



**Guildford Samaritans  
Annual Report & Financial Statements  
For the year ended  
31 March 2024**

**Guildford Samaritans**  
**Annual Report & Financial Statements**  
**For the year ended 31 March 2024**

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**Guildford Samaritans**  
**Trustees' Annual Report**  
**For the year ended 31 March 2024**

The trustees are pleased to present their report and financial statements together with the independent examiner's report for the year ended 31 March 2024.

**Objects and Activities**

The objects of the charity are:

- (a) to enable people in Guildford and the surrounding area, as well as elsewhere, who are experiencing feelings of distress or despair, including those who may be at risk of suicide, to receive confidential emotional support at any time of the day or night in order to improve their emotional health and to reduce the incidence of suicide;
- (b) 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
- (c) to collaborate with and support the Samaritans Central Charity and its affiliated branches in fulfilling these objects.

Samaritans' vision is that fewer people die by suicide. We work to achieve this by making it our mission to alleviate emotional distress and reduce the incidence of suicidal feelings and suicidal behaviour.

**Public Benefit**

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the charity's aims and objectives in planning future activities. The charity furthers its charitable purposes for the public benefit by:

- (a) helping to provide a listening service over the telephone and web chat to members of the public throughout the UK;
- (b) supporting the Samaritans' Listener scheme in HMP Coldingley and HMP Send;
- (c) raising awareness of the Samaritans' service through regular outreach events at Guildford railway station;
- (d) delivering talks about emotional health at local schools and colleges and other organisations;
- (e) providing emotional support outside of the headquarters, including to families visiting their relatives in prison and to students and staff at the University of Surrey;
- (f) providing financial and other assistance to the Samaritans' Central Charity and other Samaritans' branches.

**Contribution made by volunteers**

The charity is run entirely by volunteers. We have around 147 active listening volunteers who typically spend three hours a week providing emotional support to those in distress. Many of these volunteers are also involved with other activities such as recruitment, training and outreach. We also have several support volunteers who help in areas such as finance and administration.

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**Achievements and Performance**

Samaritans' Central Charity conducts a Branch Quality Review every 3 years. Ours was carried out during the year and in January we were delighted to receive a glowing report, highlighting our many strengths as a branch. These include the high level of volunteer engagement, allowing our branch to deliver a wide range of activities, as well as the exceptional fundraising from our well-managed shop. These achievements are an accumulation of the hard work of so many in our branch who work together tirelessly to achieve our mission that fewer people die by suicide.

***Statistics***

At the end of March 2024, Guildford was the third largest branch (after Central London and Dublin) in terms of active listening volunteers. We ended the period with 147 active listening volunteers, the same as at the end of the previous year. The average for the period was 154, compared to 150 previously. Volunteers spent a total of 9,307 hours on the phone during the year (up from 8,813), answering 25,935 calls. We also made 307 outbound follow-up calls.

The Online Chat pilot is still ongoing, with Guildford being one of 77 branches involved during the year. The team has reduced from 30 to about 22 active volunteers, all of whom are very dedicated to the service. This has resulted in us answering fewer chats (788 versus 943). There is, however, now a growing interest from volunteers wishing to join the service, especially among our newer volunteers.

***Recruitment and Training***

The Recruitment and Training teams have had another busy year. The Recruitment Team ran ten Information Evenings on Zoom. These are designed to help potential volunteers better understand the role of the listening volunteer before deciding whether or not to apply. During the year we interviewed 57 potential volunteers and the Training Team ran three Core Development courses. This resulted in 38 trainees going through to mentoring, compared to 32 last year.

The Continuous Development Team provided a varied programme of training sessions throughout the year. These included such topics as 'What do we mean when we talk about transgender?', 'Applying our Key Policies', 'Supporting lonely callers' and 'Identifying and Managing Misuse of Service Calls'. The variety of sessions, some of which include outside guest speakers, always aims to help us develop our skills and to have a better understanding of our callers.

