

SAMARITANS

Powys (Llandrindod Wells)

ANNUAL REPORT APRIL 2024 TO MARCH 2025

David Davies, Catherine Dornan
and Kirsty Williams

Branch Directors

Branch Directors' Report April 2024 – March 2025

April 2024 – January 2025

This is going to be a joint report between three Directors. David from April 2024 to January 2025 and Catherine and Tess for the period of Jan 2025 to now. The period from April 2024 was one of consolidation. We had completed the refurbishment of the branch and were using the new meeting room on a regular basis. For the AGM in October, we installed a large screen TV and linked it all in to the Branch Wifi system to give us our first Hybrid meeting with people attending in person and others dialling in to the Zoom link. We also had an excellent presentation on the prison system, how the listener scheme works and how difficult it is for prisoners leaving prison. As previously reported, the Chief Executive of Samaritans Central Charity visited in June 2024 as part of a tour of branches and a number of listening volunteers dropped in to talk to her. This may have been the start of Future Proofing.

Lots of Outreach events over the year included the Freshers Fairs at NPTC colleges in Newtown and Brecon, the RWAS (Royal Welsh Agricultural Show), a presentation to Brecon Students in the Gair and a presentation to The Rotary Club in Builth.

In November Christine the Regional Director appointed David as Regional Outreach Officer for Wales. So when his term as Director finished, he took on the new role.

David Davies

February 2025 to end of March 2025

We took on the role of Co-Directors at the beginning of February with a mix of enthusiasm, energy....and innocence!

Our first priority was to put together a new Branch Leadership team, extended to include new Deputy Directors for Recruitment and Outreach (Anya) and Training and Skills (Ruth). We also appointed Keith Foster, a support volunteer, as Building and Facilities Officer to co-ordinate a team responsible for the management of building and maintenance.

It was particularly important to focus attention on recruitment so that we had enough potential listeners signed up for the training programme which began at the end of March.

With the aim of clearer governance and structure we decided to hold separate meetings for the Trustees. We now meet quarterly, focusing on operating in line with our charitable aims and legal requirements.

We held a Special General Meeting on 9th March during which we were able to formally thank Dave for his tireless work as Director for the past 4 years. We were also able to update the branch members on our finances, change of Examiner of Accounts, Outreach, Recruitment and Training. There was a presentation from Sian Jones on the "Our Farming Our Future" project and from Neil Ingham on projects in Wales.

The branch hosted a Regional Development Day on 29th March. We'd like to make our new facilities available for other regional meetings in the future.

Kirsty Williams (Tess)
Catherine Dornan

Buildings Report

An update on works being carried out on the Samaritans buildings, 1-2 High Street, Llandrindod Wells.

In December 2024 I carried out a building inspection and fire assessment. An on-line spreadsheet was compiled and shared with other key people. I also looked through the list of preferred contractors and collected qualifications and insurance details from them. (Some were identified as not having appropriate insurance, and some refused to send details.) We

identified a shortfall in available handymen and Jonathon Williams (Bristol Gas) added domestic and commercial property maintenance to his insurance policy to help us out. A working group was also formed to prioritise any required work.

The following has been completed:

- Handrails are fitted now on both sets of stairs. (The width is a little under the recommended measurement, but we can live with this.)
- The tap has been changed in the downstairs WC
- Light bulbs and starters are changed on lights that have failed. (There is still an issue with the emergency light in the gas cupboard room which will be addressed soon).
- A bell has been fitted on the bottom door of the shop. (We have asked if a security mirror is still required)
- Jonathon has fitted required smoke brushes on the fire doors to protect the stairwells, and adjusted/repared the self-closers. Note – we have decided to protect the staircase by upgrading the fire doors, and leave the other lower rated fire doors as they are. The boilers have been serviced and re-commissioned, including the kitchen boiler. (Please can the combustibles that have accumulated in front of the boiler be moved. They are a fire hazard and will fail any future safety inspection). Beacon have serviced the fire alarm (we are having quality and communication issues with Beacon – Bernie is looking at alternative alarm and security engineers).
- After putting out a tender for the work, a company from Hereford – Altior Construction - have fitted sound insulation to the duty room, removed the rattling light fittings and replaced them with 4000K warm LEDs. I'm told the room is now comfortable and affords a good working environment.
- Outside, Jonathon has weeded and weed-killed outside. He will be cutting back the wisteria once it has fruited. He has offered to shore up the wall that has failed between the raised garden next door.
- On our job list we have, still outstanding:
- I have provided a link to our on-line fire marshal training, but this has not been completed by everyone who needs it.
- Lift release training is being arranged.
- We are looking at a Lone working Policy – I have suggested looking at 'Solo Protect' devices.
- The shop staff have requested permanent' (not sticky) strips at the top of stairs where there is a change in levels – we need to confirm this is still a requirement.
- A bookcase in the children's department in No 1 shop needs to be fixed to the wall (we have the fixtures)
- Health & Safety Notice boards are required in the training room & kitchen on the 1st floor.
- PAT testing is required for the Office Computers.
- The electronic lock on the door from the shop to the lift/kitchen area in No 1 to be removed and put on the door next to the kitchen at the top of the stairs to the basement storerooms.
- An electronic lock to be fitted to the door into the corridor past the lift.
- Additional coat hooks are required in the narrow corridor.
- An external socket is to be fitted in the car park for charging electric vehicles.
- Better lighting has been requested for the car park.
- A handrail for outside 'side' Ithon Road door is needed before next winter.
- We have been asked to provide a shelf in the cloakroom for bags, and shelves in 'Royal Welsh' cupboard No 1, 2nd floor
- There are some faults that require rectifying, mostly by Beacon:

