SAMARITANS IRELAND

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

DIRECTORS' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31st MARCH 2024

Company Number: 450409. Registered Charity: 20033668. CHY Number: CHY11880.

SAMARITANS IRELAND

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REFERENCE AND ADMINISTRATION

Full name of charity:	Samaritans Ireland
Registered office & correspondence address:	4-5 Usher's Court, Usher's Quay, Dublin 8, Ireland.
Company registration number:	450409
Registered Charity number:	20033668
CHY number:	CHY11880
Board members serving 2023/24:	Eleanor Farrell (Chairperson) Karl Flood (Resigned 29.06.2023) Graeme Danton Clare Skelly (Resigned 27.02.2024) Eimhín Ní Mhuircheartaigh Anne McMurray Moira Horgan Wesley Wilson Audry Deane Ciara Feehely (Resigned 20.04.2024) Colin Culliton
Company Secretary:	Karl Flood (Resigned 29.06.2023) Mark Kennedy (Appointed 29.06.2023)
Executive Director:	Sarah O'Toole (Appointed 18.04.2023)
Principal Banker:	Bank of Ireland, College Green, Dublin 2, Ireland.
Principal Solicitors:	Mason Hayes & Curran South Bank House, Barrow Street, Grand Canal, Dublin, Ireland.
Independent Auditors:	Donal Ryan & Associates 34 Manor Street, Dublin 7 D07FX33
Insurance Brokers:	Allianz Insurance Ltd Elm Park, Merrion Road, Dublin 4, Ireland.

SAMARITANS IRELAND

1. DIRECTORS' REPORT

The members of the Board hereby present their report and the audited financial statements for the year ended 31st March 2024.

These documents are prepared in accordance with the Companies Act 2014 and, voluntarily in the absence of statutory reporting standards for charities in Ireland, in accordance with international best practice (Statement of Recommended Practice in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102 effective 2015) as recommended by the Charity Commission for England and Wales. The Directors' Report contains the information required to be provided in the Trustee's Annual Report under the Statements of Recommended Practice guidelines.

1.1. 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.

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").

As part of a review into the structure and governance of Samaritans Ireland, Samaritans Central Charity and Samaritans Ireland in 2023 approved an enhanced oversight function, focussing on public policy, research, influencing, partnership working and income generation across the Republic of Ireland and Northern Ireland.

- Samaritans Ireland is one of the registered charities who have voluntarily elected to adopt best practice standards in financial reporting;
- Samaritans Ireland is committed to maintaining the standards outlined in the Charities Governance Code as set out by the Charities Regulator;
- Samaritans Ireland recognises Boardmatch Ireland's Transparency Scale and meets its "A" standard; and
- Samaritans Ireland achieved 'Triple Lock' certification from the Charities Institute Ireland in February 2023.

1.2. Executive Management

The Executive Director - Ireland, is responsible for the implementation of Samaritans strategy in Ireland and to support the work of Samaritans volunteers via the Irish branch network. The Executive Director reports to the Chairperson of the Samaritans Ireland Board.

The Executive Director is assisted by 17 staff based in Samaritans Ireland Nations offices in Dublin and Belfast. The staff in Ireland are supported by the Executive Leadership Team and staff of the Central Charity based in Ewell in England.

1.3. Internal Control and Risk Management

The Board has overall responsibility for the system of internal control for the charity and is supported by the Samaritans UK & Ireland Audit and Risk Committee to ensure the safety of Samaritans Ireland 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.

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DIRECTORS' REPORT

The Directors' Report and Financial Statements of Samaritans Ireland are filed within the required timeframe for filing of financial statements and are available from the Companies Registration Office in Dublin.

The Board of Samaritans Ireland also ensures that the charity is in compliance with the Charities Acts.

1.4. Objectives and Activities

1.4.1 Objectives

Samaritans Ireland's main objectives 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
- To support the Company, Samaritans, registered in England and Wales with company number 757372, registered charity number 219432.

As part of the structure and governance review of Samaritans Ireland (mentioned above at section 1.1) a new draft Memorandum and Articles of Association has been submitted to the Charities Regulator for approval, in order to simplify governance process, better align with the agreed priorities of Samaritans Ireland and enable future-proofing of activity.

