

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023
FOR
STRATFORD UPON AVON AND DISTRICT
SAMARITANS

Murphy Salisbury Limited
Chartered Accountants
Celixir House
Stratford Business and Technology Park
Stratford-upon-Avon
Warwickshire
CV37 7GZ

STRATFORD UPON AVON AND DISTRICT
SAMARITANS

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

	Page
Reference and Administrative Details	1
Report of the Trustees	2 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 13
Detailed Statement of Financial Activities	14 to 15

STRATFORD UPON AVON AND DISTRICT
SAMARITANS

REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 MARCH 2023

TRUSTEES	Ms C Compton (Secretary) (resigned 25.10.22) J R W Best (resigned 8.12.22) Mrs V Von Malachowski C Feltham M A Pritchard-Jeffs M F Stapley (Treasurer) E Cook (appointed 1.9.22) J Watson (Secretary) (appointed 1.9.22)
PRINCIPAL ADDRESS	Tyler House Tyler Street Stratford upon Avon Warwickshire CV37 6TY
REGISTERED CHARITY NUMBER	1165043
INDEPENDENT EXAMINER	Murphy Salisbury Limited Chartered Accountants Celixir House Stratford Business and Technology Park Stratford-upon-Avon Warwickshire CV37 7GZ

STRATFORD UPON AVON AND DISTRICT
SAMARITANS

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of 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 UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's main objects and activities are:

- a) To ensure anyone experiencing feelings of distress or despair, which may include suicidal thoughts or self-harm, has access to 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 Samaritans Central Charity and its affiliated branches in fulfilling these objects.
- d) To provide space for like-minded charities and local community groups within the Tyler House Community Hub.

Public benefit

The Trustees confirm that they have complied with their duty under Section 4 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit.

Volunteers

At 31 March, 2023 there were 149 members of Stratford Samaritans Charity, 105 Listening Volunteers providing emotional support to people who contact the Charity by phone, email, online chat. We have 18 Support Volunteers who help with roles such as fundraising, Outreach, bookkeeping, IT and publicity.

Volunteers answered almost 20,000 phone calls, replied to around 2,000 emails, responded to 670 online chats and collectively gifted nearly 17,300 hours of their time to support callers in need. This equates to around £233,000 if monetarist at median average national income of £13.50.

In addition to listening hours, the majority of volunteers offer time to enable recruitment, initial and ongoing training, mentoring, leading shifts, organising social activities and outreach. In general, this adds regular extra hours to the time gifted by each volunteer.

About Stratford upon Avon and District Samaritans

Our Branch provides a service intended for the benefit of the people of Stratford upon Avon and the surrounding area, we do that via a range of Outreach activities including; school and college talks; attendance at community venues and events; awareness talks at local groups and online and also responding directly if local rail stations or schools who experience a suspected suicide. Most of the volunteer time is spent working alongside the other 200 Samaritans branches providing 24-hour emotional support by telephone, face to face and email and online chat. Stratford branch is the 27th largest branch in the UK out of 187 branches.

Samaritans do not charge for the services and offer a Freephone number 116 123.

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

Samaritans are committed to the following Values:

- Listening
- Confidentiality
- People making their own decisions
- Being non-judgemental
- Human contact

STRATFORD UPON AVON AND DISTRICT
SAMARITANS

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

FINANCIAL REVIEW

Financial position

Statement of Financial Activities

The results for the year are contained in the Statement of Financial Activities on page 6. The net deficit for the year was £25,753 comprising total incoming resources of £134,333 and total resources expended of £160,086.

Balance Sheet

Total funds at the period end was £475,871 reflecting the net deficit as outlined above. Of this £331,920 was in a restricted fund of assets donated to us from Stratford upon Avon Town trust for the renovation and maintenance of Tyler House. Leaving an unrestricted balance of £143,951 of which £98,637 was in cash available to the trustees to run the branch.

Reserves policy

The charity's reserve policy is to operate with 12-15 months of running costs.

FUTURE PLANS

We aim to recruit, train and support volunteers so that we maintain volunteer numbers at @120. This requires us to run two intakes each year of around 18 volunteers. We know that collectively we fall short of meeting caller demand during night-time hours, Stratford aims to contribute to those hours of need and increase our contribution at that time if we can.