***Outreach***

Outreach has been incredibly active throughout the year, raising awareness of Samaritans in our community and among high-risk groups. We have had a presence at Guildford Station about every six weeks, including for the 'Brew Monday' and 'Small Talk Saves Lives' national campaigns, and we have been at the University of Surrey each week supporting students and, from last September, this has also included a weekly presence at the University's School of Veterinary Medicine. In addition, we have been raising awareness at the University's Freshers' Fairs and have assisted with the training of students for Nightline, the listening service providing emotional support for students. On top of this, we made a video of our work at the University to help other Samaritans' branches hoping to engage with their local universities. We have also been more

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**Achievements and Performance (continued)**

involved with schools and colleges, with wellbeing stands at fairs and by delivering emotional wellbeing talks to schools. In the community, we have had a presence at Surrey Pride, at Sarah Millican's show at G Live in January and at various fairs, as well as delivering talks to the Citizens Advice Bureau on raising awareness of our service for their clients. This year we have seen more volunteers get involved in Outreach, Education Outreach and Post-Incident Support to help us raise awareness of Samaritans in the local community.

***Prisons***

We have continued to support the Listener Scheme in both HMP Send and HMP Coldingley with our team of ten volunteers going into each prison to support the Listeners on a weekly or fortnightly basis. During the year we ran a training course at Coldingley and trained six more Listeners. At the end of March 2024 there were 14 trained Listeners in Coldingley and eight in Send, all providing emotional support to their fellow prisoners. During the year, Listeners in Coldingley took on average 21 calls per month and in Send they took about 31 calls per month.

***Equity, Diversity and Inclusion***

Our branch's commitment to Equity, Diversity and Inclusion (EDI) is evidenced by the appointment of a Deputy Director (DD) for EDI. An EDI work group made up of volunteers with lived and/or professional experience of the marginalised communities is working with all the DDs, resulting in the implementation of several initiatives. These include a 'Getting to Know the Branch' survey, buddy support for volunteers who want additional support to carry out their shifts, training by a transgender person about issues impacting this community and changes to the rota to accommodate parents with schoolchildren. The EDI team has also started a Knowledge Library for the branch, collecting articles and research regarding marginalised communities.

**Financial Review**

At the year end the charity had unrestricted funds of £144,227 (2023 - £181,687) of which £5,494 (2023 - £5,172) related to a designated fund representing the tangible assets, and £100 (2023 - £100) related to a designated fund representing the charity's shareholding in its trading subsidiary, which operates a charity shop.

The principle source of income continues to be income from its charity shop, which is situated in Godalming. During the year we received income of £60,000 (2023 - £90,000) from the profits of the sale of donated goods in the shop. In addition, we received donations directly from the public.

Expenditure is focussed on service provision together with property maintenance and running costs. During the year the charity donated £91,144 (2023 - £100,000) to the Samaritans Central Charity as a contribution to its running costs.

The net deficit for the year was £37,460 (2023 - net deficit of £53,174) after a gain of £7,952 (2023 - loss of £3,717) on the value of investments.

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**Principal risks**

The principal risks facing the charity are insufficient volunteers to keep the service open, insufficient funds to run the charity, the possibility of breach of confidentiality and potential safeguarding issues.

New volunteer recruitment is essential to ensure we always have adequate cover. Through information sessions and a careful selection process followed by a comprehensive training programme, we have managed to hold stable the number of volunteers in a difficult environment.

Fund raising is also essential in order to meet our running costs as well as to pay a contribution to the Central Charity towards the costs of the services and systems, without which the charity could not operate.

Confidentiality is one of Samaritans' core values. Policies and procedures, including DBS checks for all volunteers, are in place to reduce the possibility of inadvertent breach of confidentiality.

Safeguarding training developed by the Samaritans Central Charity is undertaken by all volunteers.

**Reserves policy**

As the charity's income is heavily dependent on donations, either directly, or through the sale of donated goods in the shop, it cannot be guaranteed. The trustees consider that around eighteen months of annual expenditure, excluding depreciation, including the contractually committed costs of the charity's subsidiary undertaking, is an appropriate level of reserves to maintain in order to meet working capital needs.

Expendable reserves, represented by the charity's General fund, which excludes the value of tangible fixed assets and the charity's investment in its trading subsidiary, were £138,633 (2023 - £176,415) which is in line with the reserves policy.

**Structure, Governance and Management**

***Governing document***

Guildford Samaritans is a Charitable Incorporated Organisation governed by its constitution dated 5 January 2016.

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***Appointment of Trustees***

Elected Trustees are elected by the members of the charity at the Annual General Meeting. There are up to 10 Elected Trustees, including the Secretary and Treasurer. The Branch Director is appointed following consultation with the members and subject to the approval of the Samaritans Central Charity (SCC). The Branch Director chairs the charity's Board of Trustees. In addition the Trustees may appoint up to two co-opted Trustees, who have the same rights and responsibilities as Elected Trustees.