1.4.2 Principal Activities

Samaritans Ireland principal activities include the following:

- Managing and developing the 24-hour helpline network in the Republic of Ireland;
- Improving accessibility to Samaritans services in Northern Ireland and the Republic of Ireland;
- Liaising with statutory bodies in Northern Ireland and the Republic of Ireland on behalf of the charity;
- Handling media, public affairs and general information enquiries and actively promoting the Samaritans media guidelines;
- Implementing the research policy and best practice standards generated by the Central Charity;
- Raising awareness and understanding of Samaritans services throughout Northern Ireland and the Republic of 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 branches network in Northern Ireland and the Republic of Ireland;
- Supporting the work of Samaritans Listener Scheme in prisons; and
- Providing finance & governance assistance for the Ireland Festival group.

1.5. Mission and Values

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

We work to achieve this by making it our ***Mission*** to be here every day and night of the year for anyone struggling to cope. We make sure people have somewhere to turn and support when they need it most. We work with communities to let people know we're here for them and we campaign to make suicide prevention a priority.

To achieve this, we believe Samaritans has a crucial role to play in:

- Reducing the risk factors that make some people more likely to take their own lives.
- Ensuring that people who are at increased risk of suicide are supported.
- Making it less likely that people who do experience suicidal thoughts act on them.
- Reducing the likelihood that people will develop suicidal thoughts.

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.

1.6. 2022-2027 Strategy: Tackling suicide together

Samaritans began our new strategy development process in 2021. The new Samaritans Strategy (2022 – 2027) 'Tackling suicide together' was launched in July 2022. We have worked closely with people who have contacted Samaritans, been affected by suicide or suicidal thoughts, and those who volunteer and work with us or support us, to identify five major ambitions for our new organisational strategy: to improve Access, Reach, Impact, Capacity and Sustainability. In Samaritans Ireland, we also have an additional sixth priority: to strengthen our organisational Governance.

Over five years, we will build on our strengths and tackle the major challenges that currently limit us. We are working towards six outcomes across the island of Ireland, essential for achieving our vision of fewer lives lost to suicide:

- **Access**: we will make it easier for people to access our support when they need it, by ensuring they can get through to us in a way that works for them.
- **Reach**: we will increase the proportion of people we support who are more likely to be feeling suicidal, by being visible and relevant to a more diverse range of people and communities.
- **Impact**: we will amplify our life-saving impact in society, by influencing public policy, legislation, institutions and services in ways that will prevent more suicides.
- **Capacity**: we will increase in size to meet demand, by recruiting more people and reducing the pressure on them so they stay with us longer.
- **Sustainability**: we will ensure our long-term sustainability, by securing the funding needed to keep us strong and by taking steps to ensure our activities and organisation are fit for the future.
- **Governance**: we will maintain a highly effective and professional organisation across the island of Ireland.

1.7. Samaritans Federated Structure

There are 201 Samaritans branches operating in the Republic of Ireland, the United Kingdom, the Channel Islands and the Isle of Man. The Samaritans Ireland branches are independent charities operating within a federated structure: their finances are not consolidated.

Samaritans Ireland is part of the Central Charity and together we provide services to our branch network such as Branch Property queries, Communications, Data Protection guidance, Fund Raising support, Finance, Operations, IT, Knowledge/Research, Policy, Procurement, Quality of Service, Risk Management, Service Development, Service Support and Volunteering matters.

Samaritans Ireland supports the work of 21 branches:

Northern Ireland
Ballymena
Bangor
Belfast
Coleraine
Craigavon
Derry
Newry
Omagh

Republic of Ireland
Athlone and Midlands
Cork
Drogheda and Northeast
Dublin
East Coast
Ennis and Clare
Galway
Kerry
Kilkenny and Carlow
Limerick and Tipperary
Newbridge and Kildare
Sligo
Waterford and Southeast

Samaritans Ireland also supports the development of 'satellite services' which are connected to existing branches. In 2023 new satellite services were opened in Castlebar, Carlow and Clonakilty - these satellite services are connected to Galway, Kilkenny and Cork respectively.

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

1.8. Achievements, performance and plans for the future

The 2022-27 strategy, 'Tackling suicide together' aims to improve Samaritans' service, increase its influence, and reach more people in need of support, including those most at risk and vulnerable groups. The past 12 months have been very busy as Samaritans Ireland works to deliver the strategy under six primary areas: Access, Reach, Impact, Capacity, Sustainability and Governance. Reaching those who need us, when they need and offering a safe place to talk is at the core of our vision 'that fewer people die by suicide'.

In 2023, Samaritans Ireland continued to support our branches to be there for our callers.

