our research into socioeconomic disadvantage, which has been widely reported and quoted in Assembly debate and shared within the health sector and beyond. This report was also quoted in the Mid-Point Review of 'Talk to Me 2', the Suicide and Self Harm Prevention Strategy for Wales, and has resulted in an increased focus on deprivation and suicide in the strategy.

We gave evidence on the connection between loneliness and suicide in a National Assembly for Wales session, which led directly to the decision of the Health, Social Care and Sport Assembly to hold an inquiry into suicide prevention. We were also invited to become a member of the PSE Advisory Group to Welsh Government in order to assess and advise on the impact of curriculum changes for Wales in relation to the delivery of PSE/Health and Wellbeing in schools.

We continued our work to address rural isolation and loneliness in Ireland and attended the National Ploughing Championships, which attracted more than 290,000 people, to raise awareness of the service and encourage those impacted to reach out.

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 successfully completed a significant new feasibility study testing whether it's possible to measure the difference that Samaritans makes to callers, by collecting data on the helpline during emotional support calls and following up with callers afterwards.

The Caller Outcomes study positively demonstrated that:

- the recruitment of callers for research is acceptable to both volunteers and callers;
- it is feasible to collect outcomes data from callers during an emotional support call without jeopardising the natural flow of the call or the support provided by volunteer to caller;
- callers are willing to participate in outcomes-focused research and some are willing to receive follow-up calls by researchers.

As a feasibility study, the sample was limited but did also provide some preliminary outcomes data which showed a positive reduction in distress and suicidality for callers.

We continued our work with University of Bristol around the online environment, having been awarded an Impact Grant to support its practical application. Activity included a symposium in Ireland hosted in partnership with the Health & Safety Executive's National Office for Suicide Prevention; a round table with online providers in England to share the findings of the research study on internet use and suicidal behaviour; and work to highlight to clinicians how important it is to understand and ask about patients' internet use.

We built on our understanding of rail suicide by commissioning Dr Lisa Marzano, Associate Professor of Psychology at Middlesex University, to review the latest evidence about rail suicide from across the world. This has provided a series of recommendations, which will we use to inform further work.

We received funding from the Big Lottery Fund Scotland to undertake research in the Highlands of Scotland. Through this research, we aim to better understand the experiences and challenges of those facing suicidal thoughts and behaviour in remote and rural areas. This will help inform future developments in the promotion of our service there, as well as partnerships and advocacy work to help ensure that people who are struggling know how to seek support.

We updated our research ethics policy and established a new Research Ethics Board to provide us with additional scrutiny, to ensure all research and evaluation undertaken by Samaritans is carried out in line with our policy.

We conducted an interim evaluation of Samaritans' strategy, which brought together evidence from across the organisation on how we're helping to reduce suicide. This included the evaluation of the pilot of our postvention service, *Step by Step*, in Higher Education Institutions (HEIs) which showed that 100 per cent of HEIs who used the service had increased their confidence in responding to a suspected suicide and that requests for *Step by Step* had doubled. It also showed people attending our *Facing the Future* support groups felt more able to cope and more positive after attending them.

We worked with the Office of National Statistics to help promote and disseminate the latest statistics on suicides in the UK and produced a range of resources, including a new factsheet about suicide.

Financial review

Overview

In the year, the Charity 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 2017 show a net increase in funds of £6.2 million. There are three main components of this movement, namely: ongoing activity (-£14,000); the transfer to the central charity of net assets, including property, from branches which have joined the central charity during the year (+£6,393,000); and activity carried out as part of the '*There for Everyone*' programme (-£177,000), 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.

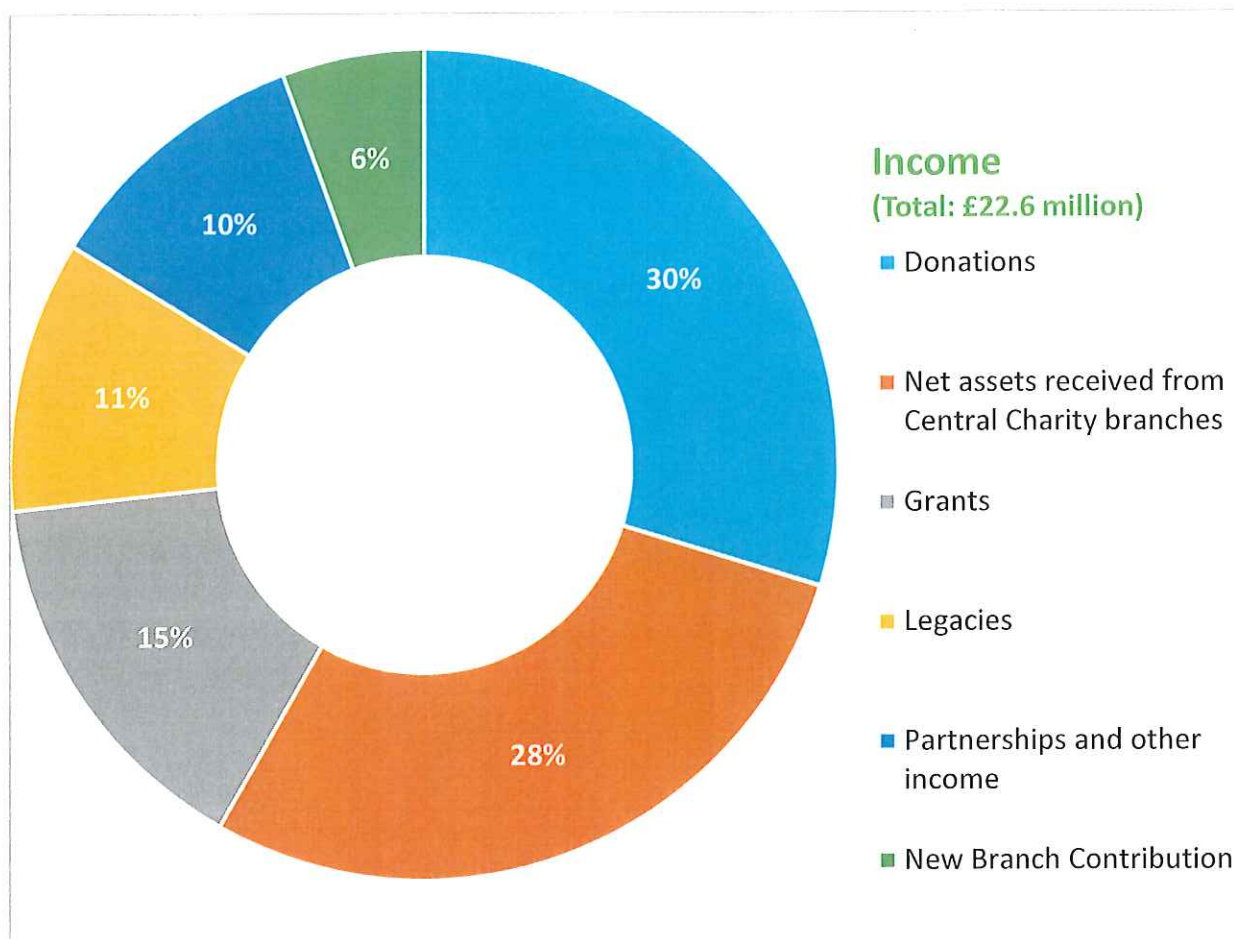
	Ongoing activity	Branches**	There for Everyone	Total 2017/18	Total 2016/17
	£'000	£'000	£'000	£'000	£'000
Income	15,077	6,441	1,116	22,634	19,142
Expenditure	15,110	48	1,293	16,451	14,486
Net gains on investments	19	-	-	19	110
Net income 2017/18	(14)	6,393	(177)	6,202	4,766
Net income 2016/17	630	3,116	1,020	4,766	-

