

**SAMARITANS IRELAND**

(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE CAPITAL)

**DIRECTORS' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED**

**31 MARCH 2015**

# SAMARITANS IRELAND

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For the year ended 31 March 2015

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# SAMARITANS IRELAND

## DIRECTORS' REPORT

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### COMPANY INFORMATION

#### 1. Reference and administration

<b>Full name of charity:</b>	Samaritans Ireland
<b>Registered office and correspondence address:</b>	4-5 Usher's Court Usher's Quay Dublin 8
<b>Company registration number:</b>	450409
<b>Charity number:</b>	CHY11880
<b>Board members serving 2013/14:</b>	Aidan Carr Pio Fenton (Resigned 17 May 2014) Eileen Foley Gillian Leo William Robert McBride Nuala Meier Rosmary O Doherty (Appointed 19 July 2014) Cindy O'Shea Barry Rojack (Appointed 29 November 2014)
<b>Company Secretary</b>	Catherine Brogan
<b>Principal Banker:</b>	Bank of Ireland College Green Dublin 2
<b>Principal Solicitors:</b>	Arthur Cox & Co Earlsfort Terrace Dublin 2
<b>Auditors:</b>	PKF O'Connor, Leddy & Holmes Limited Century House Harold's Cross Road Dublin 6W
<b>Insurance Brokers:</b>	JLT Ireland Warrington House Mount Street Crescent Dublin 2

The members of the Board hereby present their report and the audited financial statements for the year ended 31 March 2015.

These documents are prepared in accordance with the Companies Acts 1963 to 2013 and, voluntarily in the absence of statutory reporting standards for charities in Ireland, in accordance with international best practice (Statement of Recommended Practice (revised 2005)) as recommended by the Charity Commission for England and Wales. The Directors' Report contains the information required to be provided in the Trustees' Annual Report under the Statements of Recommended Practice guidelines.

The Directors present their report and the audited financial statements for the year ended 31<sup>st</sup> March 2015.

### **1. Structure, Governance and Management**

Samaritans Ireland is an Irish registered company limited by guarantee and without a share capital. It was incorporated on 7 December 2007 and is governed by a memorandum and articles of association. Amendments to the memorandum and articles were adopted at an extraordinary general meeting of the charity held on 20 February 2013, the principal purpose of the revisions being to devolve a greater degree of day-to-day control in the running of the charity to representatives appointed from branches in the Irish Region.

The sole voting member of the charity is Samaritans, a company limited by guarantee registered in England and Wales with company number 757372, and a charity registered in England and Wales (charity registered number 219432) and in Scotland (Scottish charity number SC040604) (the Central Charity).

### **2. Executive Management**

Catherine Brogan, Company Secretary and Executive Director Samaritans Ireland, is responsible for the implementation of Samaritans strategy in Ireland and to support the work of Samaritans volunteers via the Irish branch network.

Catherine is assisted by the following full-time personnel who are based in Samaritans national office in Dublin: Operations and Relationship Manager, Anne Corcoran, Regional Coordinator, Gina Phillips, Project and Development Officer, Ciaran Moore, Policy and Communications Officer, Rachel Wright and Relationship and Development Officer, Julie Aiken. All of the Dublin based staff are supported and assisted by the directors and staff of Samaritans based in Ewell, Surrey, in their work.

### **3. Internal Control and Risk Management**

The Board has overall responsibility for the system of internal control for the charity and is supported by the Finance and Infrastructure Department of Samaritans (the Central Charity) to ensure the safety of Samaritans' assets and the integrity of the accounting procedures.

The Audit and Risk Committee of the Central Charity reviews risks associated with the Samaritans organisation on a group-wide basis, and the consolidated financial statements of Samaritans are available from Companies House in the UK.

### **4. Objectives and Activities**

#### *4.1 Objectives*

Samaritans Ireland's main objects are:

- to support the activities of Samaritans branches in the Republic of Ireland and Northern Ireland in fulfilling their mission of being available 24 hours a day to provide confidential emotional support for people who are experiencing feelings of emotional distress or despair including those that may lead to suicide;
- To promote a better understanding in society of suicide, suicidal behaviour and the value of expressing feelings which may otherwise lead to suicide or impaired emotional health; and

# SAMARITANS IRELAND

## DIRECTORS' REPORT

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- To support the Company, Samaritans, registered in England and Wales with company number 757372, registered charity number 219432.

### 4.2 Principal Activities

Samaritans Ireland principal activities include the following:

- Managing and developing the national 24 hour helpline network and improving accessibility to Samaritans services;
- Supporting the work of 20 branches plus Festival and 2,464 volunteers in Ireland;
- Liaising with statutory bodies on behalf of the charity;
- Handling media, public affairs and general information enquiries;
- Implementing the research policy and best practice standards generated by the Central Charity;
- Raising awareness and understanding of Samaritans services throughout Ireland via a communications campaign supported by both the Central Charity and statutory agencies;
- Developing partnerships with related agencies, voluntary groups and statutory bodies to better implement Samaritans strategic objectives and improve our service for callers;
- Supporting the work of Samaritans Listener Schemes in prisons; and
- Resourcing the work of Festival.

### 5. Mission and Values

Samaritans' *Vision* is that fewer people die by suicide.