The second is to ensure that Tyler House continues to be a facility and location where Samaritans can flourish and we are able to offer those facilities to others to contribute to our revenue.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a charitable incorporated organisation.

Recruitment and appointment of new trustees

Trustees are appointed at the Annual General Meeting of the branch. The Trustees can co-opt extra members who serve on the committee but have no vote. The Board of Trustees Director and Chair was Virginia von Malachowski was on an interim basis until the end of September 2022 and then Emma Cook took over. In planning activities for the year, the Board of Trustees keeps in mind the Charity Commission guidance on public benefit.

Organisational structure

Broadly speaking, the work of the branch is the responsibility of the Director, Vice Directors and Deputy Directors, whilst the administration of the Charity (such as the finances) is the responsibility of the Trustees. The volunteers who have served as Trustees are listed in the Reference and Administration Details on page 1.

The Director of the branch Virginia von Malachowski took over as interim Director with John Best as vice Director due to the Branch being unable to recruit a new Director previously, Samaritans approves this arrangement until another selection process was started appointing Emma Cook as the new director from September 2022. The Director chooses and appoints Vice Directors and Deputy Directors, four Vices and nine Deputies were appointed, six of those volunteers were new to the role.

During the year John Best resigned as trustee on 25th October 2022 and Caroline Compton resigned as Secretary 25th October 2022 and Jenny Watson took over the secretary role.

Induction and training of new trustees

New Trustees undergo an orientation process to brief them on their legal obligations under Charity Law, the Charity's governing documents, the Board and decision-making processes, the business plan and recent financial performance of the Charity. During the induction process they meet other Trustees. Trustees are encouraged to attend appropriate external and internal training events, which will assist them in carrying out their role.

Indemnity insurance

The Samaritans has centrally co-ordinated indemnity insurance to protect Directors, Trustees and other volunteer members of all Samaritans' branches.

STRATFORD UPON AVON AND DISTRICT
SAMARITANS

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

Approved by order of the board of trustees on 18 September 2023 and signed on its behalf by:

E Cook - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
STRATFORD UPON AVON AND DISTRICT
SAMARITANS

Independent examiner's report to the trustees of Stratford upon Avon and District Samaritans

I report to the charity trustees on my examination of the accounts of Stratford upon Avon and District Samaritans (the Trust) for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Act and in carrying out my examination I have followed all 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 Trust 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 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.

Mark Bullock FCA

Murphy Salisbury Limited
Chartered Accountants
Celixir House
Stratford Business and Technology Park
Stratford-upon-Avon
Warwickshire
CV37 7GZ

22 September 2023

STRATFORD UPON AVON AND DISTRICT
SAMARITANS

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		35,417	12,000	47,417	85,302
Other trading activities	2	43,681	-	43,681	55,162
Investment income	3	43,235	-	43,235	36,796
Total		<u>122,333</u>	<u>12,000</u>	<u>134,333</u>	<u>177,260</u>
EXPENDITURE ON					
Raising funds	4	46,937	-	46,937	54,299
Charitable activities					
Charitable activities		<u>100,061</u>	<u>13,088</u>	<u>113,149</u>	<u>102,054</u>
Total		<u>146,998</u>	<u>13,088</u>	<u>160,086</u>	<u>156,353</u>
NET INCOME/(EXPENDITURE)		(24,665)	(1,088)	(25,753)	20,907
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>168,616</u>	<u>333,008</u>	<u>501,624</u>	<u>480,717</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>143,951</u></u>	<u><u>331,920</u></u>	<u><u>475,871</u></u>	<u><u>501,624</u></u>

STRATFORD UPON AVON AND DISTRICT
SAMARITANS

BALANCE SHEET
31 MARCH 2023

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	7	57,139	226,161	283,300	296,190
CURRENT ASSETS					
Debtors	8	6,804	-	6,804	4,822
Cash at bank and in hand		98,637	105,759	204,396	224,861
		105,441	105,759	211,200	229,683
CREDITORS					
Amounts falling due within one year	9	(18,629)	-	(18,629)	(24,249)
NET CURRENT ASSETS		86,812	105,759	192,571	205,434
TOTAL ASSETS LESS CURRENT LIABILITIES		143,951	331,920	475,871	501,624
NET ASSETS		143,951	331,920	475,871	501,624
FUNDS	11				
Unrestricted funds				143,951	168,616
Restricted funds				331,920	333,008
TOTAL FUNDS				475,871	501,624