In Ireland:

- In 2023, new Samaritans satellite services were opened in Castlebar, Carlow and Clonakilty - these services will help to extend Samaritans supports into new communities.
- We continued our work with the **Government of Ireland's Emigrant Support Programme** to provide 24-hour freephone access to our helpline in Ireland for Irish Diaspora living in Canada, Australia, United Arab Emirates, China, Hong Kong, and Poland.
- Self-harm research - An Open Secret: Self-Harm and Stigma in Ireland and Northern Ireland launched in 2023

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DIRECTORS' REPORT

- We partnered with **Calor Ireland** as their Charity of the Year.
- We continued our partnership with members of the Ibec group, Dairy Industry Ireland, to place Samaritans helpline signage on approximately 500 milk trucks and agri-feed vehicles of the country's largest milk co-operatives.
- We continued to work closely with the Irish Prison Service in supporting our **Listener Scheme** to all prisons in Ireland.
- We delivered online and face-to-face **training** to a range of regulatory, statutory, and State agencies, ensuring those who face people in difficult situations remember to support themselves.
- We worked closely with **NOSP & the HSE** in supporting the implementation of Connecting for Life
- We continued our partnership with the GAA.
- The launch of our 2022 Impact Report in October 2023 saw a high level of engagement from over 70 members of Dáil Eireann. The Impact Report was launched by Minister of State at the Department of Rural and Community Development, Joe O'Brien TD.
- We marked the **Longest Night** of the year with over 150 landmarks across the country lighting up green on December 21st to show callers we're here for them during their darkest hours.
- Six **different helplines** diverted into Samaritans when their lines closed after hours.

In Northern Ireland:

- The NI Action Plan has been successfully implemented and we are working on fulfilling the actions of Samaritans Ireland Strategic Plan.
- We work as part of **Helplines NI** which is a membership-led network consisting of over 30 different helplines operating across Northern Ireland.
- We marked the **Longest Night** of the year with landmarks across NI lighting up on December 21st to show callers we are there during their darkest hours.
- We continued our partnership with **a Trust** to further respond to the crisis of suicide within NI. This has resulted in the development of the NI Action Plan which will complement the overall Samaritans strategy.
- We continued our partnership with the **GAA.**
- We continued to work alongside the Northern Ireland Prison Service in supporting the **Listener Scheme.**
- We continued to take part in **policy fora** and meet with civil servants, politicians, and policy makers to promote policy development in Northern Ireland.
- We developed and promoted **key priorities** for preventing suicide in Northern Ireland.

All of this work by our staff team is done in partnership with the Ireland region, the 21 branches, and Festival, whose 2,000 listening and support volunteers give so freely of their time. The service would not be possible without their efforts, and we are sincerely grateful to each and every one of them.

1.9. Financial Review

1.9.1 Results for the year

The financial results for the year ended 31st March 2024 are shown in the Statement of Financial Activities on page 14. The company recorded a deficit of €127,818 (2023: deficit €66,856) for the year.

The Board is satisfied with the results for the year.

1.9.2 Income Generation

Samaritans Ireland received total income of 1,674,495 (2023: €1,594,828) in the year ended 31st March 2024. Income may be analysed by source as follows:

	2024	2023
Statutory	40%	41%
Individual and Corporate Donations	26%	11%
Trusts, Foundations and Legacies	34%	48%
	100%	100%

1.9.3 Expenditure

Total expenditure by Samaritans Ireland amounted to €1,802,313 (2023: €1,661,684). Costs allocated to direct charitable activities are detailed in note 3 to the financial statements in line with requirements under Charities SORP (FRS 102).

The Board would like to acknowledge the 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.

1.9.4 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.

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.

In relation to the Samaritans Ireland restricted reserves, plans have been agreed with NOSP for a significant spend from these funds on technology in 2023/24 to upgrade and improve the quality and effectiveness of our telephone helpline.

1.10. Post balance sheet events

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

1.11. Future developments

For future developments, refer to Section 1.8 of the Directors' Report.

1.12. Accounting Records

The Directors believe that they have complied with the requirements of Section 281 to 285 of the Companies Act 2014, with regard to the keeping of accounting records, the employment of appropriately qualified accounting personnel and the maintenance of computerised accounting systems. The company's accounting records are maintained at 4 -5 Usher's Court, Usher's Quay, Dublin 8.

1.13. Auditors

Donal Ryan & Associates are appointed as auditor. A resolution to formally approve the appointment of Donal Ryan & Associates as external auditors was held at the 2023 Annual General Meeting.