- The external corner door Intercom video and keypad unit are not functioning.
- The intruder alarm system is now displaying a 'battery fault warning notification' and is not functioning.
- An internal camera is required to cover the first-floor lift and right lift side corridor.
- Bernie has requested removal of the 'links' to enable the Paxton system to take control of lift operations and add a custom manual override facility once the Paxton system goes live.

Obviously, works are dependent on available funds, so we are constantly prioritising to keep the building as safe and comfortable as possible.

Keith Foster

Outreach Report

Outreach activities to spread awareness of the Samaritans work and service provision continued throughout the year.

As usual we took stands and visited some of the NPTC Group of colleges where we spoke to young people between the ages of 16 and 24. At both Brecon and Newtown colleges we attended Freshers' Week in the early Autumn and the Health and Wellbeing Fair in the Spring.

Powys Samaritans were also part of the Samaritans Cymru team which covered the Royal Welsh Agricultural Show in Builth. We attended all four days of the show along with our colleagues from the South Wales Valleys. Aberystwyth, Cardiff and Swansea to increase awareness of the Samaritans work particularly amongst the farming community and related agricultural industries. In a similar vein we supported Hereford Samaritans at the Shobdon Airfield Open Day and at the Kington Country Show.

The Hay festival in May offered us the opportunity for fundraising as well as raising awareness.

Finally, in March 2025, we took tables at the Knighton Food Market and then the Presteigne Food Market. At these events we focussed on raising awareness of our presence in the local community as well as recruitment.

Powys Samaritans have been active in attending regional outreach meetings with other Welsh branches to promote collaboration and best practice in the region. One of our volunteers has recently been appointed Regional Outreach Director covering mid and South Wales.

Kate Roberts (Any), deputy for outreach

Volunteer Care Report

I took on the role of Volunteer Care leader when Tess and Catherine became the new Co-Directors of the branch in April of this year, and Catherine had to step down from being Volunteer Care leader to take up her new role. The team also includes Michael, Maggie, and Mary Sterry and Pauline who are long-standing shop volunteers.

Eight new Samaritans started the training this year with Ruth, and six completed the course. Those six are almost all through their embedding and due to be full volunteers by November. June Phillips (Liz) a long-standing listener, died this year and is remembered with affection and gratitude. Dawn, who played a full part in the Volunteer Group, resigned during the year and Edd moved to a London branch.

Progress was made on a 'Volunteer leavers' form with questions re-phrased to make them more 'open'. It was also decided that, when a volunteer resigns, they would initially be contacted for an informal chat. Nell agreed to take on the role.

A 'Listening skills' session, led by Ruth, was organised in June for shop volunteers, with 16 attending. They felt that it was very useful for honing their own listening skills, particularly when customers come into the shop and want to talk. It also helped them identify when it would be more appropriate to pass on cards with the listening service telephone number.

The first Newsletter for volunteers for this branch was sent out in July. It contained a few light-hearted bits of information about some volunteers and pictures and information on outreach work. It is intended to inform and connect volunteers in the branch a little more and will be perfected over the next issues. It will be brought out every two to three months.

For security reasons a new 'signing in' and 'signing out' book has been created for volunteers to sign. This is working well and means that in case of emergency there is an awareness of exactly who is in the building at any one time.

No social events for volunteers took place this year but it is intended that we should have one in the coming year, hopefully making use of our branch building, and including all shop and listening volunteers.

Miranda Bourdillon, deputy for volunteer care

Training Report

We had a Core Training intake of New Samaritans in Spring 2024, initially starting with 8, ending with 6 new volunteers being paired with mentors. By the time they had completed their Embedding training sessions and probation, 4 continued into full membership.

In April we ran a Face-to-Face Outreach session, in conjunction with trainers from the South Wales Valleys and Hereford branches. We repeated the session later in the year, to catch up a few more volunteers interested in reaching out to callers at events away from the centre.

In June 2024 we ran a Listening Skills session for the shop volunteers, at their request, and later in the year offered the DEI (Diversity, equity and inclusion) training, as well as Fire Safety awareness, to a small group of the shop volunteers.