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 £74 million per annum with more than 20,000 volunteers giving in excess of 5.3 million hours of their time.* This is the foundation on which the strength of the Samaritans service is built.

*Based on 20,674 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



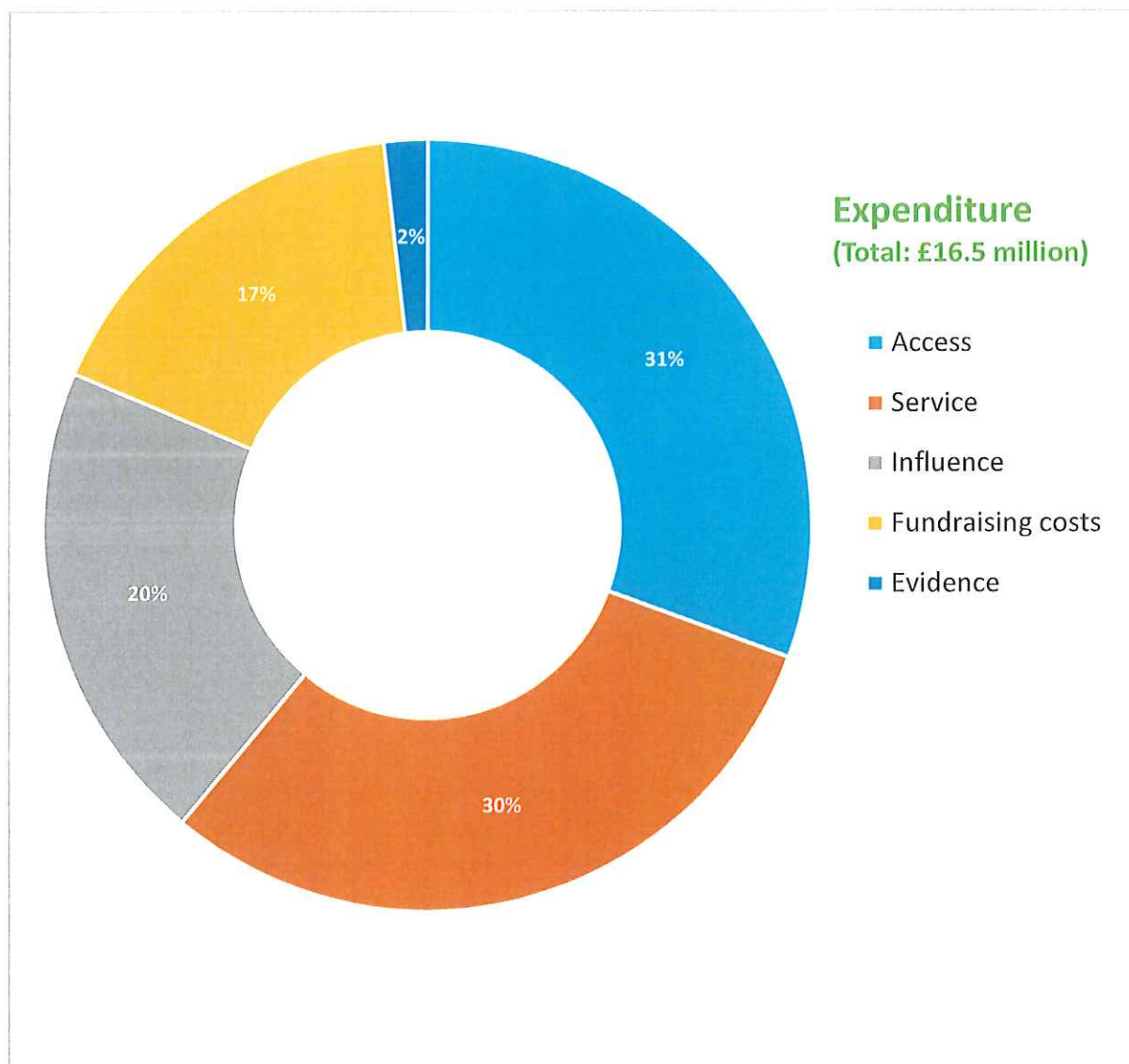
In respect of ongoing activity, the majority of the Group's income continues to be raised from donations and legacies. Individual donations have fallen marginally but legacy income was significantly higher than in the prior year. The mechanism for branch contributions to central charity changed during the year. The New Branch Contribution (NBC), which replaced the Branch Affiliation Fee from April 2017, amounted to £1.3 million in 2017/18 and is now included within 'partnerships and other income' (2016/17: the BAF/BREF total was £0.7 million included within donations). Consequently, donations and legacies have decreased from £9.5 million in the previous year to £9.1 million.

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 page 58.

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 2017/18 (2016/17: £1.5 million).