1.14. Statement of responsibilities of members of the Board in respect of the financial statements

The Directors are responsible for preparing the Directors' Report and the financial statements in accordance with Irish Law and regulation.

Irish Company Law requires the Directors to prepare financial statements for each financial year. Under the law, the Directors have elected to prepare the financial statements in accordance with Irish Generally Accepted Accounting Practice in Ireland, including SORP Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and promulgated by the Institute of Chartered Accountants in Ireland and Irish Law.

Under Company Law, the Directors must not approve financial statements unless they are satisfied that they give a true and fair value of the assets, liabilities, and financial position of the Company for the financial year end date of the Statement of Financial Activities of the company for that financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the Directors are required to:

- select suitable accounting policies for the Company financial statements and then apply them consistently.
- make judgments and accounting estimates that are reasonable and prudent.
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

SAMARITANS IRELAND

DIRECTORS' REPORT

The Directors are responsible for ensuring that the Company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the Company, enable at any time the assets, liabilities, financial position and Statement of Financial Activities of the Company to be determined with reasonable accuracy, enable them to ensure that the financial statements and Directors' Report comply with the Companies Act 2014 and enable the financial statements to be audited. 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.

Statement on relevant audit information:

Each of the persons who are Directors at the time when this Directors' Report is approved has confirmed that so far as the Director is aware, there is no relevant audit information of which the Company's auditors are unaware; and the Director has taken all the steps that ought to have been taken as a Director in order to be aware of any relevant audit information and to establish that the Company's auditors are aware of that information.

On behalf of the Samaritans Ireland board:

Eleanor Farrell

Eleanor Farrell
Director

Anne R. McMurray

Anne McMurray
Director

Date: 25th June 2024

INDEPENDENT AUDITOR'S REPORT

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

Opinion

We have audited the financial statements of Samaritans Ireland (the 'Company') for the year ended 31st March 2024, which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is Irish law and Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

This report is made solely to the Company's members, as a body, in accordance with Section 391 of the Companies Act 2014. 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 auditors' 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.
In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the Company's affairs as at 31st March 2024 and of its deficit for the year then ended;
- have been properly prepared in accordance with Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the Auditors' 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 financial statements in Ireland, including the Ethical Standard issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), 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 the date 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 Auditors' 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.

Opinion on other matters prescribed by the Companies Act 2014

Based solely on the work undertaken in the course of the audit, we report that:

- in our opinion, the information given in the Directors' Report is consistent with the financial statements; and
- in our opinion, the Directors' Report has been prepared in accordance with applicable legal requirements.

We have obtained all the information and explanations which we consider necessary for the purposes of our audit. In our opinion the accounting records of the Company were sufficient to permit the financial statements to be readily and properly audited, and the financial statements are in agreement with the accounting records.

Matters on which we are required to report by exception

Based on the knowledge and understanding of the Company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' Report.

The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by sections 305 to 312 of the Act are not made. We have nothing to report in this regard.

Respective responsibilities

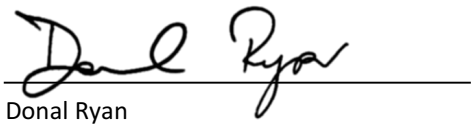
Responsibilities of directors for the financial statements
As explained more fully in the directors' responsibilities statement, the Directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as 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 management either intends to liquidate the Company or to cease operations, or has 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 (Ireland) 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 IAASA's website at: https://www.iaasa.ie/Publications/ISA-700-(Ireland). This description forms part of our auditor's report.



Donal Ryan

for and on behalf of

Donal Ryan & Associates
Chartered Certified Accountants
34 Manor Street,
Dublin 7
D07FX33

Date: 25th June 2024.

SAMARITANS IRELAND

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2024

	Designated funds €	Unrestricted funds €	Restricted funds €	**Total 2024 €**	**Total 2023 €**
Income and Endowment from:					
Donations and legacies	-	601,149	76,650	677,799	521,007
Charitable activities	-	170,332	826,163	996,495	1,073,821
Investment Income	-	201	-	201	-
Total Income *(note 2)*	-	**771,682**	**902,813**	**1,674,495**	**1,594,828**
Expenditure:					
Raising funds	93,475	63,410	-	156,885	116,355
Charitable activities	77,645	406,038	1,032,510	1,516,193	1,415,491
National network telephone and maintenance	-	129,235	-	129,235	129,838
Total Expenditure *(note 3)*	**171,120**	**598,683**	**1,032,510**	**1,802,313**	**1,661,684**
Net Income	**(171,120)**	**172,999**	**(129,697)**	**(127,818)**	**(66,856)**
Net movement in funds	**(171,120)**	**172,999**	**(129,697)**	**(127,818)**	**(66,856)**
Reconciliation of funds:					
Total funds brought forward	292,816	614,872	620,205	1527,893	1,594,749
Total funds carried forward	**121,696**	**787,871**	**490,508**	**1,400,075**	**1,527,893**

The statement of financial activities includes all gains and losses recognised in the financial years.
All the above results are derived from continuing activities.
The deficit for the year for Companies Act purposes was €127,818 (2023: deficit €66,856).