We work to achieve this by making it our *Mission* to alleviate emotional distress and reduce the incidence of suicidal feelings and suicidal behaviour.

We do this by being available 24 hours a day to provide emotional support for people who are experiencing feelings of emotional distress or despair, including those which may lead to suicide:

*Reaching out to high risk groups and communities* to reduce the risk of suicide.

*Working in partnership* with other organisations, agencies and experts to achieve our Vision.

*Influencing public policy and raising awareness* of the challenges of reducing suicide.

We are committed in the following *Values*:

*Listening*, because exploring feelings alleviates distress and helps people to reach a better understanding of their situation and the options open to them.

*Confidentiality*, because if people feel safe, they are more likely to be open about their feelings.

*People making their own decisions*, wherever possible, because we believe that people have the right to find their own solution and telling people what to do takes responsibility away from them.

*Being non judgemental*, because we want people to be able to talk to us without fear of prejudice or rejection.

*Human Contact*, because giving people time, undivided attention and empathy meets a fundamental emotional need and reduces distress and despair.

### 6. Volunteers

Samaritans could not exist without the dedication, skill, commitment and passion of our volunteers. We currently have approximately 2,464 active volunteers across Ireland, and many more people give their time and skills to support the work of the charity in fundraising, technical support and expertise. We are committed to best practice in volunteerism and invest substantially in initial training, on-going training and ensuring the highest international standards of training and volunteer management are observed.

With the support of Access NI and the Garda Síochána, Samaritans Ireland has implemented safeguarding procedures throughout our volunteer base. All new volunteers must clear our safeguarding procedures before commencing any emotional support duties in the branches.

### 7. Helplines

Samaritans operates a 24 hour telephone, SMS and email helpline service across Ireland.

In NI, the eight branches are connected to the UK telephony network which also supports SMS and email. This service is a lo-call number 08457 90 90 90 and local branch numbers also operate.

In the ROI, Samaritans operates a separate telephony network which has undergone a complete overhaul since 2008. As a result of this significant investment, Samaritans network has a resilient digital platform which, amongst other things, ensures callers are connected to the service as quickly as possible and that capacity can be monitored to ensure the service offers optimal capacity. Samaritans also provides out of hours cover for many other help-lines not in a position to offer a 24 hour service.

For many years Samaritans 24 hour helpline has operated a lo-call national number. This service has been subsidised for many years by eircom Group as part of their charity sponsorship programme. Since 2008, when Samaritans secured the licence to operate the EU HESC number 116123 ó a number designated for the provision of emotional support the charity has been working to enable the launch of this number, with the key challenge being to make the service free to the caller. On March 25<sup>th</sup> 2014, Samaritans Ireland launched this new free to call number, providing round the clock access free of charge. This was done with the support of the six largest telecoms providers ó BT Ireland, eircom Group, O2, Three, UPC and Vodafone Ireland, all of whom have committed to a two year funding programme for the number.

### 8. Outreach and Face to Face

Samaritans volunteers offer outreach services to the community. We are increasing our activity in this area as we understand how important it is that we proactively reach out to those in distress. People often don't know how or where to access help. Outreach work brings Samaritans service into towns, villages and communities across the country, particularly via Festival work during the summer months (May to September) and the branch network throughout the year.

Principal among these are:

- Festival Branch: offers one to one emotional support at festivals, concerts and events throughout Ireland from May to September.
- Prison Listener Schemes: Volunteers offer a number of ways for prisoners to get the support they need from volunteers visiting prisoners to the Listener scheme which trains prisoners to offer confidential support to their fellow inmates.
- Feet on the Street: offering one to one emotional support on the street late night and in the early hours in urban centres near pubs and nightclubs.
- DEAL: Samaritans DEAL programme helps schools develop the skills that young people aged 14-16 need to cope with life's challenges and develop their emotional health and wellbeing.
- Training in Active Listening: Skills training and awareness raising work with voluntary groups, charities, business, sports and community groups throughout Ireland.

# SAMARITANS IRELAND

## DIRECTORS' REPORT

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### Face to Face

Each Samaritans branch offers a drop-in service whereby people can call to a branch to avail of face to face emotional support. This service is available at every branch and is offered free of charge. This is not a 24 hour service but is usually available between ten and six daily with local variations. (see [www.samaritans.ie](http://www.samaritans.ie) for details).

Festival volunteers operate from May to September and attend festivals, concerts and gatherings around Ireland to offer 24 hour emotional support on site throughout these events. Volunteers are drawn from the locations throughout the country that we offer our services in Ireland and undergo special training to allow them to deliver emotional support in a public setting. Last year's Festival had 1,145 face to face contacts of which 853 were male and 323 were female. These people were from all age groups but the majority were between the ages of 25 to 60. In 2014, Festival volunteers supported people at the following events:

- North West 200, Coleraine
- Strawberry Fair, Wexford
- Fleadh Cheoil na hEireann
- Gay Pride, Belfast
- Electric Picnic
- Dublin Pride
- Galway Arts Festival
- Dalriada, Antrim
- Lisdoonvarna Matchmaking Festival

### 9. Media Guidelines for the Reporting of Suicide and Self Harm

Samaritans Ireland, in partnership with the Irish Association of Suicidology (IAS), writes the all-island *Media Guidelines for the Reporting of Suicide and Self Harm*. These guidelines are designed to encourage and support responsible reporting and portrayal of suicide in the media. The issues of contagion and copycat suicide are well documented and this publication targets professional journalists and students with a view to informing them of the key role they play in suicide prevention. Samaritans also support media queries around reporting of suicide and self harm and issues of contagion. An updated edition of the Guidelines along with supporting fact sheets on specific areas of reporting was launched in October 2013 and briefings for broadcast, digital and media news editors and journalists have been carried out in both Dublin and Belfast in 2014. A partnership between Samaritans and PHA has been developed to provide training to the NI media on reporting on suicide / self harm in February 2015. In the ROI we are working with the Press Council of Ireland and the Press Ombudsman in relation to adding a clause to the Press Code on reporting on method.