Expenditure



Total consolidated expenditure, including the value of donated advertising, increased from £14.5 million in 2016/17 to £16.5 million, an increase of 14% from the previous year.

Within this amount, fundraising costs amounted to £2.7 million which represents a decrease of £0.4 million on the previous year. In the context of tightening regulation on fundraising activity and changes in fundraising practice in general, we carefully reviewed how we currently spend funds to drive future fundraising income. Consequently, fundraising expenditure has fallen significantly in the last two years and we expect it to increase again in 2018/19 as we develop and implement new ways of broadening and supporting our donor base.

In contrast, total charitable expenditure amounted to £13.7 million in 2017/18 compared with £11.3 million in 2016/17, 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 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 2018 the total consolidated funds held by the Charity amounted to £19.8 million. Of these funds, £17.1 million are unrestricted and £2.7 million are restricted. Within the unrestricted funds there are four designated funds amounting to £11.3 million, namely £8.2 million representing fixed assets including all the SCC branch properties, a £1.4 million property maintenance fund to maintain SCC branch properties, £0.9 million to fund making our service more accessible using digital technology and £0.8 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 2018 would equate to £3.4 million and £6.8 million respectively); free reserves are calculated as total unrestricted reserves less

designated funds. At 31 March 2018 the actual level of consolidated free reserves held is within the target range at 5.4 months (£5.7 million).

In 2018/19, 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. It is anticipated that the level of free reserves will reduce accordingly and remain within the target range.

Designated and restricted funds are expected to reduce in 2018/19. The SCC property survey work is being used to implement a ten-year property maintenance plan for the SCC branch properties (including those branches that will join in 2018/19) 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 2018 the value of the portfolio managed by them amounted to £1.2 million. In addition, £3.0 million is held within the COIF Charities Deposit Fund. During 2018/19, the process of branches either affiliating to or joining the Central Charity will be completed, and the detailed implementation of costed projects of the *There For Everyone* Programme will be well underway. With the greater certainty this will bring, the Trustees will then 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 and considers the principal risks and uncertainties for Samaritans, and the actions we take to manage those risks.

A comprehensive annual planning and budgeting process is approved by the Board, during which a thorough assessment of our key external and internal risks is undertaken, together with how these risks are being managed. The Board also receives risk evaluations on any major new or unbudgeted projects.

In addition, the Audit and Risk Committee reviews risk on a regular basis through receiving relevant reports from senior management and assessing the adequacy of the risk control framework in place. The Committee regularly reviews the key risks, the adequacy of the actions being taken to address them, and the advent of any new risks. The Committee reports to the Board in this regard, and on the adequacy of the internal control systems and risk management processes that are in place.

Samaritans' approach to risk management has been developed during 2017/2018. These developments include: creation of a separate register of *controls*; interlinking the risks and controls registers; and changing the approach to risk scoring, to assess 'inherent risk' (the level of risk if no controls were in place), 'residual risk' (based on current status of relevant controls) and 'target risk' (the level of risk acceptable to the organisation).

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

RISK

Inability to manage demand and supply of service.

MANAGING ACTIONS

We respond to the high and increasing demand for the Samaritans' service by constantly addressing accessibility and capacity challenges. The implementation of the call queuing system, mentioned on page 5, has led to significant improvements in this area. Our *There for Everyone* programme aims to make a further step change in this area through activities detailed throughout this report.

RISK

Failure to provide pertinent service.

MANAGING ACTIONS

Our *There for Everyone* programme (see page 3) aims to ensure that Samaritans continues to be relevant, affordable, accessible and available to callers through planned developments in digital,

volunteering and learning & development via activities detailed throughout this report. Our campaigning efforts and partnerships with external agencies are also key to managing this risk.

RISK

Decline in income.

MANAGING ACTIONS

Re-engineering the ways that individual donors can engage with us and establishing new sources of donor income, coupled with our donor database project and updated digital strategy will create new and sustainable methods of attracting and retaining supporters.

RISK

Lack of diversity of income streams.

MANAGING ACTIONS

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. 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.

RISK

Lack of volunteers and required skills.

MANAGING ACTIONS

Our *There for Everyone* programme (see page 3) aims to ensure that the skills of volunteers match the requirements of callers and potential callers through activities detailed in this report.

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 advice and guidance to branches.

Samaritans has three subsidiaries, all of which are consolidated into the Samaritans group accounts:

- The Samaritan Enterprises Ltd, a trading company in which Samaritans has a 100 per cent shareholding.
- Samaritans Ireland which is an Irish company incorporated in 2007 that is limited by guarantee. By virtue of its constitution, Samaritans is able to exert significant influence over Samaritans Ireland.
- Samaritans in Scotland, which is a Scottish Charitable Incorporated Organisation (SCIO), established on 11 March 2014. Samaritans provides its core funding and is able to exert significant influence through specific provisions in the SCIO constitution.

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 31 March 2018, 50 branches had joined the Central Charity, 117 branches have affiliated, and 34 were still 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 emotional 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 2018, had the maximum 15 members. Trustees are also the directors of the company. As at 31 March 2018, 12 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 also 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 has 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** who 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. Regions will continue to have separate meetings for consideration of operational service matters, regional plans and policy implementation in the region.

Finally, 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 board 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. Finally, they 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 At its 'away day' in November 2017, the Board took part in an exercise to review its performance and development to date, and to identify priorities for future development,

¹ www.charitygovernancecode.org

based on the Governance Code. The Board built upon this work at an 'away day' in May 2018, based on which a revised 'Board Development Plan' has been developed, entirely focussed around the Governance Code. This Development 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 Board identified some areas for development, which included: monitoring and reporting on diversity; communicating with stakeholders; and providing strategic oversight. The intention is to report in detail on performance against the Development Plan in the Annual Report for the financial year 2018-19.

Our committees

We have six committees that form part of the formal 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 formally 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 and Research Committee** supports the Board through maintaining oversight of Samaritans' public policy positions and research activities. 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 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 reference and administrative details on page 51 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. This information goes beyond the areas covered in the Trustees' Annual Report for 2016/17.

SERIOUS INCIDENT REPORTING

During 2017/18, the Central Charity reported two serious incidents to the Charity Commission for England & Wales on its own behalf, and assisted branches (which were separately registered charities) in reporting a further seven serious incidents to the Charity Commission for England & Wales, the Charity Commission for Northern Ireland or the Office of the Scottish Charity Regulator. Samaritans was not involved in the filing of any equivalent reports to the Charities Regulator for the Republic of Ireland.

