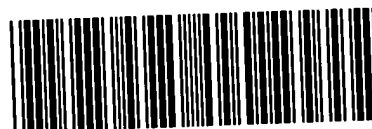


SAMARITANS

**The Samaritan
Enterprises Limited
Directors' Report and Accounts
31st March 2023
Company Number 01451175**

THURSDAY



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COMPANIES HOUSE

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Address:

The Upper Mill
Kingston Road
Ewell
Surrey
KT17 2AF

Registered Company Number:

01451175

Bankers:

Lloyds Bank plc
25 Gresham Street
London
EC2V 7HN

Auditor:

Crowe U.K. LLP
55 Ludgate Hill
London
EC4M 7JW

DIRECTORS

The directors who served on the board during the year and since the year-end were as follows:

D. Giwa
P. Cliff

None of the directors had any interest in the share capital of the company or any other UK group company at the beginning or end of the year.

COMPANY SECRETARY

The company secretary during the year and since the year-end was as follows:

G. Danton

REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31 MARCH 2023

The directors submit their annual report together with the accounts for the year ended 31 March 2023.

PRINCIPAL ACTIVITIES

The object of the company is to trade as a general commercial entity to procure surplus funds in order to donate to Samaritans Central Charity. Principal activities are the operation of a contractual arrangement with Network Rail aimed at tackling suicide on the railways, together with other workplace training, conferences, sponsorship, licensing and partnership activities.

The Central Charity of Samaritans is the co-ordinating body for the 200 Samaritans branches and service locations in the UK, the Republic of Ireland, the Channel Islands and the Isle of Man. Samaritans provides completely confidential emotional support 24 hours a day by telephone, personal visit, email and letter, through its branch network – support that includes outreach activity at festivals, in prisons, hospitals, and with homeless people.

REVIEW OF THE YEAR

The company continued work on its award-winning partnership with Network Rail. This is delivered primarily through suicide prevention activities such as training, awareness raising through a national communications campaign and developing partnerships through local community outreach work along with postvention activities such as providing Samaritans support at stations following an incident.

The company continued its work with the NHS for the design and delivery of a bespoke emotional support service for NHS workers.

Samaritans is the host organisation and co-chair of the National Suicide Prevention Alliance (NSPA). The NSPA is a cross-sector, England-wide, coalition committed to reducing the number of suicides in England and improving support for those bereaved or affected by suicide. As part of this collaboration, a public conference was held during the year to bring together people involved in suicide prevention, to share best practice and consult on priorities for the future. Income from these conferences is recognised through The Samaritan Enterprises Limited.

For the year ended 31 March 2023 the company made an operating profit of £629,000 (2022: £1,156,000).

No tax charge arises in the company as all of the taxable profits are paid to Samaritans under gift aid. The profit/loss on ordinary activities after gift aid was £nil (2022: £nil). No dividends have been paid or are proposed (2022: £nil).

THE FUTURE

During the year the decision was taken to close the Feel Good Book Club and the online shop. The NHS contract for the delivery of emotional support for NHS workers has also come to an end but the partnership with Network Rail continues.

STATEMENT OF DIRECTORS' RESPONSIBILITIES

The directors are responsible for preparing the directors' report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom accounting standards and applicable law). Under company law the directors 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 company and of the profit or loss of the company for that period.

In preparing these financial statements the directors are required to:

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

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions, to disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The directors confirm that so far as each director is aware, there is no relevant audit information of which the company's auditors are unaware, and each director has taken all the steps that they ought to have taken as a director in order to make themselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

The report of the directors has been prepared in accordance with the special provisions relating to companies subject to the special provisions relating to the small companies regime within Part 15 of the Companies Act 2006.

The Upper Mill
Kingston Road
Ewell
Surrey
KT17 2AF

Phil Cliff, Director.
By order of the Board



Date: 19 July 2023

Independent Auditor's Report to the Members of The Samaritan Enterprises Limited

Opinion

We have audited the financial statements of The Samaritan Enterprises Limited for the year ended 31 March 2023 which comprise the Profit and Loss Account, the Balance Sheet and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 March 2023 and of its profit for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company 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

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other information

The directors 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 this gives rise to a material misstatement in the financial statements themselves. 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 directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included 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 company and their environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

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

- adequate accounting records have not been kept by the company or returns adequate for our audit have not been received from branches not visited by us; or
- the company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the directors' responsibilities statement set out on page 4, the directors 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 directors 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 directors are responsible for assessing the 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 directors either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

Details of the extent to which the audit was considered capable of detecting irregularities, including fraud and non-compliance with laws and regulations are set out below.

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.

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the company operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and

disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006 and financial reporting standards. We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the company's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the company for fraud. The laws and regulations we considered in this context were taxation legislation.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the directors and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing of recognition of income and the override of controls by management. Our audit procedures to respond to these risks included enquiries of management and the Audit & Risk Committee about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals, reviewing accounting estimates for biases, sample testing of construction expenditure, reviewing regulatory correspondence and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

Use of our report

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the 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 audit work, for this report, or for the opinions we have formed.



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

London, UK
Date: 10th August 2023

PROFIT AND LOSS ACCOUNT
For the year ended 31 March 2023

	Notes	2022/23 £'000	2021/22 £'000
Turnover	2	2,108	2,573
Cost of sales		(1,180)	(1,181)
Gross profit		928	1,392
Administrative costs		(299)	(236)
Profit before taxation	3	629	1,156
Tax on profit	5	-	-
Profit after taxation		629	1,156

STATEMENT OF INCOME AND RETAINED EARNINGS

Retained profit brought forward	-	-
Total comprehensive income for the year	629	1,156
Gift Aid distribution to parent charity	(629)	(1,156)
Retained profit carried forward	-	-

The profits for 2022/23 will be paid to the charity under Gift Aid within nine months from the year end date.