On behalf of the board:

Eleanor Farrell

Eleanor Farrell
Director

Anne L. McMurray

Anne McMurray
Director

Date: 25th June 2024

SAMARITANS IRELAND

BALANCE SHEET
for the year ended 31st March 2024

	Note	**2024**	**2023**
		€	**€**
Fixed Assets			
Tangible assets	*7*	2,550	856
		2,550	**856**
Current Assets			
Debtors	*8*	64,226	20,118
Cash at bank and in hand	*9*	1,393,474	1,553,737
		1,457,700	**1,573,855**
Creditors: Amounts falling due within one year	*10*	**(60,175)**	**(46,818)**
Net Current Assets		1,397,525	1,528,037
Total Net Assets		**1,400,075**	**1,527,893**
The Funds of the Charity:			
Designated funds	*11, 12 & 16*	121,696	292,816
Unrestricted funds	*11, 12 & 16*	787,871	614,872
Restricted income funds	*11, 12 & 16*	490,508	620,205
Total Charity Funds		**1,400,075**	**1,527,893**

The Financial Statements were approved and authorised for use by the board. The notes on pages 17 to 28 form part of the Financial Statements.

On behalf of the board:

Eleanor Farrell

Eleanor Farrell
Director

Anne R. McMurray

Anne McMurray
Director

Date: 25TH June 2024

SAMARITANS IRELAND

CASH FLOW STATEMENT
for the year ended 31st March 2024

	2024 €	2023 €
Cash inflow from operating activities	(127,818)	(66,856)
Depreciation of tangible assets	560	719
Decrease (Increase) in Debtors	(44,108)	75,904
Increase (Decrease) in Creditors	13,357	(34,944)
Purchase of Asset	(2,254)	(316)
Net Cash generated from Operating Activities	(160,263)	(25,493)
Increase in Cash and cash equivalents	(160,263)	(25,493)
Cash and cash equivalents at the beginning of the year	1,553,737	1,579,230
Cash and cash equivalents at the end of the year	**1,393,474**	**1,553,737**

Cash and cash equivalents at the end of year comprise	2024 €	2023 €
Cash at Bank and in Hand	1,015,894	1,176,358
Short Term Deposits	377,580	377,379
	1,393,474	**1,553,737**

1. ACCOUNTING POLICIES

1.1 Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice, applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Irish statute comprising of the Companies Act 2014.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the Company's accounting policies.

The following principal accounting policies have been applied:

1.2 Going Concern

The financial statements are prepared on the going concern basis.

1.3 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.

1.4 Income

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:

1.4.1 Donations
Accounted for when received.

1.4.2 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.

1.4.3 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.

1.4.4 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.

1.4.5 Other Income
Income generated from other activities is recognised as earned.

1.5 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

Long-lived assets comprising primarily of fixtures and fixtures represent a significant portion of total assets. The annual depreciation charge depends primarily on the estimated lives of each type of asset and, in certain circumstances, estimates of residual values. The Directors regularly review these useful lives and change them if necessary to reflect current conditions. In determining these useful lives management consider technological change, patterns of consumption, physical condition and expected economic utilisation of the assets. Changes in the useful lives can have a significant impact on the depreciation charge for the financial year. The net book value of Tangible Fixed Assets subject to depreciation at the financial year end date was €2,550 (2023: €719).

1.6 Expenditure

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:

1.6.1 Grants
Grants are charged to the statement of financial activities when there is a liability to pay.

1.6.2 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.

1.6.3 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.

1.6.4 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.

1.7 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 Statement of Financial Activities.

1.8 Branches

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

1.9 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.

1.10 Government grants

Grants are accounted under the accruals model as permitted by FRS 102. Grants relating to expenditure on tangible fixed assets are credited to the Statement of Financial Activities at the same rate as the depreciation on the assets to which the grant relates. The deferred element of grants is included in creditors as deferred income.