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. Samaritans is reviewing and updating these policies, to ensure best practice.

SAFEGUARDING

In April 2017, Samaritans introduced updated safeguarding policies and procedures in the UK, in order to protect children and vulnerable adults who may come into contact with Samaritans' services. Between the introduction of the policies/procedures and 31 March 2018, 3,197,906 contacts were logged*, 21,407 safeguarding concerns were flagged, of which 2,553 required further action. In other words 0.67% of all contacts were flagged as a safeguarding concern, and 0.08% required a report to be made to an outside agency. 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's thanks to our supporters that we're able to raise income from voluntary donations to invest in reaching more people with our services.

Samaritans fundraises with our supporters' needs in mind and continues 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, 2017) 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 also members of the Institute of Fundraising, the Direct Marketing Association, the Gambling Commission and the Lotteries Council.

Our donor promise detailing the fundraising principles can be found at [Samaritans.org/fundraising-promise](https://www.samaritans.org/fundraising-promise). Complaints have significantly reduced from last year, with a reduction from 54 complaints in 2016/17 to 34 in 2017/18, out of 326,620 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 and communicating with our supporters, at specific times of the year, by using an external telemarketing agency.

All relationships are governed by contracts, which are reviewed, approved and signed before any activity takes place. We regularly monitor outsourced activity to ensure that suppliers are delivering the quality we expect (eg monitoring recording of calls, regular training, weekly conference calls and monitoring of results against targets). 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. For example, during 2017/18, Samaritans signed up to the Fundraising Preference Service and has acted on any suppressions received. In addition, we do not sell or exchange lists of data with any other charities or companies, and review requests for additional raffle tickets before approving them.

We have utilised GDPR as an opportunity to strengthen our data 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 further our commitment in 2018/19 to lead on fundraising best practice and put our supporters' needs and wants at the heart of fundraising.

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:

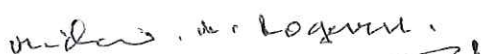
- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charities SORP
- make judgements and accounting estimates that are reasonable and prudent
- state whether applicable accounting standards have been followed, subject to any material departures 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 28 July 2018 and signed on its behalf by Michael Rogerson, 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 2018 which comprise 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).

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, and to the charitable company's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and trustees 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, the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

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 2018 and of the group's incoming resources and application of resources 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, the Charities and Trustee Investment (Scotland) Act 2005 and Regulations 6 and 8 of the Charities Accounts (Scotland) Regulations 2006 (amended).

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 and the Charities Accounts (Scotland) Regulations 2006 require us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the 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 28, 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

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

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.

N. Hashemi

Naziar Hashemi

Senior Statutory Auditor

For and on behalf of

Crowe U.K. LLP

Statutory Auditor

London, UK

Date: *6/8/18*

Consolidated Statement of Financial Activities

Incorporating an Income & Expenditure Account

For the year to 31 March 2018

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2018	Unrestricted Funds	Restricted Funds	Total Funds 2017
		£'000	£'000	£'000	£'000	£'000	£'000
Income:							
Donations and Legacies	2	9,047	71	9,118	9,290	209	9,499
<i>Charitable Activities</i>							
Grants from Public Bodies and others	2	632	2,758	3,390	456	3,952	4,408
<i>Other Trading activities</i>							
Partnership and other income	3	3,650	-	3,650	1,978	55	2,033
Investment Income		35	-	35	51	-	51
Total income before net assets received from Samaritans branch charities		13,364	2,829	16,193	11,775	4,216	15,991
Net assets received from Samaritans branch charities		6,407	34	6,441	3,119	32	3,151
Total Income		19,771	2,863	22,634	14,894	4,248	19,142
Expenditure:							
Raising Funds	7	2,748	-	2,748	3,176	-	3,176
Charitable Activities	7	10,861	2,842	13,703	8,354	2,956	11,310
Total Expenditure		13,609	2,842	16,451	11,530	2,956	14,486
Net gains on investments		19	-	19	110	-	110
Net income		6,181	21	6,202	3,474	1,292	4,766
Transfers between funds		(50)	50	-	(45)	45	-
Net movement in funds		6,131	71	6,202	3,429	1,337	4,766
Reconciliation of funds:							
Total Funds brought forward		10,903	2,666	13,569	7,474	1,329	8,803
Total funds carried forward	16	17,034	2,737	19,771	10,903	2,666	13,569

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 pages 35 to 58 form part of these accounts.

Consolidated Balance Sheet


As at 31 March 2018

Company Registration No. 757372

	Note	Group 2018 £'000	Group 2017 £'000	Charity 2018 £'000	Charity 2017 £'000
Fixed assets					
Tangible assets	9	8,213	3,831	8,208	3,829
Investments	10	4,200	3,829	4,186	3,810
Total fixed assets		12,413	7,660	12,394	7,639
Current Assets					
Stock		38	28	38	28
Debtors	11	1,483	2,220	1,669	1,112
Cash at bank and in hand		7,397	6,489	6,268	5,323
Total current assets		8,918	8,737	7,975	6,463
Liabilities					
Creditors falling due within one year	12	1,229	1,548	1,140	1,202
Deferred income	13	331	1,280	109	75
		1,560	2,828	1,249	1,277
Net current assets		7,358	5,909	6,726	5,186
Net assets		19,771	13,569	19,120	12,825
Funds					
Restricted income funds	16	2,737	2,666	2,347	2,239
Unrestricted income funds					
General unrestricted funds		5,706	5,551	5,450	5,234
Designated funds		11,328	5,352	11,323	5,352
		17,034	10,903	16,773	10,586
Total funds		19,771	13,569	19,120	12,825

The surplus for the year in the financial statements of the parent charitable company was £6,295,000 (2017: £4,658,000).

Approved and authorised for issue by the Board of Trustees on 28 July 2018 and signed on its behalf by Michael Rogerson, Trustee



The Notes on pages 35 to 58 form part of these accounts.