August 2024 - we ran some Leader training, to increase our pool of leaders.

November saw the introduction of the Listening Centre technology, and we offered several sessions of training and familiarisation, before the project went live. This proved very useful to volunteers.

In March 2025 we started a new intake of Core training, with 8 New Samaritans starting, and 6 completing the course.

The training team of Ruth, Tess and Catherine was expanded to include Andrew, who has proved very quickly that we were right to spot his potential. As ever, we are so grateful to Bernie for the huge amount of 'behind the scenes' technical support, Shirley for managing the DBS system, and to Nell for selecting, training, encouraging and supporting the mentors. New Samaritans coming into the branch would not be possible without the dedication of the mentors, so we are indebted to them too (especially when they agree to help with the Mock Duty on the last session of Core Training!)

I hope that the next year will offer many opportunities for training, and meeting with our colleagues, in the lovely training room.

Ruth, deputy for training and skills

Shop

The shop is now in its 16th year and over half a million pounds has been taken in sales over that period. Due to the dedicated support of all shop volunteers in their various roles we have kept the shop open and fully stocked throughout the year resulting in increased sales. Year ending sales were £67,262.

A big thank you to Alison and Catherine for their continued support at our committee meetings and liaising with the senior management team.

We now have named volunteers in charge of various departments and a new induction process for volunteers which includes a welcome pack.

The Shop Facebook page is invaluable in informing the general public about our stock and latest developments. The Shop WhatsApp group keeps volunteers informed and is so useful for filling gaps in the rota.

There is never a dull moment, the shop is always a hive of activity whether it is serving the general public or preparing the donations ready for sale. Managing the quality and quantity of donations is becoming a greater problem because recycling is an issue for all charity shops.

The general public is always complimentary about the shop and our diverse multicultural customers, including many regulars, find it a friendly, welcoming place to chat and spend their money.

Rosemary and Aprille

Financial Report

I report on the financial year ended 31 March 2025. The branch is financially independent of the Samaritans Central Charity and has to raise sufficient income to fund all its activities and pay a small contribution to the central charity for services provided by them. The branch has four bank accounts. Payments (other than internal transfers between these four accounts) require authorisation by two signatories.

Fund-raising Activities

The branch owns and runs a successful double-fronted shop at 1 & 2 High Street. The shop has no employees and is run and staffed entirely by volunteers. All the proceeds of the shop are used to fund the branch. The total income from the shop from 2011 to the present day exceeds half a million pounds! The shop volunteers have achieved this excellent result by working hard over a sustained period. Thank you.

Thanks also to those people that donate goods to the shop and to the shop customers. Without you the shop would cease to exist.

Other fund-raising activities include collections by branch volunteers at the Hay Festival. Thanks to everyone involved in fund raising.

Total income for the year was £83,169 a decrease of £29,402 on 2023/2024. The income from our own fund-raising activities was little changed; however, the grant applications made during the year were less successful.

Our income is boosted by Gift Aid of over £2,000 on donations from individuals. This is a scheme run by HMRC that allows the branch to reclaim tax paid. If you pay income tax or capital gains tax the branch may be able to benefit by reclaiming some of the tax – please ask me for details of how to do this.

Costs

As a charity we benefit from Mandatory Rate Relief of 80%. We also benefit from Discretionary Relief and Transitional Relief. Thankfully this reduces our rates bill to zero. On the other hand, most of our costs have risen substantially over the last few years, in particular energy costs (electricity and gas) are much higher. We are endeavouring to reduce consumption by, for example, replacing old lights with LED lights. Volunteers can help reduce costs by switching off lights when they are not needed.

Branch policy is that volunteers should not be out-of-pocket as a result of travelling to the branch for shifts or training. Volunteers are invited to claim mileage expenses for necessary travel and these are re-imbursed according to the rates permitted by HMRC. This re-imbursement is particularly important for the volunteers who travel the greatest distances to Llandrindod Wells, for some more than 25 miles each way.

Financial Position

The accounts show a net deficit (expenditure) of £10,908 compared with a net surplus (income) of £59,509 in the previous year. This very substantial change is caused by the

greatly reduced value of grant income this year and the timing of planned expenditure on building alterations associated with creating our new training facilities. The charity has no current plans for further expenditure on this scale.

We benefited from a short-term loan from a volunteer that allowed us to complete the training facilities a few months before we had all the funds available. The loan was fully repaid on the agreed time scale during the financial year so that it doesn't show on the balance sheet.