***Organisational Structure***

Guildford Samaritans is a Charitable Incorporated Organisation, registration number 1165037.

The Charity is led by the Branch Director and a Leadership Team comprising the trustees and deputy directors appointed by the Branch Director. The Deputy Directors normally meet on a monthly basis. Full trustee meetings take place at least every three months.

The Branch Director is the charity's representative on the Regional Council and the Council of Samaritans. They consult with the trustees and members of the charity before exercising any of the rights and privileges they enjoy as a member of the SCC and its Councils but are not bound by their views.

***Induction and training of trustees***

Trustees are inducted and trained in accordance with Samaritans' national policy.

**Reference and Administrative Details**

<b>Charity Name</b>	Guildford Samaritans
<b>Charity Number</b>	1165037
<b>Charity's principal address</b>	69 Woodbridge Road Guildford Surrey GU1 4RD
<b>Bankers</b>	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ

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Trustees' Annual Report  
For the year ended 31 March 2024**

**Reference and Administrative Details (continued)**

<b>Bankers (continued)</b>	National Westminster Bank plc 151 High Street Guildford Surrey GU1 3AH	
<b>Investments</b>	CCLA Investment Management Limited Senator House 85 Queen Victoria Street London EC4V 4ET	
<b>Current Trustees</b>	Holly Buck Heather Fisk Douglas Peter Hewson Allen Ruddock Laura Spoelstra Joanna Titcomb Rupi Zani	Secretary (appointed 15 February 2024) Director (appointed 14 April 2023)    Treasurer
<b>Other trustees who served during the period</b>	Jane Adams	(resigned 15 February 2024)

**Approval**

The report was approved by the trustees on 19 September 2024 and signed on their behalf by:



**Heather Fisk**  
*Branch Director*



**Guildford Samaritans  
Independent Examiner's Report  
for the year ended 31 March 2024**

**Independent examiner's report to the trustees of Guildford Samaritans**

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 March 2024.

**Responsibilities and basis of report**

As the charity's trustees, 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 Trust'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 which gives me cause to believe that, in any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of 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.



**William Bolter FCCA ATT**  
159 Worplesdon Road  
Guildford  
GU2 9XA

Date 20 September 2024

**Guildford Samaritans**  
**Statement of Financial Activities**  
**for the year ended 31 March 2024**

	Note	Unrestricted funds £	Restricted income funds £	Total 2024 £	Total 2023 £
<b>Income from:</b>	4				
Donations and legacies		28,434	-	28,434	36,366
Charitable activities		-	6,529	6,529	4,330
Other trading activities		63,888	-	63,888	93,114
Investments		4,203	-	4,203	792
		<u>96,525</u>	<u>6,529</u>	<u>103,054</u>	<u>134,602</u>
<b>Expenditure on:</b>	5				
Raising funds		1,267	-	1,267	1,683
Charitable activities		47,204	7,066	54,270	44,661
Separate material expense item		91,144	-	91,144	100,000
Other		1,785	-	1,785	37,715
		<u>141,400</u>	<u>7,066</u>	<u>148,466</u>	<u>184,059</u>
<b>Net expenditure before investment gains</b>		<b>(44,875)</b>	<b>(537)</b>	<b>(45,412)</b>	<b>(49,457)</b>
Net gains on investments		7,952	-	7,952	(3,717)
<b>Net income/(expenditure)</b>		<b>(36,923)</b>	<b>(537)</b>	<b>(37,460)</b>	<b>(53,174)</b>
Transfers between funds		(537)	537	-	-
<b>Net movement in funds</b>		<b>(37,460)</b>	<b>-</b>	<b>(37,460)</b>	<b>(53,174)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		181,687	-	181,687	234,861
<b>Total funds carried forward</b>		<b>144,227</b>	<b>-</b>	<b>144,227</b>	<b>181,687</b>

The above statement includes all gains and losses recognised during the year.

All activities are regarded as continuing.

Comparative figures for the previous year by fund type are shown in Note 15.

The Notes on pages 11 to 19 form an integral part of these accounts.