Consolidated Cash Flow Statement

For the year to 31 March 2018

Reconciliation of net income to net cash flow from operating activities	2018 £'000	2018 £'000	2017 £'000	2017 £'000
Net income for the reporting period (as per the statement of financial activities)	6,202		4,766	
Adjustments for:				
Depreciation Charges	442		238	
Donated fixed asset additions	(4,943)		(2,260)	
Profit on sale of fixed assets	(20)		-	
Gains on investments	(19)		(110)	
Dividends and interest from investments	(22)		(51)	
Donated shares	(39)		(14)	
Increase in stock	(10)		(17)	
Decrease/(increase) in debtors	737		(66)	
Decrease in creditors	(1,269)		(234)	
Net Cash Inflow from Operating Activities	1,059		2,252	
Statement of cash flows	2018 £'000	2018 £'000	2017 £'000	2017 £'000
Cash flows from operating activities:				
Net cash provided by (used in) operating activities		1,059		2,252
Cash flows from investing activities:				
Dividends, interest and rents from investments	9		29	
Purchase of property, plant and equipment	-		(74)	
Proceeds from sale of property, plant and equipment	140		-	
Purchase of investments	(300)		-	
Net cash provided by (used in) investing activities		(151)		(45)
Cash flows from financing activities:				
Net cash provided by (used in) financing activities		-		-
Change in cash and cash equivalents in the reporting period		908		2,207
Cash and cash equivalents at the beginning of the reporting period		6,489		4,282
Change in cash and cash equivalents due to exchange rate movements		-		-
Cash and cash equivalents at the end of the reporting period		7,397		6,489
Analysis of cash and cash equivalents		2018 £'000		2017 £'000
Cash at Bank and in Hand		7,397		6,489
Total cash and cash equivalents		7,397		6,489

The Notes on pages 35 to 58 form part of these accounts.

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 35 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) Branch Affiliation Fees

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

v) 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 fixed assets (except assets under construction) over their estimated useful lives at the following rates:

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

The anticipated useful life of the telephony platform has been re-assessed and changed from 7 years in 2016/17 to 5 years in 2017/18. This has been treated as a change in accounting estimate and comparative figures have not been changed. The impact of the change in accounting estimates for future periods is an increased depreciation charge of £57,000 per year.

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 2018 £'000	All Funds 2017 £'000
Donations - Individual Giving	5,965	6,003
Donations - Branches	50	47
Donations - Corporate	380	303
Gifts in Kind	331	453
Legacies	2,392	1,978
BAF/BREF*	-	715
Total Donations	9,118	9,499

* BAF = Branch Affiliation Fee. BREF = Branch Reserve Equalisation Fund.

2.b Donated Services

A valuation has been undertaken of advertising and legal services donated to the charity during the year. This valuation has been included within income as above and within expenditure.

2.c 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 actually being received. At 31 March 2018, the charity had been notified of a further 57 legacies (2017: 55) that have not been included in these accounts as they did not meet these criteria. These legacies have an estimated value of £1,199,000 (2017: £1,527,000).

2d. GRANTS	All Funds 2018 £'000	All Funds 2017 £'000
Ministry of Defence: LIBOR Funding	1,000	1,500
Ministry of Justice: HMPPS (NOMS)	643	500
Health Service Executive (HSE): Freecall Ireland	520	534
Department of Health (IESD Fund) - Think Samaritans	152	155
Welsh Government/Llywodraeth Cymru	109	109
Department Of Health	60	60
Sunderland City Council	40	-
Scottish Prison Service	25	24
Irish Prison Service	15	15
Scottish Government (Freecall)	12	-
Department of Health (Northern Ireland)	12	12
Department of Health (IESD Fund) - Facing the Future	10	201
Northern Ireland Prison Service	8	8
The Scottish Government (S16b)	-	3
The Big Lottery Fund	-	442
Other Grants	42	12
Total Grants - Public Body	2,648	3,575
Other Grants	742	833
Total Grants	3,390	4,408

3 – PARTNERSHIP INCOME

The New Branch Contribution (NBC), which replaced the Branch Affiliation Fee from April 2017, amounted to £1.3 million in 2017/18 and is now included within 'partnerships and other income' (2016/17: the BAF/BREF total was £0.7 million included within donations).

4 – INVESTMENT INCOME

	All Funds 2017/18 £'000	All Funds 2016/17 £'000
Cash or cash equivalents;	16	38
Listed investments;	19	13
Total investment income	35	51

5 – CHARITABLE EXPENDITURE

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

Ministry of Justice (HMPPS / NOMS)

The HMPPS Grant is 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 2017/18 is shown in note 2d. 2017/18 expenditure was £669,000.

Big Lottery Fund Grant

In 2017/18, £127,000 brought forward from the Big Lottery Fund Grant was reallocated to the Night Owls and Volunteer Journey projects as part of the There for Everyone programme.

Scottish Government Freecall

The Scottish Government grant was a contribution to Freecall. Expenditure during the year totalled £12,000.

Department of Health funded projects

Facing the Future

Expenditure during the year towards the Facing the Future project totalled £45,000 (2017: £193,000). This project was funded by the Department of Health Innovation, Excellence & Social Development (IESD) Fund.

Think Samaritans

Expenditure during the year towards the Think Samaritans project totalled £164,000 (2016/17: £134,000) This project is funded by the Department of Health 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 Department of Health is a member of NSPA and during the year contributed £60,000 towards delivering the alliance's work-plan of national priorities.

6 – NET INCOME FOR THE YEAR

This is stated after charging:

	All Funds 2018 £'000	All Funds 2017 £'000
External Auditor - audit fees	34	32
External Auditor - Tax advisory and other financial services	10	31
Total Auditor's fees	44	63

Depreciation	442	238
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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 15 (2017: 13) Samaritans' Trustees received reimbursement for attending meetings, telephony and other incidentals amounting to £32,000 (2017: £29,000).

The company has taken out insurance to protect the Trustees at a cost of £1,000 (2017: £1,000).