### 10. Samaritans branches in Ireland

- Athlone
- Ballymena
- Bangor
- Belfast
- Coleraine
- Cork
- Craigavon
- Derry
- Drogheda
- Dublin
- Ennis
- Galway
- Kerry
- Kilkenny
- Limerick
- Newbridge
- Newry
- Omagh
- Sligo
- Waterford

The attached accounts cover Samaritans Ireland only. They do not include the financial results of the branches, all of which are separately constituted charitable organisations.

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### 11. Achievements, performance and plans for the future

Our vision has always remained the same, that fewer people die by suicide but in order to remain relevant, the way in which we listen has changed. We are now available by phone, face-to-face, SMS, email, and letter. We also reach out to people in the local community at festivals, in prisons, in schools and beyond. We need to continue being accessible to people who need our services and be where they are.

The past 12 months have been very busy and Samaritans Ireland has achieved so much. Since the launch on the 25<sup>th</sup> March 2014 of the free to call number, 116 123 there has been an increase of 52% in the number of calls received. There is a 75% changeover from the 1850 number to the use of the free call number. Our volunteers have increased the number of listening hours by 38% to meet the demand. 75% of our callers contact us via mobile phone. Having our new number free to call reduces the barrier of cost for those who most need to talk to us. Samaritans are extremely appreciative of the support of the telecommunications providers in allowing us to provide this vital link to people who are struggling to cope.

In 2014 Samaritans opened a new service in Arklow to support the increase in service demands as a result of the free to call number but also to increase the presence of Samaritans along the East Coast. There are currently 44 volunteers, 31 female and 13 male delivering the service in Arklow. The service is open six evenings a week contributing 30 hours per week to the rota. Since September 2014 the service has taken 11,672 calls and provided a total of 1,793 hours of listening to people struggling to cope.

In 2014 Samaritans have been actively involved in the development of the NOSP 'Little Things' Campaign. This Campaign has ensured that Samaritans is seen as a first point of contact through the advertisement of the free call number 116123.

We continue to contribute to the development of the new frameworks on suicide prevention on the Island of Ireland.

In 2014 Samaritans launched its Strategic Action Plan for Ireland in Stormont (NI). This provides us with a road map for Samaritans across the island of Ireland up to 2016.

Partnership working, whether with telecom companies, or other agencies, is vitally important so that when people are going through a difficult time, they have someone to talk to. Because we are here round the clock, we can help provide support to our partners when their service isn't available. Our partners either forward their calls when they close their helpline or transfer their callers to us if we can offer them support. This means that when a person takes that first step for help, they will get support. We currently have 4 services using the Direct Dial inwards, LGBT, AWARE, SHINE and CURA this allows for a warm transfer from these services to Samaritans. We are working with 2 more organisations currently.

Our relationship with the GAA continues (Gaelic Athletic Association). We have a Samaritan volunteer liaison officer in each of the branches who provides the links to the local GAA clubs. In Jan 2015 we began a relationship with Irish Rail which has resulted in the advertisement of Samaritans free to call number 116 123 at all stations across the ROI.

Raising awareness of Samaritans, who we are and what we do, is paramount from the perspective of being easily accessible to anyone struggling to cope, but also for recruitment of volunteers. Events like 'Talk to Us' which happen across the island of Ireland is key in providing key messages to people struggling to cope and also providing the public with information on Samaritans. Training is provided to organisations in listening skills. The need and demand for this has grown particularly over the last 12 months where we have engaged with a variety of statutory, voluntary, community organisations and companies. This training affords people the confidence to listen to a person in distress and signpost them to Samaritans for emotional support.

The Impact report Launch in December in ROI also provides a political engagement forum whereby Samaritans can showcase the work happening across the branches and the impact of having a round the clock service provides to those who need emotional support.

Samaritans has updated their Children Policy to be in line with the new Children First legislation. As with all the work conducted by Samaritans any change to policy requires changes to volunteer training. An implementation



# SAMARITANS IRELAND

## DIRECTORS' REPORT

group has been established and is working to ensure the managed effective roll out of the training, policy and procedures. Samaritans are represented on the National HSE Mental Health Committee on Children First.

Samaritans recognise that remaining static in the mediums in which services are provided is not an option. We need to constantly work to improve how we provide our services and we need to ensure that we are reaching those people who need us most, particularly those marginalised in our society.

It is important that we're always here, providing a safe place, where people can be themselves when they need us most. Our volunteers are ordinary people who do extraordinary things, and we could do nothing without them. We owe them an enormous debt of gratitude. Through their dedication, energy, passion and determination, we are able to provide a listening ear to someone struggling to cope.