**Guildford Samaritans**  
**Balance Sheet**  
**as at 31 March 2024**

		31 March 2024 Unrestricted Funds £	31 March 2023 £
<b>Fixed assets</b>			
Tangible assets	7	5,494	5,172
Investments	8	72,647	64,695
		<u>78,141</u>	<u>69,867</u>
<b>Current assets</b>			
Debtors	10	2,139	6,451
Cash at bank and in hand	11	67,234	111,180
		<u>69,373</u>	<u>117,631</u>
<b>Creditors: amounts falling due within one year</b>	12	<u>(3,287)</u>	<u>(5,811)</u>
<b>Net current assets</b>		<b>66,086</b>	<b>111,820</b>
<b>Total net assets</b>		<u><b>144,227</b></u>	<u><b>181,687</b></u>
<b>Funds of the Charity</b>			
Unrestricted funds	15	144,227	181,687
		<u><b>144,227</b></u>	<u><b>181,687</b></u>

These accounts were approved by the trustees on 19 September 2024 and signed on their behalf by:



**Heather Fisk**  
*Branch Director*



**Joanna Titcomb**  
*Treasurer*

**Guildford Samaritans**  
**Notes to the Financial Statements**  
**for the year ended 31 March 2024**

**1. Basis of preparation**

- 1.1 These accounts have been prepared under the historic cost convention, with items recognised at cost or transaction value, unless otherwise stated in the relevant notes, in accordance with:
- (a) The Charities Act 2011
  - (b) The Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
  - (c) The Financial Reporting Standard applicable in the UK and the Republic of Ireland: FRS 102
- 1.2 The charity constitutes a public benefit entity as defined by FRS 102.
- 1.3 The Trustees consider that there are no material uncertainties regarding the charity's ability to continue as a going concern.
- 1.4 The accounts present a true and fair view and the accounting policies adopted are those outlined in note 2.

**2. Accounting policies**

**2.1 Income**

**(a) Recognition of income**

Income is recognised and included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability.

**(b) Offsetting**

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

**(c) Grants and donations**

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

**(d) Legacies**

Legacies are included in the SoFA when receipt is probable, that is, when there has been a grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

**Guildford Samaritans**  
**Notes to the Financial Statements**  
**for the year ended 31 March 2024**

**2. Accounting policies (continued)**

**(e) Gift aid payments for trading subsidiary**

The charity receives income from its subsidiary company, which trades as a charity shop. All of the taxable profits of the subsidiary are paid to the charity under the gift aid scheme. These gift aid payments are recognised as income in the accounts.

At the reporting date there was no legal obligation in place for the subsidiary to make this gift aid payment, although prior to the reporting date the board had indicated its intention to pay the taxable profits to the charity in respect of the reporting period. The payment is expected to be made within nine months of the end of the reporting date.

**(e) Tax reclaims on donations and gifts**

Gift aid receivable is included in income when there is a valid declaration from the donor and the donation has been received.

**(f) Volunteer help**

The value of voluntary help received is not included in the accounts but is described in the Trustees' annual report.

**(g) Income from interest, royalties and dividends**

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

**(h) Investment gains and losses**

This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

**2.2 Expenditure and liabilities**

**(a) Expenditure**

Expenditure is recognised on an accruals basis. The charity is not registered for VAT, thus all costs are shown inclusive of VAT charged.

**(b) Liability recognition**

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

**2.3 Tangible fixed assets**

Assets are capitalised if they can be used for more than one year. They are valued at cost. Depreciation is calculated to write off the cost of tangible fixed assets on a straight-line basis over their useful economic lives. The rates used are as follows:

Freehold Land & Buildings	20%
Plant & Machinery	20%
Fixtures, Fittings & Equipment	20%

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**2. Accounting policies (continued)**

**2.4 Investments**

Fixed asset investments in quoted shares, traded bonds and similar investments are valued initially at cost and subsequently at fair value (their market value) at the year end.

**2.5 Debtors**

Debtors are recognised initially at settlement amount due. Subsequently they are measured at the cash or other consideration expected to be received.

**2.6 Cash and cash equivalents**

Cash includes bank deposits repayable on demand.

**2.7 Taxation**

The charity is not liable to corporation tax or capital gains tax on its charitable activities.

**3. Transactions with trustees and related parties**

No remuneration was paid to the trustees during the year (2023 - £nil).

Expenses were reimbursed to 3 trustees (2023 - 5 trustees) as follows:

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Travel	6	591
Office running costs	487	879
Fundraising expenses	20	20
	<u>513</u>	<u>1,490</u>

Two trustees received prizes of £70 each from the charity's monthly 100 Club lottery, which raises funds for the charity.