Grants of a revenue nature are recognised in the Statement of Financial Activities in the same period as the related expenditure.

1.11 Borrowing costs

All borrowing costs are recognised in the Statement of Financial Activities in the year in which they are incurred.

1.12 Deferred income

Deferred income represents income received in advance.

1.13 Impairment of assets, other than financial instruments

Where there is objective evidence that recoverable amounts of an asset is less than its carrying value the carrying amount of the asset is reduced to its recoverable amount resulting in an impairment loss. Impairment losses are recognised immediately in the Statement of Financial Activities, with the exception of losses on previously revalued tangible fixed assets, which are recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in reserves, in respect of that asset.

Where the circumstances causing an impairment of an asset no longer apply, then the impairment is reversed through the Statement of Financial Activities, except for impairments on previously revalued tangible assets, which are treated as revaluation increases to the extent that the revaluation was recognised in reserves.

The recoverable amount of tangible fixed assets, goodwill and other intangible fixed assets is the higher of the fair value less cost to sell of the asset and its value in use. The value in use of these assets is the present value of the cash flows expected to be derived from those assets. This is determined by reference to the present value of the future cash flows of the Company which is considered by the directors to be a single cash generating unit.

1.14 Cash and cash equivalents

Cash consists of cash on hand and demand deposits. Cash equivalents consist of short term highly liquid investments that are readily convertible to known amounts of cash that are subject to an insignificant risk of change in value.

In the Cash Flow Statement, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand.

1.15 Financial instruments

The Company only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable, loans from banks and other third parties.

Debt instruments (other than those wholly repayable or receivable within one year), including loans and other accounts receivable and payable, are initially measured at present value of the future cash flows and subsequently at amortised cost using the effective interest method. Debt instruments that are payable or receivable within one year, typically trade payables or receivables, are measured, initially and subsequently, at the undiscounted amount of the cash or other consideration, expected to be paid or received. However, if the arrangements of a short term instrument constitute a financing transaction, like the payment of a trade debt deferred beyond normal business terms or financed at a rate of interest that is not a market rate or in case of an outright short term loan not at market rate, the financial asset or liability is measured, initially, at the present value of the future cash flow discounted at a market rate of interest for a similar debt instrument and subsequently at amortised cost.

Investments in non-convertible preference shares and in non-puttable ordinary and preference shares are measured:

a) at fair value with changes recognised in the income statement if the shares are publicly traded or their fair value can otherwise be measured reliably;
b) at cost less impairment for all other investments.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the Statement of Financial Activities.

For financial assets measured at amortised cost, the impairment loss is measured as the difference between an asset's carrying amount and the present value of estimated cash flows discounted at the asset's original effective interest rate. If a financial asset has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate determined under the contract.

For financial assets measured at cost less impairment, the impairment loss is measured as the difference between an asset's carrying amount and best estimate, which is an approximation of the amount that the Company would receive for the asset if it were to be sold at the balance sheet date.

1.16 Creditors

Short-term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

1.17 Defined contribution pension plan

The Company operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the Company pays fixed contributions into a separate entity. Once the contributions have been paid the Company has no further payment obligations.

The contributions are recognised as an expense in profit or loss when they fall due. Amounts not paid are shown in accruals as a liability in the Balance Sheet. The assets of the plan are held separately from the Company in independently administered funds.

1.18 Provisions for liabilities

Provisions are made where an event has taken place that gives the Company a legal or constructive obligation that probably requires settlement by a transfer of economic benefit, and a reliable estimate can be made of the amount of the obligation.

Provisions are charged as an expense to profit or loss in the year that the Company becomes aware of the obligation, and are measured at the best estimate at the Balance Sheet date of the expenditure required to settle the obligation, taking into account relevant risks and uncertainties.

When payments are eventually made, they are charged to the provision carried in the Balance Sheet.