### 12. Financial Review

#### 12.1 Results for the year

The financial results for the year ended 31 March 2015 are shown in the Statement of Financial Activities on page 13.

The company recorded a surplus of €143,478 (2014: surplus €56,663) for the year.

#### 12.2 Income Generation

Samaritans Ireland raised total income of €858,522 (2014: €730,629) in the year ended 31 March 2015. Income may be analysed by source as follows:

	2015	2014
Statutory	68%	54%
Individual and Corporate Donations	14%	6%
Trusts, foundations and legacies	<u>18%</u>	<u>40%</u>
	<u>100%</u>	<u>100%</u>

#### 12.3 Resources Expended

Total resources expended by the organisation amounted to €719,374 (2014: €676,177). Of the organisation's expenditure 98% was spent on direct charitable activities and 2% on governance. The governance proportion was higher in 2014 because of costs associated with the development of the new three year Strategic Plan. Support costs allocated to direct charitable activities are detailed in note 5 to the financial statement in line with requirements under SORP 2005.

The Board would like to acknowledge the many positive funding relationships it enjoys with the National Office for Suicide Prevention of the Health Service Executive, Government Departments and agencies, companies, trusts and foundations, individual donors and its many supporters amongst the public at large. We would also like to acknowledge the many individuals and companies that have offered their expertise on a pro bono basis.

#### 12.4 Reserve Policy

In accordance with recommended best practice, each charity should have a reserve policy. This policy is concerned with how much free (or unallocated) reserves a charity retains.

This excludes the following:

- Restricted funds
- Designated funds
- Income funds that could only be realised by disposing of fixed assets held for charity use.

# SAMARITANS IRELAND

## DIRECTORS' REPORT

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The Board of Samaritans Ireland has the responsibility for establishing an appropriate Reserve Policy. Having reviewed the reserves of the charity, the policy of the Board is to retain sufficient reserves to ensure the continuity of operations and to absorb periodic setbacks, while committing the maximum amount available for the provision of services.

### *12.5 Investment Policy*

It is the policy of the Board that all funds not immediately required for operational purposes should be invested in fixed term interest bearing deposits, maintained with reputable financial institutions.

### **13. Post balance sheet events**

There have been no significant events affecting the company since the balance sheet date.

### **14. Future developments**

For future developments, refer to paragraph 11 of the Directors' report.

### **15. Books of Account**

The directors believe that they have complied with the requirements of Section 202 of the Companies Act, 1990 with regard to books of account by employing personnel with appropriate expertise and by providing adequate resources to the financial function. The books of account of the Company are maintained at 4 -5 Usher's Court, Usher's Quay, Dublin 8.

### **16. Auditors**

PKF O'Connor, Leddy and Holmes Limited were appointed as the Company's Auditors and in accordance with Section 160 (2) of the Companies Act 1963, they continue in office as auditors of the company.

### **17. Statement of responsibilities of members of the Board in respect of the financial statements**

The directors are responsible for preparing the financial statements in accordance with applicable Irish law and generally accepted accounting practice in Ireland including the accounting standards issued by the Financial Reporting Council and published by the Institute of Chartered Accountants in Ireland.

Irish Company law requires the directors to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that year. In preparing those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors confirm that they have complied with the above requirements in preparing the financial statements.

The directors are responsible for keeping proper books of account, which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and with Irish statute comprising the Companies Acts, 1963 to 2013. They are also responsible for safeguarding the assets of the company and hence, for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**SAMARITANS IRELAND**

**DIRECTORS' REPORT**

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The directors are responsible for preparing a directors' report that complies with the requirements of the Companies Acts, 1963 to 2013.

On behalf of the Board:

**Gillian Leo**  
*Director*

**Nuala Meier**  
*Director*

*Date: 16<sup>th</sup> May 2015*

## **SAMARITANS IRELAND**

### **INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SAMARITANS IRELAND**

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We have audited the financial statements of Samaritans Ireland for the year ended 31 March 2015 which comprises the Statement of Financial Activities Income and Expenditure accounts, the Statement of Total Recognised Gains and Losses, the Balance Sheet, the Cash Flow Statement and the related notes. As described in the Statement of Directors' Responsibilities, the company's directors are responsible for the preparation of the financial statements in accordance with applicable law and generally accepted practice in Ireland including the accounting standards issued by the Financial Reporting Council and published by the Institute of Chartered Accountants in Ireland.

This report is made solely to the company's members, as a body, in accordance with section 193 of the Companies Act 1990. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our work, for this report, or for the opinions we have formed.

#### **Respective responsibilities of directors and auditors**

As explained more fully in the Directors' Responsibilities Statement, the directors are responsible for the preparation of the financial statements giving a true and fair view. Our responsibility is to audit and express an opinion on the financial statements in accordance with Irish law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

#### **Scope of the audit of the financial statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the directors; and the overall presentation of the financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. In addition, we read all the financial and non-financial information in the Directors' Report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

#### **Opinion on financial statements**

In our opinion the financial statements:

- Give a true and fair view, in accordance with Generally Accepted Accounting Practice in Ireland of the state of the company's affairs as at 31 March 2015 and of its surplus for the year then ended.
- Have been properly prepared in accordance with the requirements of the Companies Acts, 1963 to 2013.