Reserves Policy

The Trustees have carried out a review of the Charity's reserves as at 31st March 2025 and confirm the following:

- The total value of funds the Charity holds at 31st March 2025 is £459,739 (which can only be realised by disposing of its tangible fixed assets);
- £250,000 of these funds are restricted;
- These funds have been calculated after taking into consideration the outstanding mortgage amount at 31st March 2025 of £75,017. The mortgage is due to be fully paid off by 2036;
- In the short term, the Charity has sufficient Current Assets: Cash at Bank & In Hand (£46,816) to cover its Current Liabilities and continue for a further 10.8 months in the unlikely event that all funding ceases (based on total unrestricted expenditure of £87,133 less one-off cost of building alterations of £35,422 for the year ended 31st March 2025);
- In the long term, the Trustees acknowledge that the premises would need to be sold and/or costs reduced to meet its ongoing mortgage commitments if all funding ceased for longer than a 10.8 month period.

Thanks

We are very grateful to everyone who contributes to the branch: individuals who donate to the shop, buy from the shop, or donate cash, and the organisations large and small that give grants. Also, to Powys County Council who give us discretionary rate relief in addition to mandatory rate relief.

I thank Glyn Jones of Mid Wales Accountants Ltd who has produced and examined our accounts for many years and to Davina Hutchinson who has taken on that role from 2024-25.

I give particular thanks to three volunteers. Maggie and Katrina for being second signatories for the bank transactions. Also to Gerry for banking the shop income.

Phil King

Branch Treasurer

Independent Examiner's Report to the Trustees of Powys Samaritans in Llandrindod Wells

For the year ended 31st March 2025

I report to the Trustees on my examination of the accounts of Powys Samaritans in Llandrindod Wells (the CIO) for the year ended 31st March 2025.

Respective Responsibilities of Trustees and Examiner

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. Accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. The accounts do not accord with those records; or
3. The accounts do not comply with the applicable requirements concerning the form and content of the accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give "a true and fair view" which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

DE Hutchinson

Date: 26/8/2025

Davina Hutchinson ACMA

Garden Cottage

Brynwern Hall

Llanfihangel Brynpabuan

Builth Wells

Powys

LD2 3SE

Statement of Financial Activities

For the year ended 31st March 2025

	Restricted £	Unrestricted £	2025 Total £	2024 Total £
Income from				
Donations & legacies ²	-	11,882	11,882	15,356
Charitable activities ³	-	2,750	2,750	27,550
Trading activities	-	67,262	67,262	68,902
Investments	-	1,202	1,202	611
Other income	-	73	73	152
Total income	-	83,169	83,169	112,571
Expenditure on				
Raising funds	229	6,653	6,882	7,814
Charitable activities ⁴	6,715	80,480	87,195	45,247
Other	-	-	-	-
Total expenditure	6,944	87,133	94,077	53,061
Net income/(expenditure)	(6,944)	(3,964)	(10,908)	59,509
Transfers between funds	493	(493)	-	-
Net movement in funds ⁵	(6,451)	(4,457)	(10,908)	59,509
Reconciliation of funds				
Balance brought forward	256,451	214,196	470,647	411,138
Total funds carried forward	250,000	209,739	459,739	470,647
	=====	=====	=====	=====

Balance Sheet

For the year ended 31st March 2025

	2025 £	2024 £
Fixed Assets		
Tangible assets ⁸	496,597	497,802
	<hr/>	<hr/>
Current Assets		
Debtors ⁹	-	-
Cash at bank and in hand	46,816	60,763
	<hr/>	<hr/>
Liabilities		
Creditors: amounts falling due within 1 year ¹⁰	8,657	7,596
	<hr/>	<hr/>
Net Current Assets	38,159	53,167
	<hr/>	<hr/>
Creditors: amounts falling due after 1 year ¹¹	75,017	80,323
	<hr/>	<hr/>
Net Assets ¹²	459,739	470,647
	=====	=====
Funds ¹³		
Restricted funds invested in fixed assets	250,000	256,451
Restricted funds - cash based	-	-
<i>Unrestricted funds:</i>		
General funds invested in fixed assets	246,597	247,802
General funds - cash based	(36,858)	(33,606)
	<hr/>	<hr/>
Total Charity Funds	459,739	470,647
	=====	=====

Approved by the Trustees on 26/8/2025 and signed on their behalf by:



Notes to the Financial Statements

For the year ended 31st March 2025

1 Accounting Policies

a Basis of preparation

The Financial Statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable in charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Powys Samaritans in Llandrindod Wells meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b Going concern basis of accounting

The accounts have been prepared on the assumption that the Charity is able to continue as a going concern, which the Trustees consider having regard to the current level of unrestricted reserves. There are no material uncertainties about the Charity's ability to continue as a going concern.

c Income

Income is recognised when the Charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from the government and other grants, whether "capital" grants or "revenue" grants is recognised when the Charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income from commissions, or fees, is recognised when earned and is deferred when received in advance.

d Donated services and facilities

Donated professional services and donated facilities are recognised as income when the Charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the Charity of the item, is probable

and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services and facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

e Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity: this is normally upon notification of the interest paid or payable by the bank.

f Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the Charity. Designated funds are unrestricted funds of the Charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the Charity's work or for specific projects being undertaken by the Charity.

g Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h Allocation of support and governance costs

Support costs are those functions that assist the work of the Charity but do not directly undertake charitable activities. These costs have been 100% allocated to Charitable Activities.

i Tangible fixed assets

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life.