2. INCOME INCLUDES THE FOLLOWING:

	Unrestricted funds	Restricted funds	**Total**	**Total**
			2024	**2023**
	€	€	**€**	**€**
Donations and Legacies and Fundraising				
Corporate donations	295,168	-	295,168	117,058
Individual donations	138,896	-	138,896	53,530
Legacies and covenants	146,674	-	146,674	305,724
Fundraising	20,411	76,650	97,061	44,695
Total	**601,149**	**76,650**	**677,799**	**521,007**
Charitable Activities				
Caller Outcome	-	57,789	57,789	-
Trusts & foundations		100,000	100,000	100,000
Samaritans – Contributions	135,000	-	135,000	231,421
Ireland Region Branch Contributions	27,511	-	27,511	3,673
Samaritans Regional Grant	7,821	-	7,821	49,398
Irish Prison Services	-	80,380	80,380	59,034
National Office for Suicide Prevention Funding	-	587,994	587,994	600,295
Mental Health Ireland	-	-	-	30,000
Total	**170,332**	**826,163**	**996,495**	**1,073,821**
Investment Income	**201**	**-**	**201**	**-**
Total Income and Endowments	**771,682**	**902,813**	**1,674,495**	**1,594,828**

In 2023, of the total income from charitable activities, €284,492 was to unrestricted funds and €789,329 was to restricted funds. The Company received donated services during the year. The economic benefits of these services cannot be quantified.

Government Grant received in the Year

Health Service Executive

Name of grant:	Section 39, Health Act 2004
Purpose:	Provision of Charitable Activities
Amount Received:	€587,994 for the Financial Year ended 31st March 2024
Amount taken into Income:	€587,994.

3. EXPENDITURE INCLUDES THE FOLLOWING:

	Designated funds	Unrestricted funds	Restricted funds	**Total 2024**	**Total 2023**
	€	€	€	**€**	**€**
Fundraising	**93,475**	**63,410**	**-**	**156,885**	**116,355**
Charitable Activities					
Website Cost	5,217	-	-	5,217	-
Satellite Hub		5,485	-	5,485	-
Branch Allocation	(10,000)	-	-	(10,000)	100,000
Publicity and Advertising	-	16,389	97,331	113,720	106,867
National network telephone support and maintenance	-	129,235	-	129,235	129,838
Festival	-	39,702	-	39,702	26,813
Training and seminars	-	4,160	-	4,160	5,952
NI policy and recruitment	-	-	156,703	156,703	114,741
Freecall Ireland	-	-	659,877	659,877	455,942
Self-Harm Research	-	-	-	-	40,198
Prison Listening Scheme	-	-	67,188	67,188	59,506
Support costs	82,428	334,437	51,411	468,276	458,789
Governance costs	-	5,865	-	5,865	46,683
Total charitable activities	**77,645**	**535,273**	**1,032,510**	**1,645,428**	**1,545,329**
Total expenditure	**171,120**	**598,683**	**1032,510**	**1,802,313**	**1,661,684**

In 2023, of the total expenditure from charitable costs, €461,997 was to unrestricted funds and €777,503 was to restricted funds and €305,829 was designated funds.

4. ACTIVITIES INCLUDED IN SUPPORT AND GOVERANCE

		2024 Support costs	2024 Governance costs	2024 Support & Governance costs	2023 Support & Governance costs
		€	€	€	€
	Cost driver				
Rent					
Wages & Salaries	Headcount	295,100	-	295,100	311,246
Legal & Consultancy Fees	Expenditure	-	1,640	1,640	103,892
Meetings & Travel Expenses	Expenditure	5,353	-	5,353	14,886
Office Costs	Expenditure	20,143	-	20,143	25,404
Auditors' remuneration	Expenditure	-	4,225	4,225	5,467
Pension	Expenditure	36,349	-	36,349	33,014
Recruitment Costs	Expenditure	-	-	-	180
Rent	Expenditure	76,346	-	76,346	-
Refund to Central Charity	Expenditure	34,985	-	34,985	11,383
Total support and governance expenditure		**468,276**	**5,865**	**474,141**	**505,472**

5. STAFF COSTS

Number of employees

	2024	2023
Administration support	**2**	**2**
Charitable Activities	**13**	**12**

Staff Costs

		2024	2023
		€	€
Wages and salaries	Administration Support	103,282	132,506
	Charitable Activities	666,797	601,789
Employer's PRSI	Administration Support	11,413	14,643
	Charitable Activities	73,680	66,498
Staff pension costs		36,349	33,014
		891,521	**848,450**

The employment contracts rest with Central Charity.
Three members of staff received remuneration in the band €60,000 to €70,000 (2023; two)
One member of staff received remuneration in the band €90,000 to €100,000 (2023: nil)
Executive Director Salary for the year 31st March 2024 of €93,225 was funded by Central Charity: (€75,922 in year ended 31st March 2023).
Directors' remuneration and transactions: the directors serve on the board in a voluntary capacity and received no fees or remuneration for their time spent carrying out these duties.