## **SAMARITANS IRELAND**

### **INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SAMARITANS IRELAND**

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#### **Matters on which we are required to report by the Companies Acts 1963 to 2013**

- We have obtained all the information and explanations which we consider necessary for the purposes of our audit.
- In our opinion proper books of account have been kept by the company.
- The financial statements are in agreement with the books of account.
- In our opinion, the information given in the directors' report is consistent with the financial statements.

#### **Matters on which we are required to report by exception**

We have nothing to report in respect of the provisions in the Companies Acts 1963 to 2013 which requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions specified by law are not made.

Susan Wylie  
for and on behalf of PKF O'Connell Leddy & Holmes Limited

Registered Auditors  
Century House  
Harold's Cross Road  
Dublin 6W

Date: 16<sup>th</sup> May 2015

## SAMARITANS IRELAND

### STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT AND STATEMENT OF RECOGNISED GAINS AND LOSSES for the year ended 31<sup>st</sup> March 2015

	Note	Unrestricted funds	Restricted funds	Total 2015	Total 2014
		þ	þ	€	€
<b>Incoming Resources</b>					
Incoming resources from generated funds					
<i>Activities for generating funds:</i>					
Voluntary income	2	399,086	459,436	<b>858,522</b>	<b>730,629</b>
<i>Investment income</i>	3	4,330		<b>4,330</b>	<b>2,211</b>
<b>Total incoming resources</b>		<b>403,416</b>	<b>459,436</b>	<b>862,852</b>	<b>732,840</b>
<b>Resources expended</b>					
Costs of generating funds:					
<i>Fund raising</i>		67,410	31,850	<b>99,260</b>	<b>211,079</b>
<i>National network Telephone and maintenance</i>		61,521		<b>61,521</b>	<b>93,929</b>
		128,931	31,850	<b>160,781</b>	<b>305,008</b>
<i>Charitable activities</i>		137,659	406,594	<b>544,253</b>	<b>309,115</b>
	4	266,590	438,444	<b>705,034</b>	<b>614,123</b>
<i>Governance costs</i>	5	14,340		<b>14,340</b>	<b>62,054</b>
<b>Total resources expended</b>		<b>280,930</b>	<b>438,444</b>	<b>719,374</b>	<b>676,177</b>
<b>Net incoming (outgoing) resources before other recognised gains and losses</b>		<b>122,486</b>	<b>20,992</b>	<b>143,478</b>	<b>56,663</b>

All of the above results are derived from continuing activities.

The surplus for the year for Companies Act purposes was þ143,478 (2014: þ56,663). On behalf of the board

**Gillian Leo**  
Director

**Nuala Meier**  
Director

Date: 16<sup>th</sup> May 2015

## SAMARITANS IRELAND

### STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT AND STATEMENT OF RECOGNISED GAINS AND LOSSES *for the year ended 31 March 2015*

	Note	2015 €	2014 €
<b>Net incoming (outgoing) resources for the year</b>		<b>143,478</b>	<b>56,663</b>
Unrealised gain on investments	10	7,176	13,529
Prior year adjustment	8		(28,941)
<b>Total recognised gains (losses) for the year</b>		<b>150,654</b>	<b>41,251</b>

### RECONCILIATION OF MOVEMENT IN RESERVES *for the year ended 31 March 2015*

	Note	2015 €	2014 €
Net incoming (outgoing) resources for the year		143,478	56,663
Unrealised gain on investments		7,176	13,529
Prior year adjustment			(28,941)
Total recognised gains (losses) for the year		150,654	41,251
Reserves at the beginning of the year		569,352	528,101
<b>Reserves at the end of the year</b>	13, 14	<b>720,006</b>	<b>569,352</b>

# SAMARITANS IRELAND

## BALANCE SHEET

for the year ended 31 March 2015

	Note	2015	2014
		€	€
<b>Fixed Assets</b>			
Tangible assets	9	3,595	16,835
Investments	10	79,822	72,646
		<u>83,417</u>	<u>89,481</u>
<b>Current Assets</b>			
Debtors	11	1,678	280
Cash at bank and short term deposits		933,645	664,337
		<u>935,323</u>	<u>664,617</u>
Creditors: due within one year	12	(298,734)	(184,746)
		<u>636,589</u>	<u>479,871</u>
<b>Net current assets</b>		<u>636,589</u>	<u>479,871</u>
<b>Total net assets</b>		<u>720,006</u>	<u>569,352</u>
<b>Funds</b>			
General funds	13,14,18	476,175	346,513
Restricted funds	13,14,18	243,831	222,839
<b>Total funds</b>		<u>720,006</u>	<u>569,352</u>

On behalf of the board

**Gillian Leo**  
Director

**Nuala Meier**  
Director

Date: 16<sup>th</sup> May 2015



**SAMARITANS IRELAND**

**CASHFLOW STATEMENT**  
*for the year ended 31 March 2015*

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	<b>2015</b>	<b>2015</b>	<i>2014</i>	<i>2014</i>
	€	€	p	p
<b>Net Cash Inflow (outflow) from Operating Activities</b>		267,528		183,049
<b>Returns on Investment and Servicing of Finance</b>				
Interest received	2,769		1,008	
Dividends received	<u>1,561</u>		<u>1,203</u>	
		4,330		2,211
<b>Capital Expenditure and Financial Investment</b>				
Purchase of fixed assets		(2,550)		(2,460)
<b>Increase (Decrease) in Cash at Bank</b>		<u><b>269,308</b></u>		<u><b>182,800</b></u>