The depreciation rates in use are as follows:

Buildings & Improvements - no depreciation

Equipment – 25% straight line

j Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

k Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

l Creditors

Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

m Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

n Accounting estimates and key judgements

In the application of the Charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from the other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements are depreciation as described in note i. above.

2 Income from Donations & Legacies

	Restricted	Unrestricted	2025	2024
	£	£	£	£
Donations	-	9,456	9,456	13,248
Gift Aid	-	2,426	2,426	2,108
Total donations & legacies	-	11,882	11,882	15,356
	=====	=====	=====	=====

A total of £4,351 was received in donations from volunteers who wish to remain anonymous. One of the charity's supporters kindly loaned the Charity £5,000 which was fully repaid during the year. The supporter wishes to remain anonymous.

3 Income from Charitable Activities

	Restricted	Unrestricted	2025 Total	2024 Total
	£	£	£	£
Groundwork UK grant	-	-	-	1,550
National Lottery grant	-	-	-	10,000
Postcode Lottery grant	-	-	-	14,000
Samaritans Cymru	-	2,500	2,500	2,000
Presteigne & Norton Town Council	-	250	250	-
Total income from charitable activities	-	2,750	2,750	27,550
	=====	=====	=====	=====

4 Expenditure on Charitable Activities

	Restricted	Unrestricted	Total 2025	Total 2024
	£	£	£	£
Telephone	249	2,214	2,463	2,177
Utilities	-	10,037	10,037	7,571
Volunteer Travel	-	11,623	11,623	7,595
Training	-	49	49	19
Alterations (1 High St)	6,466	35,422	41,888	10,932
Maintenance	-	3,970	3,970	4,905
Outreach Costs	-	520	520	80
Sundry	-	413	413	262
Depreciation	-	1,205	1,205	404
Independent Examiner	-	400	400	732
SAMC Contribution	-	5,103	5,103	2,400
Loan Interest	-	4,263	4,263	4,538
Housekeeping	-	3,138	3,138	955
Insurance	-	2,123	2,123	2,678
Total expenditure on charitable activities	6,715	80,480	87,195	45,247
	=====	=====	=====	=====

5 Net Movement in Funds - this is stated after charging:

	2025	2024
	£	£
Depreciation	1,205	404
Loss on disposal of fixed assets	-	-
Operating lease payments	-	-
Trustees' remuneration	-	-
Trustees' reimbursed expenses*	1,559	-
Independent examiner's remuneration	400	732
	=====	=====

*C Dornan £355; A Davies (resigned as a trustee during the year) £992; D Davies £167; P King £45

6 Staff Costs and Numbers – staff costs were as follows:

	2025	2024
	£	£
Salaries and wages	-	-
Social security costs	-	-
Pension costs	-	-
	=====	=====

No employee earned more than £60,000 during the year.

	2025	2024
	£	£
Average head count FTE	-	-
	=====	=====

7 Taxation

The Charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

8 Tangible Fixed Assets

	New Premises	Property Improvements	Equipment	Total
	£	£	£	£
Cost				
At 1 st April 2024	379,383*	117,214	9,269	505,866
Additions in year	-	-	-	-
Disposals in year	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 st March 2025	379,383	117,214	9,269	505,866
	<hr/>	<hr/>	<hr/>	<hr/>
Depreciation				
At 1 st April 2024	-	-	8,063	8,063
Charge for year	-	-	1,206	1,206
On disposals	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 st March 2025	-	-	9,269	9,269
	<hr/>	<hr/>	<hr/>	<hr/>
Net Book Value				
At 31 st March 2025	379,383	117,214	-	496,597
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 st March 2024	379,383	117,214	1,206	497,802
	<hr/>	<hr/>	<hr/>	<hr/>

*£250,000 was restricted funding received from WAG and would need to be refunded if the building was sold for any other purpose other than that for which it was awarded.

9 Debtors

	2025	2024
	£	£
Trade debtors	-	-
	<hr/>	<hr/>
	-	-
	<hr/>	<hr/>
	<hr/>	<hr/>

10 Creditors: amounts due within 1 year

	2025	2024
	£	£
Mortgage – 12 months capital repayment	5,306	5,306
Accruals: Independent Examiner's fee	400	732
Accruals: SAMC contribution 24/25	2,951	1,558
	<hr/>	<hr/>
	8,657	7,596
	=====	=====