7 – BREAKDOWN OF COSTS BY ACTIVITY

Expenditure on:	Direct costs 2017/18 £'000	Support costs 2017/18 £'000	All funds 2017/18 £'000	All funds 2016/17 £'000
Raising funds				
General fundraising	2,114	634	2,748	3,176
Charitable activities				
Service	3,912	1,101	5,013	2,832
Access	4,744	288	5,032	4,875
Influence	2,518	835	3,353	3,340
Evidence	234	71	305	263
Total expenditure	13,522	2,929	16,451	14,486

Expenditure on:	Unrestricted funds 2017/18 £'000	Restricted funds 2017/18 £'000	All funds 2017/18 £'000	All funds 2016/17 £'000
Raising funds	2,748	-	2,748	3,176
Charitable activities	10,861	2,842	13,703	11,310
Total expenditure	13,609	2,842	16,451	14,486

Analysis of support costs:

	Fundraising £'000	Service £'000	Access £'000	Influence £'000	Evidence £'000	Total £'000
Finance	47	82	25	63	5	222
IS	218	378	98	287	24	1,005
Transformation	87	151	39	114	10	401
HR	83	144	37	109	10	383
Facilities	99	172	44	130	11	456
Governance	100	174	45	132	11	462
Support costs	634	1,101	288	835	71	2,929

* 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

	All Funds 2018 £'000	All Funds 2017 £'000
Wages and Salaries	6,621	5,825
Social Security Costs	712	620
Other Pension Costs	260	231
Agency Staff	133	85
Total Staff Cost	7,726	6,761

Staff Numbers	2018	2017
£130,001-£140,000	1	1
£100,001-£110,000	2	1
£90,001-£100,000	2	3
£70,001-£80,000	2	1
£60,001-£70,000	4	3
	11	9

The highest paid employee was the Chief Executive Officer who was paid a total of £134,000 during the year (2017: £133,000).

Pay and on-costs incurred during the year in relation to key management personnel totalled £769,000 (2017: £763,000).

Termination payments totalling £42,400 (2017: £18,000) were paid during the year, relating to employees leaving the charity.

Pension Costs

The pension contributions for the 11 employees (2016: 9) earning more than £60,000 in the year amounted to £47,000 (2017: £52,000).

Employee Numbers

The average full time equivalent number of employees during the year was 178 (2017: 157). The average number of employees in post during the year was 187 (2017: 164).

This includes 21 employees (2016/17: 4) that have transferred in from branches joining central charity. The average full time equivalent number of branch employees during the year was 4 (2016/17: 1).

9 – 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 2017	4,603	-	470	948	360	6,381
Additions	4,180	680	8	-	75	4,943
Disposals	(131)	-	-	-	-	(131)
At 31 March 2018	8,652	680	478	948	435	11,193
Depreciation						
At 1 April 2017*	1,510	-	400	313	327	2,550
Charge for the year	148	14	35	191	54	442
Disposals	(12)	-	-	-	-	(12)
At 31 March 2018	1,646	14	435	504	381	2,980
Net book values						
At 31 March 2018	7,006	666	43	444	54	8,213
At 31 March 2017	3,093	-	70	635	33	3,831

Charity	Freehold Property £'000	Leasehold Property £'000	Computer Equipment £'000	Connect Telephony Platform £'000	Office Equipment £'000	All Funds £'000
Cost						
At 1 April 2017	4,603	-	470	948	222	6,243
Additions	4,180	680	8	-	71	4,939
Disposals	(131)	-	-	-	-	(131)
At 31 March 2018	8,652	680	478	948	293	11,051
Depreciation						
At 1 April 2017*	1,510	-	400	313	191	2,414
Charge for the year	148	14	35	191	53	441
Disposals	(12)	-	-	-	-	(12)
At 31 March 2018	1,646	14	435	504	244	2,843
Net book values						
At 31 March 2018	7,006	666	43	444	49	8,208
At 31 March 2017	3,093	-	70	635	31	3,829

	Group 2018 £'000	Group 2017 £'000	Charity 2018 £'000	Charity 2017 £'000
Market value at 1 April	3,829	3,683	3,810	3,660
Acquisitions at cost	963	704	963	704
Disposals at carrying value	(611)	(668)	(611)	(668)
Net investment gains/(losses)	19	110	24	114
Market value at 31 March	4,200	3,829	4,186	3,810

Analysis of Investment Portfolio at Year End	Group 2018 £'000	%	Group 2017 £'000	%
Cash and cash equivalents				
CCLA COIF Charities deposit fund	2,955	70.4%	2,652	69.2%
Portfolio managed by Hambros Investment	355	8.4%	512	13.4%
Scotland Endowed Fund	3	0.1%	3	0.1%
Other investments	4	0.1%	7	0.2%
Total	3,317	79.0%	3,174	82.9%

Portfolio managed by Hambros Investment	862	20.5%	636	16.6%
Other quoted equities	21	0.5%	19	0.5%
Total	883	21.0%	655	17.1%

Total investments	4,200	100.0%	3,829	100.0%
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Investments held by the charity include a £100 investment (2016: £100) in the subsidiary company at cost, as referred to in Note 17.

11 – DEBTORS

	Group 2018 £'000	Group 2017 £'000	Charity 2018 £'000	Charity 2017 £'000
Trade Debtors	555	1,581	696	383
Regions and Branches	188	36	188	36
Gift Aid	357	327	357	327
Legacies	30	73	30	73
Accrued Income	58	45	8	15
VAT	68	-	68	-
Other Debtors	10	16	10	11
Inter Company	-	-	111	127
Prepayments	217	142	201	140
Total Debtors	1,483	2,220	1,669	1,112

12 – CREDITORS

	Group 2018 £'000	Group 2017 £'000	Charity 2018 £'000	Charity 2017 £'000
VAT, Payroll Tax, Social Security and Pensions	233	318	210	116
Regions and Branches	18	-	4	-
Trade Creditors	411	393	386	319
Accrued Expenditure	535	836	503	766
Inter Company	-	-	5	1
Other Creditors	32	1	32	-
Total Creditors	1,229	1,548	1,140	1,202

13 – DEFERRED INCOME

	Group 2018 £'000	Group 2017 £'000	Charity 2018 £'000	Charity 2017 £'000
As at 1st April	1,280	1,332	75	49
Income recognised in the year	(1,360)	(1,742)	(325)	(284)
Income deferred in the year	411	1,690	359	310
Total Deferred Income	331	1,280	109	75

Total deferred income includes £38,000 (2017: £1,206,000) 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 2018 Land and Buildings £'000	Group 2018 Other £'000	Group 2017 Land and Buildings £'000	Group 2017 Other £'000	Charity 2018 Land and Buildings £'000	Charity 2018 Other £'000	Charity 2017 Land and Buildings £'000	Charity 2017 Other £'000
Within one year	161	11	53	10	116	11	24	10
Between two to five years	412	20	30	23	289	20	30	23
Over five years	-	-	12	-	-	-	12	-
Total	573	31	95	33	405	31	66	33

14b – OTHER COMMITMENTS

The charity has a remaining contractual commitment as at 31 March 2018 for the procurement and running of the Connect contact management system amounting to £1,875,000 (2017: £2,777,000) of which £921,000 is due within one year and £954,000 over 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 £195,000 falling due within one year and £183,000 over one year.