On behalf of the board

**Gillian Leo**  
*Director*

**Nuala Meier**  
*Director*

*Date: 16<sup>th</sup> May 2015*

**SAMARITANS IRELAND**

**NOTES TO THE CASH FLOW STATEMENT**  
for the year ended 31 March 2015

<b>1. Reconciliation of operating surplus to net cash Inflow (outflow) from operating activities:</b>	<b>2015</b>	<i>2014</i>
	€	p
<b>Net Incoming (Outgoing) Resources Before Other Recognised Gains and Losses</b>	143,478	56,663
Depreciation Charges	15,790	32,181
Decrease (Increase) in Debtors	(1,398)	50,194
Increase (Decrease) in Creditors	113,988	46,222
Eliminating - returns on Investment and servicing of Finance	(4,330)	(2,211)
<b>Net Cash Inflow (Outflow) from Operating Activities</b>	<b><u>267,528</u></b>	<b><u>183,049</u></b>

<b>2. Analysis of Change in Net Funds</b>	<b>2014</b>	<b>Change In Year</b>	<b>2015</b>
	€		€
Cash at Bank and in Hand	289,779	266,610	556,389
Short Term Deposits	374,558	2,698	377,256
	<b><u>664,337</u></b>	<b><u>269,308</u></b>	<b><u>933,645</u></b>

<b>3. Reconciliation of Net Cash Flow to Movement in Net Funds</b>	<b>2015</b>	<b>2015</b>	<i>2014</i>	<i>2014</i>
	€	€	p	p
Increase (Decrease) in Cash at Bank	266,610		177,677	
Movement in Short Term Deposits	<u>2,698</u>		<u>5,123</u>	
<b>Change in Net Funds</b>		269,308		182,800
Net funds at 1 April		664,337		481,537
<b>Net Funds at 31 March</b>		<b><u>933,645</u></b>		<b><u>664,337</u></b>

# SAMARITANS IRELAND

## NOTES TO FINANCIAL STATEMENTS

*for the year ended 31 March 2015*

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### 1 ACCOUNTING POLICIES

#### **Basis of preparation**

The financial statements are prepared under the historical cost convention in accordance with best practice as recommended by the Companies Acts and, voluntarily in the absence of statutory reporting standards for charities in Ireland, in accordance with best practice (Statement of Recommended Practice (revised 2005)) as recommended by the Charity Commission for England and Wales.

The organisation is a company limited by guarantee not having a share capital.

#### **Going Concern**

The financial statements are prepared on the going concern basis.

#### **Funding 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.

#### **Incoming resources**

All incoming resources are included in the SOFA when the charity is legally entitled to the income, there is reasonable certainty of receipt and the amount can be quantified with reasonable accuracy. The following specific policies apply to categories of income:

i) Donations

Accounted for when received.

ii) Legacies

Entitlement is the earlier of the charity receiving final estate accounts (or other similar evidence) which provides sufficient certainty of receipt and reliability of value, or the legacy actually being received. No value is included where the legacy is subject to a life interest held by another party.

iii) Donated Goods/Services

These are included in both income and expenditure at the value to the charity where this can be reasonably quantified. Where it has not been possible to obtain a reasonable quantification, an estimate has been disclosed in the Financial Review.

iv) Grants and Contracts

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

v) Other Income

Income generated from other activities is recognised as earned.

## **SAMARITANS IRELAND**

### **NOTES TO FINANCIAL STATEMENTS**

*for the year ended 31 March 2015*

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#### **Tangible fixed assets and depreciation**

Fixed assets are stated at cost less accumulated depreciation.

Depreciation is provided at rates calculated to write down the assets to their estimated residual values over the course of their anticipated working lives.

The rate of depreciation used is as follows:-

- Furniture, fittings and equipment - 20% straight line
- Motor vehicles - 20% straight line
- Computer Equipment - 33% straight line

#### **Resources expended**

All 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 costs have been allocated on the basis of spend to programme areas and to Fundraising and Governance activities. 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, governance costs and the costs of generating funds. The basis of allocation of support costs is explained above.

#### **Investments**

Fixed asset investments are shown at market value. Realised and unrealised investment gains/(losses) are recorded separately in the Statement of Total Recognised Gains and Losses.

#### **Foreign currency**

Monetary assets and liabilities denominated in foreign currencies are translated into euros at rates of exchange ruling at the balance sheet date.

Transactions in foreign currencies are translated into euros at the rate ruling on the date of the transaction.

Exchange gains and losses are recognised in the Profit and Loss Account.

## SAMARITANS IRELAND

### NOTES TO FINANCIAL STATEMENTS

for the year ended 31 March 2015

#### Branches

The term 'branches' used throughout these Accounts refers to the branches of Samaritans, which are independent charitable organisations, whose objectives are consistent with those of Samaritans.

#### 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 Section 848A of the Taxes Consolidation Act, 1997. No tax charge has arisen in the year.