The charity's insurance policy includes trustee indemnity insurance cover for all of its trustees.

There were no related party transactions.

**Guildford Samaritans**  
**Notes to the Financial Statements**  
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**4. Analysis of income**

	Unrestricted funds £	Restricted income funds £	Total funds £	2023 £
<b>Donations and legacies</b>				
Donations and gifts	4,243	-	4,243	15,667
Gift Aid on donations	24,191	-	24,191	20,699
	<u>28,434</u>	<u>-</u>	<u>28,434</u>	<u>36,366</u>
<b>Charitable activities</b>				
Prison grants	-	4,079	4,079	4,330
Grant from South Western Railways	-	2,450	2,450	-
	<u>-</u>	<u>6,529</u>	<u>6,529</u>	<u>4,330</u>
<b>Other trading activities</b>				
Donations from Charity Shop	60,000	-	60,000	90,000
100 Club lottery	1,715	-	1,715	1,885
Fundraising events	2,173	-	2,173	1,229
	<u>63,888</u>	<u>-</u>	<u>63,888</u>	<u>93,114</u>
<b>Income from investments</b>				
Interest income	4,203	-	4,203	792
	<u>4,203</u>	<u>-</u>	<u>4,203</u>	<u>792</u>
<b>Total Income</b>	<u>96,525</u>	<u>6,529</u>	<u>103,054</u>	<u>134,602</u>

All income was unrestricted except for £4,079 (2023 - £4,330) receivable in respect of HMP Prison Service grants received via Samaritans central charity and £2,450 (2023 - £nil) receivable from the SWR Customer and Community Improvement Fund.

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**5. Analysis of expenditure**

	Unrestricted funds £	Restricted income funds £	Total funds £	2023 £
<b>Expenditure on raising funds</b>				
Operating social lottery	861	-	861	940
Fundraising costs	406	-	406	743
	<u>1,267</u>	<u>-</u>	<u>1,267</u>	<u>1,683</u>
<b>Expenditure on charitable activities</b>				
Light/heat, insurance, water rates	7,361	-	7,361	7,393
Telephone, stationery, publicity	3,389	1,297	4,686	3,398
Prison service expenses	-	4,616	4,616	4,843
Other	36,454	1,153	37,607	29,027
	<u>47,204</u>	<u>7,066</u>	<u>54,270</u>	<u>44,661</u>
<b>Separate material item of expense</b>				
Contribution to Samaritans Central Charity	91,144	-	91,144	100,000
	<u>91,144</u>	<u>-</u>	<u>91,144</u>	<u>100,000</u>
<b>Other expenditure</b>				
Depreciation	1,785	-	1,785	37,715
	<u>1,785</u>	<u>-</u>	<u>1,785</u>	<u>37,715</u>
<b>Total expenditure</b>	<u>141,400</u>	<u>7,066</u>	<u>148,466</u>	<u>184,059</u>

**6. Staff costs**

The charity has no paid employees.



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**7. Tangible fixed assets**

	Freehold land & buildings £	Plant & machinery £	Fixtures, fittings and equipment £	Total £
<b>Cost</b>				
At the beginning of the year	189,486	12,518	20,106	222,110
Additions	-	-	2,107	2,107
At end of the year	189,486	12,518	22,213	224,217
<b>Depreciation</b>				
At beginning of the year	189,486	8,329	19,123	216,938
Depreciation	-	1,052	733	1,785
At end of the year	189,486	9,381	19,856	218,723
<b>Net book value</b>				
Net book value at the beginning of year	-	4,189	983	5,172
Net book value at the end of year	-	3,137	2,357	5,494

**8. Fixed asset investments**

	Listed investments £	Shares in subsidiary undertaking £	Total £
Carrying value at beginning of year	64,595	100	64,695
Less: disposals at carrying value	-	-	-
Add: net gain on revaluation	7,952	-	7,952
<b>Carrying value at end of year</b>	<b>72,547</b>	<b>100</b>	<b>72,647</b>
<b>Analysis of investments</b>			
Held at fair value	72,547	-	72,547
Held at cost	-	100	100
<b>Total carrying value of investments at cost and fair value</b>	<b>72,547</b>	<b>100</b>	<b>72,647</b>

**Guildford Samaritans**  
**Notes to the Financial Statements**  
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**9. Fair value of assets and liabilities**

Fixed asset investments represent listed investments in the COIF Charities Investment Fund run by CCLA, which are held in the accounts at fair value.