15 – FINANCIAL INSTRUMENTS

At the balance sheet date the charity held financial assets at amortised cost of £8,662,000 (2017: £8,568,000), financial assets at fair value through income or expenditure of £4,200,000 (2017: £3,829,000) and financial liabilities at amortised cost of £996,000 (2017: £1,255,000).

16 – RECONCILIATION OF RESERVES

	As at 31 March 2017 £'000	Income £'000	Expenditure £'000	Transfer between funds	As at 31 March 2018 £'000
Current year					
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

	General Funds £'000	Designated Funds £'000	Restricted Funds £'000	Total 2018 £'000	Total 2017 £'000
Represented by:					
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

Transfers between general funds and designated funds relate to branch contributions to the Property Maintenance Fund. Transfers between general funds and restricted funds relate to Central Charity contributions to restricted projects.

	As at 31 March 2016 £'000	Income £'000	Expenditure £'000	Transfer between funds	As at 31 March 2017 £'000
Prior year					
Unrestricted					
General Fund	4,875	11,978	(11,257)	(45)	5,551
Designated Fund - Tangible Fixed Assets	1,735	2,334	(238)	-	3,831
Designated Fund - Property Maintenance Fund	-	692	(35)	-	657
Designated Fund - Digital	864	-	-	-	864
Total Unrestricted	7,474	15,004	(11,530)	(45)	10,903
Restricted					
Public Body Funds	704	3,594	(2,523)	-	1,775
Other Restricted Funds	168	552	(401)	45	364
BREF	378	102	(32)	-	448
BEF	79	-	-	-	79
Total Restricted	1,329	4,248	(2,956)	45	2,666
Total Funds	8,803	19,252	(14,486)	-	13,569

	General Funds £'000	Designated Funds £'000	Restricted Funds £'000	Total 2017 £'000	Total 2016 £'000
Represented by:					
Tangible Fixed Assets	-	3,831	-	3,831	1,735
Investments	3,829	-	-	3,829	3,683
Net Current Assets	1,722	1,521	2,666	5,909	3,385
Total	5,551	5,352	2,666	13,569	8,803

Transfers between general funds and restricted funds relate to Central Charity contributions to restricted projects.

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. The digital programme runs over a number of years and it is anticipated that expenditure from this fund will commence by 2019.
Designated fund – There for Everyone	This designated fund will be used to support the 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 by the Chancellor 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. Funders include The Waterloo Foundation, PWC, Baillie Gifford, Dong Energy, the Persula Foundation, the Band Trust and the Michael Cornish Charitable Trust.
Branch Technology Fund	In October 2017, the Council of Samaritans voted for the dormant Branch Reserve Equalisation Fund (BREF) to be reassigned 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. The Charity Commission approved this change to the fund, which means the pilot phase of the branch technology project can move ahead.
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 £21,120,000 (2017: £17,679,000), expenditure amounted to £14,825,000 (2017: £13,254,000) and an individual charity surplus of £6,295,000 (2017: surplus of £4,425,000), before transfers and other recognised gains/losses.

Samaritans recharged expenditure of £805,000 to its subsidiaries during the year (2017: £817,000) and made payments to its subsidiaries of £124,000 (2017: £127,000). The Samaritans Enterprises Limited donates any surpluses to Samaritans under Gift Aid; for 2018 this amounted to £115,000 (2017: £120,000). At the year-end, £1,278,000 was due from Samaritans subsidiaries (2017: £201,000).

(b) The Samaritan Enterprises Limited

Company number: 01451175

The Samaritan 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 £1,292,000 (2017: £1,351,000), expenditure amounted to £1,177,000 (2017: £1,231,000) and a surplus of £115,000 was generated (2017: surplus of £120,000), 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 £805,000 (2017: £817,000).

(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.

Samaritan Ireland's income amounted to £788,000 (2017: £793,000), expenditure amounted to £860,000 (2017: £678,000) and a deficit of £72,000 was generated (2017: surplus of £115,000), before transfers and other recognised gains/losses. Net assets at 31 March 2018 were £596,000 (2017: £669,000).

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.

Samaritan Scotland's income amounted to £57,000 (2017: £71,000), expenditure amounted to £78,000 (2017: £76,000) resulting in a deficit of £21,000 (2017: deficit of £5,000), before transfers and other recognised gains/losses.

Net assets at 31 March 2017 were £54,000 (2017: £76,000).

18 – CUSTODIAN TRUSTEESHIP

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

As the objectives of the Charity and the branch are congruent, there are 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 2017 to March 2018 all branches are either going through an incorporation process and then affiliating to Samaritans Central Charity or joining Samaritans Central Charity at which point they are no longer separate legal entities.

During the year 116 branches completed this process with 87 branches affiliating and 29 branches joining Samaritans Central Charity (SCC). Net assets transferred from these 29 '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 54, and SCC branches are indicated on this list.

20 – POST BALANCE SHEET EVENTS

In the first six months of the 2018/19 financial year 28 branches are expected to incorporate and affiliate to Samaritans Central Charity and six branches are expected to join Samaritans Central Charity. These six 'SCC' branches have estimated net assets of £856,000 which will transfer to SCC as the branches join the central charity.