### 2 VOLUNTARY INCOME INCLUDES THE FOLLOWING

	Unrestricted funds	Restricted funds	Total 2015	Total 2014
	p	p	€	€
<i>Fundraising activities</i>				
Corporate donations	89,878	-	89,878	19,635
Individual donations	28,535	-	28,535	25,502
Legacies and covenants	8,447	-	8,447	147,749
<b>Total fundraising activities</b>	<b>126,860</b>	<b>-</b>	<b>126,860</b>	<b>192,886</b>
<i>Trusts and Foundations</i>				
Irish branch contributions	103,731	-	103,731	108,460
Samaritans UK	37,496	-	37,496	36,287
<b>Total Trusts and Foundations</b>	<b>141,227</b>	<b>-</b>	<b>141,227</b>	<b>144,747</b>
<i>Statutory Sources</i>				
Health Service Executive (HSE)	130,999	-	130,999	124,996
HSE Freecall Ireland	-	459,436	459,436	177,000
HSE Signposting Ireland	-	-	-	91,000
<b>Total Statutory Sources</b>	<b>130,999</b>	<b>459,436</b>	<b>590,435</b>	<b>392,996</b>
<b>Total Voluntary Income</b>	<b>399,086</b>	<b>459,436</b>	<b>858,522</b>	<b>730,629</b>

### 3 INVESTMENT INCOME

	Unrestricted funds	Restricted funds	Total 2015	Total 2014
	p	p	€	€
Deposit interest	2,769	-	2,769	1,008
Dividend income	1,561	-	1,561	1,203
<b>Total Voluntary Income</b>	<b>4,330</b>	<b>-</b>	<b>4,330</b>	<b>2,211</b>

**SAMARITANS IRELAND**

**NOTES TO FINANCIAL STATEMENTS**

*for the year ended 31 March 2015*

**4 RESOURCES EXPENDED FOR CHARITABLE ACTIVITIES**

	Unrestricted funds p	Restricted funds p	Total 2015 €	Total 2014 €
<i>Services</i>				
Publicity and Advertising	20,089	31,850	<b>51,939</b>	<b>168,213</b>
National network telephone support and maintenance	61,521		<b>61,521</b>	<b>93,929</b>
Festival	36,516		<b>36,516</b>	<b>31,124</b>
Training and seminars	20,420		<b>20,420</b>	<b>17,196</b>
Media Guidelines and related	9,791		<b>9,791</b>	<b>10,198</b>
Volunteer recruitment and support			-	<b>2,415</b>
Childrens Policy		24,425	<b>24,425</b>	<b>3,684</b>
Freecall Ireland		279,511	<b>279,511</b>	<b>95,597</b>
SMS Project		11,163	<b>11,163</b>	<b>4,418</b>
Signposting Ireland		53,875	<b>53,875</b>	<b>65,830</b>
Fund Raising				
Strategic Review	1,014 239		<b>1,014 239</b>	<b>1544</b>
<b>Direct costs</b>	<b>149,590</b>	<b>400,824</b>	<b>550,414</b>	<b>494,148</b>
Support costs	117,000	37,620	<b>154,620</b>	<b>119,975</b>
<b>Total charitable expenditure</b>	<b>266,590</b>	<b>438,444</b>	<b>705,034</b>	<b>614,123</b>

**SAMARITANS IRELAND**

**NOTES TO FINANCIAL STATEMENTS**

*for the year ended 31 March 2015*

**5 ACTIVITIES INCLUDED IN GOVERNANCE**

		<b>2015</b>	<b>2015</b>	<b>2015</b>	<b>2014</b>
		<b>Support costs</b>	<b>Governance costs</b>	<b>Support &amp; Governance costs</b>	<b>Support &amp; Governance costs</b>
		p	p	€	€
<b>Cost driver</b>					
NI Post	Head count	30,379		<b>30,379</b>	
Human resources	Head count	48,016		<b>48,016</b>	<b>43,342</b>
Finance	Expenditure	23,214		<b>23,214</b>	<b>32,586</b>
Legal & Consultancy fees	Expenditure		12,040	<b>12,040</b>	<b>57,815</b>
Meetings & Travel Expense	Expenditure	43,181		<b>43,181</b>	<b>36,628</b>
Office Costs	Expenditure	9,830		<b>9,830</b>	<b>8,908</b>
Auditors' remuneration	Expenditure		2,300	<b>2,300</b>	<b>2,750</b>
<b>Total support and governance expenditure</b>		<b>154,620</b>	<b>14,340</b>	<b>168,960</b>	<b>182,029</b>

**6 STAFF COSTS**

**Number of employees**

	<b>2015</b>	<b>2014</b>
Administration support	<b>1</b>	<b>1</b>
Charitable Activities	<b>4</b>	<b>3</b>

**Staff costs**

		<b>2015</b>	<b>2014</b>
		€	€
Wages and salaries	Administration Support	<b>43,359</b>	<b>39,129</b>
	Charitable Activities	<b>94,012</b>	<b>55,349</b>
Employers PRSI	Administration Support	<b>4,657</b>	<b>4,213</b>
	Charitable Activities	<b>13,447</b>	<b>6,225</b>
		<b>155,475</b>	<b>104,916</b>

## SAMARITANS IRELAND

### NOTES TO FINANCIAL STATEMENTS for the year ended 31 March 2015

#### 7 NET INCOMING RESOURCES FOR THE YEAR

	2015	2014
	€	€
Result for the year is arrived at after charging:		
Depreciation	15,790	32,181
Auditors remuneration	2,300	2,750

#### 8 PRIOR YEAR ADJUSTMENT

The valuation of Investments at 31<sup>st</sup> March 2013 was overstated by €28,941 and a prior year adjustment has been included to restate the investments to their correct balance as at 31<sup>st</sup> March 2013.