11 Creditors: amounts falling due in more than 1 year

	2025	2024
	£	£
Powys Samaritans Loan – HSBC	75,017	80,323
	=====	=====

12 Analysis of Net Assets Between Funds

	Restricted Funds	Designated Funds	General Funds	Total 2025
	£	£	£	£
Current Year				
Tangible fixed assets	250,000	-	246,597	496,597
Current assets	-	-	46,816	46,816
Current liabilities	-	-	(8,657)	(8,657)
Long term liabilities	-	-	(75,017)	(75,017)
	<hr/>	<hr/>	<hr/>	<hr/>
Net assets 31.03.25	250,000	-	209,739	459,739
	=====	=====	=====	=====
	Restricted Funds	Designated Funds	General Funds	Total 2024
	£	£	£	£
Prior Year				
Tangible fixed assets	250,000	-	247,802	497,802
Current assets	6,451	-	54,312	60,763
Current liabilities	-	-	(7,596)	(7,596)
Long term liabilities	-	-	(80,323)	(80,323)
	<hr/>	<hr/>	<hr/>	<hr/>
Net assets 31.03.24	256,451	-	214,196	470,647
	=====	=====	=====	=====

13 Movement in Funds *General Funds have been restated

Current Year	At 1 April 2024 £	Income £	Expenditure £	Transfer funds £	At 31 March 2025 £
Restricted Funds					
National Lottery	6,451	-	(6,944)	493	-
WAG capital grant	250,000	-	-	-	250,000
	-----	-----	-----	-----	-----
Total Restricted Funds	256,451	-	(6,944)	493	250,000
	-----	-----	-----	-----	-----
Unrestricted Funds*					
General Funds invested in fixed assets	247,802	-	(1,205)	-	246,597
General Funds	(33,606)	83,169	(85,928)	(493)	(36,858)
	-----	-----	-----	-----	-----
Total Unrestricted Funds	214,197	83,169	(87,133)	(493)	209,739
	-----	-----	-----	-----	-----
Total Funds	470,647	83,169	(94,077)	-	459,739
	=====	=====	=====	=====	=====
 <i>Prior Year</i>	 <i>At 1 April</i>			<i>Transfer</i>	<i>At 31 March</i>
	<i>2023</i>	<i>Income</i>	<i>Expenditure</i>	<i>funds</i>	<i>2024</i>
	£	£	£	£	£
<i>Restricted Funds</i>					
National Lottery	-	10,000	(3,549)	-	6,451
WAG capital grant	250,000	-	-	-	250,000
	-----	-----	-----	-----	-----
<i>Total Restricted Funds</i>	250,000	10,000	(3,549)	-	256,451
	-----	-----	-----	-----	-----
<i>Unrestricted Funds</i>					
<i>Designated Funds</i>	-	-	-	-	-
	-----	-----	-----	-----	-----
<i>General Funds</i>	161,138	102,571	(49,512)	-	214,197
	-----	-----	-----	-----	-----
<i>Total Unrestricted Funds</i>	161,138	102,571	(49,512)	-	214,197
	-----	-----	-----	-----	-----
<i>Total Funds</i>	411,138	112,571	(53,061)	-	470,647
	=====	=====	=====	=====	=====

Independent Examiner's Report to the Trustees of Powys Samaritans in Llandrindod Wells

For the year ended 31st March 2025

I report to the Trustees on my examination of the accounts of Powys Samaritans in Llandrindod Wells (the CIO) for the year ended 31st March 2025.

Respective Responsibilities of Trustees and Examiner

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. Accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. The accounts do not accord with those records; or
3. The accounts do not comply with the applicable requirements concerning the form and content of the accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give "a true and fair view" which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

DE Hutchinson

Date: 26/8/2025

Davina Hutchinson ACMA

Garden Cottage

Brynwern Hall

Llanfihangel Brynpabuan

Builth Wells

Powys

LD2 3SE

Statement of Financial Activities

For the year ended 31st March 2025

	Restricted £	Unrestricted £	2025 Total £	2024 Total £
Income from				
Donations & legacies ²	-	11,882	11,882	15,356
Charitable activities ³	-	2,750	2,750	27,550
Trading activities	-	67,262	67,262	68,902
Investments	-	1,202	1,202	611
Other income	-	73	73	152
Total income	-	83,169	83,169	112,571
Expenditure on				
Raising funds	229	6,653	6,882	7,814
Charitable activities ⁴	6,715	80,480	87,195	45,247
Other	-	-	-	-
Total expenditure	6,944	87,133	94,077	53,061
Net income/(expenditure)	(6,944)	(3,964)	(10,908)	59,509
Transfers between funds	493	(493)	-	-
Net movement in funds ⁵	(6,451)	(4,457)	(10,908)	59,509
Reconciliation of funds				
Balance brought forward	256,451	214,196	470,647	411,138
Total funds carried forward	250,000	209,739	459,739	470,647
	=====	=====	=====	=====