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)

Dr Jackie Craissati MBE

Jayne Finch

Prof David Gunnell

Terry Holland

Rosemary Howell

Ana Laing (from 10 July 2017)

Gill Leo

Dr Michele McClung

Cynthia Pearce (second term ended on 30 September 2017)

Mandy Perrin

Michael Rogerson

Simon Salem

Monica Turner (from 1 January 2018)

Keith Walker

Giles Wilmore (from 1 January 2018)

Regional Directors

Jayne Finch (Chair) (stepped down 1 January 2018)

Monica Turner (Chair) (from 1 January 2018)

East

John Humpston

East Midlands

Anne Rose

Ireland

Cindy O'Shea

London

Patricia Barnes

North

Margaret Horrocks

North West

Lissa Davenport

Scotland

Sheila Ottiwell

South

Pam Nicholl

South East

Ross Gill

South West

Janet Opie

Wales and the Marches

Joanna Emerson

West Midlands

Mandy Poulson

Yorkshire and Humberside

Jane Hewitt (stepped down 2 October 2017)

Anne Nettleship

Samaritans Senior Staff

Chief Executive Officer – Ruth Sutherland

Deputy CEO, Executive Director of Operations & Service Support – Fiona Malcolm

General Counsel & Company Secretary – Ben Anstey

Executive Director of Fundraising – Lucy Chapman (resigned 28 September 2017)

Executive Director of Change and Development – Gareth Germer

Executive Director of External Affairs – Paul McDonald

Executive Director of Income & Finance – Ward Sparrow

Interim Executive Director of Organisational Development – Oona Hudson (left 25 November 2017)

Executive Director of People & Organisational Development – Helen Timbrell (appointed 27 November 2017)

Executive Director for Ireland – Deirdre Toner

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

List of branches

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*
- 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

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|------------------------------|-----------------------------------|
| • Chesterfield | • Exeter, Mid & East Devon |
| • Chiltern | • Falkirk & Central Scotland |
| • Colchester | • Farnborough & District* |
| • Coleraine & District | • Festival* |
| • Cork | • Folkestone, Dover & Hythe |
| • Cornwall at Truro | • Galway |
| • Correspondence* | • Glasgow |
| • Coventry & District | • Gloucester & District* |
| • Craigavon | • Grantham |
| • Croydon & Sutton* | • Great Yarmouth* |
| • Darlington & District* | • Grimsby, Cleethorpes & District |
| • Derby & District | • Guernsey |
| • Derry | • Guildford |
| • Doncaster* | • Halifax & Calderdale |
| • Dorset at Weymouth | • Harrogate & District |
| • Drogheda | • Harrow |
| • Dublin | • Hastings & Rother |
| • Dumfries | • Havering (Romford)* |
| • Dundee | • Herefordshire |
| • Dunfermline | • Herts & Essex (Ware) |
| • Durham (Central) | • Hillingdon |
| • Ealing | • Horsham & Crawley |
| • Eastbourne & District | • Huddersfield |
| • East Surrey | • Inner South West London |
| • Edinburgh and the Lothians | • Inverclyde |
| • Elgin* | • Inverness |
| • Ennis & Clare | • Ipswich and East Suffolk |

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| • Isle of Man | • Mid-Cheshire |
| • Isle of Wight* | • Milton Keynes |
| • Jersey | • Newbridge & Kildare |
| • Kerry | • Newbury |
| • Kettering & District | • Newport & Gwent |
| • Kilkenny and Carlow | • Newry |
| • King's Lynn | • North Devon & North Cornwall |
| • Kingston upon Hull | • North East Wales* |
| • Kingston upon Thames | • North Herts & Stevenage |
| • Kirkcaldy & District* | • North London (Enfield, Haringey & Barnet) |
| • Lanarkshire in Hamilton | • North West Surrey* |
| • Lancaster & District | • North West Wales |
| • Leatherhead & Mid-Surrey | • Northallerton & The Dales |
| • Leeds* | • Northampton |
| • Leek & District | • Northumbria* |
| • Leicester, Leicestershire & Rutland | • Norwich |
| • Lewisham, Greenwich & Southwark | • Nottingham |
| • Limerick & Tipperary | • Omagh |
| • Lincoln | • Orkney* |
| • Liverpool & Merseyside | • Oxford |
| • Lowestoft & Waveney District* | • Pembrokeshire |
| • Luton, South Beds & Harpenden | • Pendle, Burnley, Craven & Rossendale |
| • Macclesfield & District | • Perth |
| • Maidstone & Weald | • Peterborough & District |
| • Manchester & Salford | • Plymouth, East Cornwall & South West Devon |
| • Mansfield* | • Portsmouth & East Hampshire |
| • Medway, Gravesham & Swale* | |

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|----------------------------------|--------------------------------------|
| • Powys in Llandrindod Wells | • Sunderland* |
| • Preston & District | • Swansea |
| • Reading | • Swindon & District* |
| • Redbridge* | • Tamworth |
| • Rochdale, Oldham & District* | • Taunton & Somerset |
| • Rotherham | • Teeside (Middlesbrough)* |
| • Salisbury & District | • Telford |
| • Scarborough | • Tunbridge Wells & District |
| • Scunthorpe* | • Tyneside* |
| • Sheffield | • Wakefield & District* |
| • Shetland | • Walsall & District* |
| • Shrewsbury | • Waltham Forest (Leyton)* |
| • Sligo | • Warrington, Halton & St Helens* |
| • Slough, Windsor & Maidenhead | • Waterford & the South-East |
| • Solihull* | • West Cumbria |
| • South Cheshire | • Western Isles |
| • South Devon | • Weston Super Mare & North Somerset |
| • South West Herts | • Wigan |
| • Southampton & District | • Winchester & District |
| • Southend-on-Sea | • Wolverhampton |
| • Southport & District* | • Worcester |
| • Stafford | • Worthing |
| • Stockport* | • Yeovil, Sherborne & District |
| • Stoke-on-Trent & Newcastle | • York |
| • Stratford-upon-Avon & District | |

* These branches are part of Samaritans Central Charity as at 31 March 2018.

Helping us to be there

Donors and supporters

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

Corporate Donors

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PwC
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VGC Group
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Major benefactors

Dr Vik Bansal
Chris and Gilda Haskins
The Waterloo Foundation

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Department of Health (England)
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Health Service Executive (HSE): National
Office for Suicide Prevention (Ireland)
Irish Prison Service
Ministry of Justice HMPPS
Northern Ireland Prison Service
Scottish Government
Scottish Prison Service
Welsh Government/ Llywodraeth Cymru

Trusts and foundations

29th May 1961 Charitable Trust
A D Power Will Trust
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Alice Ellen Cooper Dean Charitable
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Anthony Scholefield Foundation
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John Coates Charitable Trust
Jordan Foundation
Kristina Martin Charitable Trust
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