#### 9 TANGIBLE FIXED ASSETS

	Fixtures, fittings and equipment	Motor Vehicles	Total
	€	€	€
<b>Cost or valuation</b>			
At 1st April 2014	170,944	9,000	179,944
Additions	2,550	-	2,550
At 31 March 2015	<u>173,494</u>	<u>9,000</u>	<u>182,494</u>
<b>Depreciation</b>			
At 1st April 2014	154,109	9,000	163,109
Charge for the year	15,790	-	15,790
At 31 March 2015	<u>169,899</u>	<u>9,000</u>	<u>178,899</u>
<b>Net book value</b>			
At 31 March 2015	<u>3,595</u>	-	<u>3,595</u>
At 31 March 2014	<u>16,835</u>	-	<u>16,835</u>

The assets are used for direct charitable purposes.



# SAMARITANS IRELAND

## NOTES TO FINANCIAL STATEMENTS for the year ended 31 March 2015

### 10 INVESTMENTS

#### Investments listed on Irish and European Stock Exchanges

	2015	2014
	€	€
Opening balance		
	72,646	59,117
Net unrealised gain	7,176	13,529
Market value 31 March	79,822	72,646
Historical cost	67,460	67,460

### 11 DEBTORS

	2015	2014
	€	€
Prepayments	1,678	280
Accrued Income	-	
Debtors falling due within one year	1,678	280

### 12 CREDITORS: FALLING DUE WITHIN ONE YEAR

	2015	2014
	€	€
Accruals	8,268	34,204
PAYE/PRSI	4,235	3,427
Deferred Income	106,663	95,000
Samaritans Central Charity	179,568	47,325
Samaritans East coast service project		4,790
	298,734	184,746

### 13 STATEMENT OF MOVEMENT ON FUNDS

	General fund	Restricted fund	Total
	€	€	€
Balance at beginning of year	346,513	222,839	569,352
Net incoming resources, before transfers and recognised gains	122,486	20,992	143,478
Unrealised gain in investments	7,176	-	7,176
Balance at end of year	476,175	243,831	720,006

## SAMARITANS IRELAND

### NOTES TO FINANCIAL STATEMENTS

for the year ended 31 March 2015

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#### 14 ANALYSIS OF MOVEMENT IN FUNDS

	Unrestricted fund €	Restricted fund €	Total €
Opening balance	346,513	222,839	<b>569,352</b>
Income	403,416	459,436	<b>862,852</b>
Charitable activities costs	(149,590)	(400,824)	<b>(550,414)</b>
Governance costs	(14,340)		<b>(14,340)</b>
Support Costs	(117,000)	(37,620)	<b>(154,620)</b>
Unrealised gain in investments	7,176		<b>7,176</b>
Closing balance	<b>476,175</b>	<b>243,831</b>	<b>720,006</b>

#### 15 PAYMENTS TO BOARD MEMBERS

No payments have been made to board members in respect of remuneration during the year.

Expense reimbursements to board members totalled €3,375 (2014: €1,772).

#### 16 CALLED UP SHARE CAPITAL

The share capital of the company is €nil. The company is limited by guarantee with each member agreeing to contribute up to €1 each in the event of the company being wound up within one year of cessation of membership.

#### 17 RELATED PARTY TRANSACTIONS

In accordance with FRS 8 'Related Party Transactions', the company has availed of the exemption not to disclose transactions with group companies. Consolidated financial statements of the parent company, Samaritans, are available at the address stated in the parent company's financial statements.

## SAMARITANS IRELAND

### NOTES TO FINANCIAL STATEMENTS

for the year ended 31 March 2015

#### 18 STATEMENT OF FUNDS

	Balance at 01-Apr-14 p	Income p	Expenditure p	Balance at 31-Mar-15 €
<b>Unrestricted: Accumulated</b>	<b>346,513</b>	<b>410,592</b>	<b>(280,930)</b>	<b>476,175</b>
<b>Restricted Funds</b>				
Freecall	81,403	459,436	(373,406)	<b>167,433</b>
SMS project	87,561	-	(11,163)	<b>76,398</b>
Signposting Ireland	53,875		(53,875)	-
<b>Total restricted funds</b>	<b>222,839</b>	<b>459,436</b>	<b>(438,444)</b>	<b>243,831</b>
<b>Total accumulated funds</b>	<b>569,352</b>	<b>870,028</b>	<b>(719,374)</b>	<b>720,006</b>

#### 19 POST BALANCE SHEET EVENTS

There have been no significant events affecting the company since the balance sheet date.

#### 20 APPROVAL OF THE FINANCIAL STATEMENTS

The directors approved the financial statements on 16<sup>th</sup> May 2015.