There are no recognised gains or losses in the year other than those included in the above statement which have been paid or are payable under Gift Aid to Samaritans. Accordingly, no separate statement of total recognised gains and losses has been presented.

All activities are classed as continuing.

The notes on pages 10 to 12 form part of these accounts.

Company Number 01451175

BALANCE SHEET

As at 31 March 2023

	Notes	2023 £'000	2022 £'000
Current Assets			
Stock		30	32
Debtors	4	164	923
Cash at bank and in hand		1,070	1,370
		<hr/>	<hr/>
		1,264	2,325
Creditors: amounts falling due within one year	7	1,264	2,325
		<hr/>	<hr/>
Net Assets		-	-
		<hr/>	<hr/>
Financed by:			
Share capital			
Authorised, allotted and called up		-	-
100 Ordinary shares of £1 each		-	-
Retained profits		-	-
		<hr/>	<hr/>
Capital and reserves		-	-
		<hr/>	<hr/>

These accounts were approved and authorised for issue by the Board of Directors on 19 July 2023 and signed on its behalf by:



Phil Cliff, Director

The notes on pages 10 to 12 form part of these accounts.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

1. ACCOUNTING POLICIES

1.1 Basis of accounting

The accounts have been prepared on a going concern basis under the historical cost convention and in accordance with the Companies Act 2006 and applicable United Kingdom accounting standards, including Financial Reporting Standard 102 ("FRS 102") Section 1A Small Entities.

1.2 Going Concern

The Board consider that based on forward projections of income and expenditure, there are no material uncertainties that call into doubt the ability of The Samaritan Enterprises to continue as a going concern. As the main purpose of the organisation is to procure surplus funds in order to donate to Samaritans Central Charity, activity is regularly assessed for profitability with the option to scale down or stop any activity which no longer provides a significant return.

1.3 Overheads

A memorandum of understanding has been agreed with Samaritans Central Charity to deliver certain requirements of the Network Rail contract. In accordance with these agreements, services of the Central Charity have been procured. As such, this year's accounts include inter-company charges of £965,000 (2022: £862,000).

1.4 Revenue recognition

Revenue is recognised as services are provided in accordance with the requirements of the contract.

1.5 Stock

Stocks are stated at the lower of cost and estimated selling price less costs to sell, which is equivalent to net realisable value.

2. TURNOVER

Turnover is attributable to the principal activity of the company and relates wholly to the United Kingdom.

3. PROFIT BEFORE TAXATION

This is stated after charging:

	2023 £	2022 £
External Auditor Remuneration:		
Audit fee	4,630	3,950
Amounts receivable by the auditor in respect of taxation compliance services	975	925

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023**

4. DEBTORS

	2023 £'000	2022 £'000
Trade debtors	161	796
Accrued income	3	52
Prepayments	-	26
Taxation including VAT	-	49
	<u>164</u>	<u>923</u>

5. TAXATION INCLUDING VAT

These balances relate to VAT due at 31 March 2022 and at 31 March 2023.

All profits are gifted to Samaritans Central Charity. There is therefore no profit chargeable to corporation tax and subsequently no corporation tax charge.

6. CREDITORS

	2023 £'000	2022 £'000
Trade creditors and accruals	26	19
Deferred income	318	386
Amount owed to parent undertaking	291	764
Amount donated to parent undertaking	629	1,156
	<u>1,264</u>	<u>2,325</u>

7. DEFERRED INCOME

Deferred income included in the Creditors balance includes instalments received in advance of the relevant activities being delivered on the Network Rail contract.

	2023 £'000	2022 £'000
Brought forward	386	957
Income deferred in the year	208	473
Released to income	(276)	(1,044)
	<u>318</u>	<u>386</u>

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

8. DIRECTORS AND EMPLOYEES

There were no employees during either the current or prior year. Persons working on the Network Rail contract and other services provided by the Company have employment contracts with Samaritans, the parent organisation.

The directors did not receive any remuneration during the year (2022: £nil) for their services as directors of this company.

9. RECONCILIATION OF MOVEMENT IN SHAREHOLDERS' FUNDS

SHAREHOLDERS' FUNDS	2023	2022
	£	£
Shareholders' funds at 1 April	100	100
Retained Profit for the Year	-	-
Shareholders' Funds at 31 March	100	100

10. ULTIMATE HOLDING COMPANY AND CONTROLLING PARTY

The ultimate holding company (which is the only group company to prepare consolidated accounts that include the company) and controlling party is Samaritans, a registered charity incorporated in England. A copy of the accounts of the holding company can be obtained by writing to the Company Secretary at the Registered Office at The Upper Mill, Kingston Road, Ewell, Surrey, KT17 2AF.

11. RELATED PARTY TRANSACTIONS

The Company was charged £965,000 (2022: £862,000) during the year by its parent undertaking in relation to the Network Rail contract. The Company donates any surpluses to Samaritans under Gift Aid; for 2023 this amounted to £629,000 (2022: £1,156,000). At the year-end, £920,000 was due to Samaritans (2022: £1,920,000).

12. COMPANY INFORMATION

The company is a private limited company, which is incorporated and registered in England (no. 01451175). The address of the registered office is The Upper Mill, Kingston Road, Ewell, Surrey, KT17 2AF.