The trustees consider that the Charity's exposure to credit risk as a result of investing in this fund is low.

The Charity's liquidity risk is also considered to be low, as the investment in the fund may be sold at market value at notice of a week or less.

The Charity is exposed to market risk, as the fund is invested mainly in equities. However, the fund is an actively managed, diversified portfolio of assets which seeks to provide long-term protection from inflation, and mitigate the risks of market volatility.

**10. Debtors and prepayments**

	<b>2024</b>	2023
	<b>£</b>	£
Prepayments and accrued income	2,139	6,451
	<u>2,139</u>	<u>6,451</u>

**11. Cash at bank and in hand**

	<b>2024</b>	2023
	<b>£</b>	£
Cash at bank	67,234	111,180
	<u>67,234</u>	<u>111,180</u>

**12. Creditors: amounts falling due within one year**

	<b>2024</b>	2023
	<b>£</b>	£
Accruals	2,879	5,374
Deferred income	408	437
	<u>3,287</u>	<u>5,811</u>

**Guildford Samaritans**  
**Notes to the Financial Statements**  
**for the year ended 31 March 2024**

**13. Deferred income**

<i>Movement in deferred income account</i>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Balance at the start of the reporting period	437	492
Amounts added in current period	408	437
Amounts released to income from previous periods	(437)	(492)
<b>Balance at the end of the reporting period</b>	<b>408</b>	<b>437</b>

Deferred income relates to monies received in advance for the 100 Club lottery which is run by the charity members. The lottery runs from July to June each year and the deferred income balance for 2024 relates to monies received in advance in respect of the monthly draws for April to June 2024.

**14. Purpose of funds**

*General fund*

An unrestricted fund that can be expended at the discretion of the trustees in furtherance of the objectives of the charity.

*Fixed assets fund*

An unrestricted designated fund used for recording the value of tangible fixed assets, which the trustees consider are not available to be expended on the objectives of the charity.

*Investment fund*

An unrestricted designated fund used for recording the value of the investment in the charity's subsidiary undertaking, which the trustees consider is not available to be expended on the objectives of the charity.

*Prisons fund*

A restricted fund for monies received as an apportionment of a grant from His Majesty's Prison & Probation Service (HMPPS) to Samaritans Central Office to reimburse costs incurred in providing support for the Prison Listener Scheme.

*SWR Grant*

A restricted fund for a grant received from the SWR Customer and Community Improvement Fund to support volunteer recruitment and community outreach.

**Guildford Samaritans**  
**Notes to the Financial Statements**  
**for the year ended 31 March 2024**

**15. Movements in funds**

<b>Current year</b>	<b>As at 31 March 2023 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfers £</b>	<b>Gains and losses £</b>	<b>As at 31 March 2024 £</b>
<b>Unrestricted funds</b>						
General fund	176,415	96,525	(139,615)	(2,644)	7,952	138,633
Fixed assets fund	5,172	-	(1,785)	2,107	-	5,494
Investment fund	100	-	-	-	-	100
<b>Restricted funds</b>						
Prisons fund	-	4,079	(4,616)	537	-	-
SWR Grant	-	2,450	(2,450)	-	-	-
<b>Total Funds</b>	<b>181,687</b>	<b>103,054</b>	<b>(148,466)</b>	<b>-</b>	<b>7,952</b>	<b>144,227</b>

£537 was transferred between the Prisons fund and the General fund, representing the contribution by Guildford Samaritans towards the running costs of the work with Send and Coldingley Prisons, which is primarily covered by a grant from HMPPS.

£2,107 was transferred from the General fund to the Fixed assets fund in respect of assets purchased during the year.

<b>Prior year</b>	<b>As at 31 March 2022 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfers £</b>	<b>Gains and losses £</b>	<b>As at 31 March 2023 £</b>
<b>Unrestricted funds</b>						
General fund	196,354	130,272	(141,501)	(4,993)	(3,717)	176,415
Fixed assets fund	38,407	-	(37,715)	4,480	-	5,172
Investment fund	100	-	-	-	-	100
<b>Restricted funds</b>						
Prisons fund	-	4,330	(4,843)	513	-	-
<b>Total Funds</b>	<b>234,861</b>	<b>134,602</b>	<b>(184,059)</b>	<b>-</b>	<b>(3,717)</b>	<b>181,687</b>