6. NET INCOMING RESOURCES FOR THE YEAR

	2024 €	2023 €
Result for the year is arrived at after charging:		
Depreciation	**560**	**719**
Auditor's remuneration	**4225**	**5,467**

7. TANGIBLE FIXED ASSETS

	Fixtures, fittings and equipment €	Total €
Cost or valuation		
At 1 April 2023	185,151	185,151
Additions	2,254	2,254
Disposal	-	-
At 31 March 2024	**187,405**	**187,405**
Depreciation		
At 1st April 2023	184,295	184,295
Charge for the year	560	560
Disposal	-	-
At 31 March 2024	**184,855**	**184,855**
Net book value		
At 31 March 2023	**856**	**856**
At 31 March 2024	**2,550**	**2,550**

The assets are used for direct charitable purposes.

8 DEBTORS

	2024	2023
	€	€
Trade Debtors	41,340	13,032
Prepayments	22,886	7,086
Debtors falling due with one year	**64,226**	**20,118**

9 CASH AND CASH EQUIVALENTS

	2024	2023
	€	€
Cash at bank and in hand	1,015,894	1,176,358
Short term deposits	377,580	377,379
	1,393,474	**1,553,737**

10 CREDITORS: FALLING DUE WITHIN ONE YEAR

	2024	2023
	€	€
Trade Creditor	19,293	17,767
Accruals	15,669	8,664
Central Charity	-	2,225
PAYE and Social Welfare	25,213	18,162
	60,175	**46,818**

11 STATEMENT OF MOVEMENT ON FUNDS

	Designated funds	Unrestricted fund	Restricted fund	Total
	€	€	€	€
Balance at beginning of year	292,816	614,872	620,205	1,527,893
Net incoming resources, before transfers	(171,120)	172,999	(129,697)	(127,818)
Transfers	-	-	-	-
Balance at end of year	**121,696**	**787,871**	**490,508**	**1,400,075**

12 ANALYSIS OF MOVEMENT IN FUNDS

	Designated funds	Unrestricted fund	Restricted fund	Total
	€	€	€	€
Opening balance	292,816	614,872	620,205	1,527,893
Income	-	771,682	902,813	1,674,495
Charitable activities costs	4,783	(194,970)	(981,099)	(1,171,286)
Governance costs	-	(5,865)	-	(5,865)
Support costs	(82,428)	(334,438)	(51,411)	(468,277)
Fundraising	(93,475)	(63,410)	-	(156,885)
Closing balance	**121,696**	**787,871**	**490,508**	**1,400,075**

The designated reserve will cover spend to be realised in 2024/25 to support the implementation of the Samaritans Ireland National Plan, and the ongoing Samaritans Ireland Governance and Structure review work and website development.

13 PAYMENTS TO BOARD MEMBERS

No payments have been made to Board Members in respect of remuneration during the year.
Vouched expense reimbursements to Board Members totalled €nil (2023 nil).

14 COMPANY STATUS

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.

15 RELATED PARTY TRANSACTIONS

In accordance with FRS 102, 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.

16 STATEMENT OF FUNDS

	Balance at 01/04/2023 €	Income €	Expenditure €	Transfers €	Balance at 31/03/2024 €
Unrestricted Funds					
Unrestricted reserves	614,872	771,682	(598,683)	-	787,871
Designated funds	292,816	-	(171,120)	-	121,696
Total Unrestricted Funds	**907,688**	**771,682**	**(769,803)**		**909,567**
Restricted Funds					
Trusts and Foundations	79,396	100,000	(124,129)	-	55,267
Irish Prison Services	260	80,380	(68,728)	-	11,912
Freecall	540,549	587,994	(792,223)	-	336,320
Caller Outcome	-	57,789	-	-	57,789
Fundraising	-	76,650	(47,430)	-	29,220
Total restricted funds	**620,205**	**902,813**	**(1,032,510)**	**-**	**490,508**
	1,527,893	**1,674,495**	**(1,802,313)**	**-**	**1,400,075**

17 POST BALANCE SHEET EVENTS

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

18 FREECALL 116123

The Ibec group Telecommunications Industry Ireland (TII) supports the operation of the 116123 from the relevant telecommunications network companies. This service has been supported by a consortium of companies who have sponsored the costs of all relevant call charges since the introduction of the service in March 2014 and in March 2019 extended this partnership and agreed to support the helpline until 2024. This is a gift-in-kind, and we are unable to quantify the cost.

19 APPROVAL OF THE FINANCIAL STATEMENTS

The Directors approved the Financial Statements on 25th June 2024

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Certificate of Completion

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