Balance Sheet

For the year ended 31st March 2025

	2025 £	2024 £
Fixed Assets		
Tangible assets ⁸	496,597	497,802
	<hr/>	<hr/>
Current Assets		
Debtors ⁹	-	-
Cash at bank and in hand	46,816	60,763
	<hr/>	<hr/>
Liabilities		
Creditors: amounts falling due within 1 year ¹⁰	8,657	7,596
	<hr/>	<hr/>
Net Current Assets	38,159	53,167
	<hr/>	<hr/>
Creditors: amounts falling due after 1 year ¹¹	75,017	80,323
	<hr/>	<hr/>
Net Assets ¹²	459,739	470,647
	=====	=====
Funds ¹³		
Restricted funds invested in fixed assets	250,000	256,451
Restricted funds - cash based	-	-
<i>Unrestricted funds:</i>		
General funds invested in fixed assets	246,597	247,802
General funds - cash based	(36,858)	(33,606)
	<hr/>	<hr/>
Total Charity Funds	459,739	470,647
	=====	=====

Approved by the Trustees on 26/8/2025 and signed on their behalf by:



Notes to the Financial Statements

For the year ended 31st March 2025

1 Accounting Policies

a Basis of preparation

The Financial Statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable in charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Powys Samaritans in Llandrindod Wells meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b Going concern basis of accounting

The accounts have been prepared on the assumption that the Charity is able to continue as a going concern, which the Trustees consider having regard to the current level of unrestricted reserves. There are no material uncertainties about the Charity's ability to continue as a going concern.

c Income

Income is recognised when the Charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from the government and other grants, whether "capital" grants or "revenue" grants is recognised when the Charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income from commissions, or fees, is recognised when earned and is deferred when received in advance.

d Donated services and facilities

Donated professional services and donated facilities are recognised as income when the Charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the Charity of the item, is probable

and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services and facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

e Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity: this is normally upon notification of the interest paid or payable by the bank.

f Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the Charity. Designated funds are unrestricted funds of the Charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the Charity's work or for specific projects being undertaken by the Charity.

g Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h Allocation of support and governance costs

Support costs are those functions that assist the work of the Charity but do not directly undertake charitable activities. These costs have been 100% allocated to Charitable Activities.

i Tangible fixed assets

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life.

The depreciation rates in use are as follows:

Buildings & Improvements - no depreciation

Equipment – 25% straight line

j Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

k Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

l Creditors

Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

m Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

n Accounting estimates and key judgements

In the application of the Charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from the other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements are depreciation as described in note i. above.

2 Income from Donations & Legacies

	Restricted	Unrestricted	2025	2024
	£	£	£	£
Donations	-	9,456	9,456	13,248
Gift Aid	-	2,426	2,426	2,108
Total donations & legacies	-	11,882	11,882	15,356
	=====	=====	=====	=====

A total of £4,351 was received in donations from volunteers who wish to remain anonymous. One of the charity's supporters kindly loaned the Charity £5,000 which was fully repaid during the year. The supporter wishes to remain anonymous.

3 Income from Charitable Activities

	Restricted	Unrestricted	2025 Total	2024 Total
	£	£	£	£
Groundwork UK grant	-	-	-	1,550
National Lottery grant	-	-	-	10,000
Postcode Lottery grant	-	-	-	14,000
Samaritans Cymru	-	2,500	2,500	2,000
Presteigne & Norton Town Council	-	250	250	-
Total income from charitable activities	-	2,750	2,750	27,550
	=====	=====	=====	=====

4 Expenditure on Charitable Activities

	Restricted	Unrestricted	Total 2025	Total 2024
	£	£	£	£
Telephone	249	2,214	2,463	2,177
Utilities	-	10,037	10,037	7,571
Volunteer Travel	-	11,623	11,623	7,595
Training	-	49	49	19
Alterations (1 High St)	6,466	35,422	41,888	10,932
Maintenance	-	3,970	3,970	4,905
Outreach Costs	-	520	520	80
Sundry	-	413	413	262
Depreciation	-	1,205	1,205	404
Independent Examiner	-	400	400	732
SAMC Contribution	-	5,103	5,103	2,400
Loan Interest	-	4,263	4,263	4,538
Housekeeping	-	3,138	3,138	955
Insurance	-	2,123	2,123	2,678
Total expenditure on charitable activities	6,715	80,480	87,195	45,247
	=====	=====	=====	=====

5 Net Movement in Funds - this is stated after charging:

	2025	2024
	£	£
Depreciation	1,205	404
Loss on disposal of fixed assets	-	-
Operating lease payments	-	-
Trustees' remuneration	-	-
Trustees' reimbursed expenses*	1,559	-
Independent examiner's remuneration	400	732
	=====	=====

*C Dornan £355; A Davies (resigned as a trustee during the year) £992; D Davies £167; P King £45

6 Staff Costs and Numbers – staff costs were as follows:

	2025	2024
	£	£
Salaries and wages	-	-
Social security costs	-	-
Pension costs	-	-
	=====	=====

No employee earned more than £60,000 during the year.

	2025	2024
	£	£
Average head count FTE	-	-
	=====	=====

7 Taxation

The Charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

8 Tangible Fixed Assets

	New Premises	Property Improvements	Equipment	Total
	£	£	£	£
Cost				
At 1 st April 2024	379,383*	117,214	9,269	505,866
Additions in year	-	-	-	-
Disposals in year	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 st March 2025	379,383	117,214	9,269	505,866
	<hr/>	<hr/>	<hr/>	<hr/>
Depreciation				
At 1 st April 2024	-	-	8,063	8,063
Charge for year	-	-	1,206	1,206
On disposals	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 st March 2025	-	-	9,269	9,269
	<hr/>	<hr/>	<hr/>	<hr/>
Net Book Value				
At 31 st March 2025	379,383	117,214	-	496,597
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 st March 2024	379,383	117,214	1,206	497,802
	<hr/>	<hr/>	<hr/>	<hr/>

*£250,000 was restricted funding received from WAG and would need to be refunded if the building was sold for any other purpose other than that for which it was awarded.

9 Debtors

	2025	2024
	£	£
Trade debtors	-	-
	<hr/>	<hr/>
	-	-
	<hr/>	<hr/>
	<hr/>	<hr/>

10 Creditors: amounts due within 1 year

	2025	2024
	£	£
Mortgage – 12 months capital repayment	5,306	5,306
Accruals: Independent Examiner's fee	400	732
Accruals: SAMC contribution 24/25	2,951	1,558
	<hr/>	<hr/>
	8,657	7,596
	=====	=====

11 Creditors: amounts falling due in more than 1 year

	2025	2024
	£	£
Powys Samaritans Loan – HSBC	75,017	80,323
	=====	=====

12 Analysis of Net Assets Between Funds

	Restricted Funds	Designated Funds	General Funds	Total 2025
	£	£	£	£
Current Year				
Tangible fixed assets	250,000	-	246,597	496,597
Current assets	-	-	46,816	46,816
Current liabilities	-	-	(8,657)	(8,657)
Long term liabilities	-	-	(75,017)	(75,017)
	<hr/>	<hr/>	<hr/>	<hr/>
Net assets 31.03.25	250,000	-	209,739	459,739
	=====	=====	=====	=====
	Restricted Funds	Designated Funds	General Funds	Total 2024
	£	£	£	£
Prior Year				
Tangible fixed assets	250,000	-	247,802	497,802
Current assets	6,451	-	54,312	60,763
Current liabilities	-	-	(7,596)	(7,596)
Long term liabilities	-	-	(80,323)	(80,323)
	<hr/>	<hr/>	<hr/>	<hr/>
Net assets 31.03.24	256,451	-	214,196	470,647
	=====	=====	=====	=====

13 Movement in Funds *General Funds have been restated

Current Year	At 1 April 2024 £	Income £	Expenditure £	Transfer funds £	At 31 March 2025 £
Restricted Funds					
National Lottery	6,451	-	(6,944)	493	-
WAG capital grant	250,000	-	-	-	250,000
	-----	-----	-----	-----	-----
Total Restricted Funds	256,451	-	(6,944)	493	250,000
	-----	-----	-----	-----	-----
Unrestricted Funds*					
General Funds invested in fixed assets	247,802	-	(1,205)	-	246,597
General Funds	(33,606)	83,169	(85,928)	(493)	(36,858)
	-----	-----	-----	-----	-----
Total Unrestricted Funds	214,197	83,169	(87,133)	(493)	209,739
	-----	-----	-----	-----	-----
Total Funds	470,647	83,169	(94,077)	-	459,739
	=====	=====	=====	=====	=====
 <i>Prior Year</i>	 <i>At 1 April</i>			<i>Transfer</i>	<i>At 31 March</i>
	<i>2023</i>	<i>Income</i>	<i>Expenditure</i>	<i>funds</i>	<i>2024</i>
	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>
<i>Restricted Funds</i>					
National Lottery	-	10,000	(3,549)	-	6,451
WAG capital grant	250,000	-	-	-	250,000
	-----	-----	-----	-----	-----
<i>Total Restricted Funds</i>	<i>250,000</i>	<i>10,000</i>	<i>(3,549)</i>	<i>-</i>	<i>256,451</i>
	-----	-----	-----	-----	-----
<i>Unrestricted Funds</i>					
<i>Designated Funds</i>	-	-	-	-	-
	-----	-----	-----	-----	-----
<i>General Funds</i>	<i>161,138</i>	<i>102,571</i>	<i>(49,512)</i>	<i>-</i>	<i>214,197</i>
	-----	-----	-----	-----	-----
<i>Total Unrestricted Funds</i>	<i>161,138</i>	<i>102,571</i>	<i>(49,512)</i>	<i>-</i>	<i>214,197</i>
	-----	-----	-----	-----	-----
<i>Total Funds</i>	<i>411,138</i>	<i>112,571</i>	<i>(53,061)</i>	<i>-</i>	<i>470,647</i>
	=====	=====	=====	=====	=====