The financial statements were approved by the Board of Trustees and authorised for issue on 18 September 2023 and were signed on its behalf by:

E Cook - Trustee

M F Stapley - Trustee

**STRATFORD UPON AVON AND DISTRICT
SAMARITANS**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Allocation and apportionment of costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs includes some office costs, depreciation and governance costs which support the charity's programmes and activities. These costs have been allocated 100% to expenditure on charitable activities.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- not provided
Improvements to property	- in accordance with the term of the lease
Fixtures and fittings	- 25% straight line basis
Computer equipment	- 25% straight line basis

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

STRATFORD UPON AVON AND DISTRICT
SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

2. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Shop income	43,681	55,162
	<u>43,681</u>	<u>55,162</u>

3. INVESTMENT INCOME

	2023	2022
	£	£
Rents received	42,258	36,775
Deposit account interest	977	21
	<u>43,235</u>	<u>36,796</u>

4. RAISING FUNDS

Raising donations and legacies

	2023	2022
	£	£
Shop expenses	46,937	54,299
	<u>46,937</u>	<u>54,299</u>

Shop expenses £46,937 (2022: £54,299) - in 2021, the branch opened a retail shop in Kenilworth with the aim of increasing branch funds. The shop has been experiencing a shortfall in sales due to a reduction in product donations.

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

During the period, no travel expenses (2022: £1,977) were reimbursed to 7 trustees (2022: 5) for travel costs incurred on behalf of the Charity.

Whilst expenses have increased during the year, a significant proportion of this was repaid as donations back to the charity.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	75,302	10,000	85,302
Other trading activities	55,162	-	55,162
Investment income	36,796	-	36,796
Total	<u>167,260</u>	<u>10,000</u>	<u>177,260</u>
EXPENDITURE ON			
Raising funds	54,299	-	54,299
Charitable activities			
Charitable activities	87,996	14,058	102,054

STRATFORD UPON AVON AND DISTRICT
SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
Total	142,295	14,058	156,353
NET INCOME/(EXPENDITURE)	24,965	(4,058)	20,907
RECONCILIATION OF FUNDS			
Total funds brought forward	143,651	337,066	480,717
TOTAL FUNDS CARRIED FORWARD	168,616	333,008	501,624

7. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Fixtures and fittings £	Computer equipment £	Totals £
COST					
At 1 April 2022	53,791	315,539	14,492	12,324	396,146
Additions	-	-	478	1,524	2,002
At 31 March 2023	53,791	315,539	14,970	13,848	398,148
DEPRECIATION					
At 1 April 2022	-	76,681	12,896	10,379	99,956
Charge for year	-	13,088	798	1,006	14,892
At 31 March 2023	-	89,769	13,694	11,385	114,848
NET BOOK VALUE					
At 31 March 2023	53,791	225,770	1,276	2,463	283,300
At 31 March 2022	53,791	238,858	1,596	1,945	296,190

As the freehold property is maintained in a state of repair such that its estimated residual value is not less than its original cost, the annual charge for depreciation is considered to be nil.

STRATFORD UPON AVON AND DISTRICT
SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Other debtors	2,146	2,595
Prepayments	4,658	2,227
	<u>6,804</u>	<u>4,822</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Other creditors	18,629	24,249
	<u>18,629</u>	<u>24,249</u>

10. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2023	2022
	£	£
Within one year	8,000	8,000
Between one and five years	32,000	32,000
In more than five years	98,000	106,000
	<u>138,000</u>	<u>146,000</u>

11. MOVEMENT IN FUNDS

	At 1.4.22	Net movement in funds	At 31.3.23
	£	£	£
Unrestricted funds			
General fund	168,616	(24,665)	143,951
Restricted funds			
Restricted fund	333,008	(1,088)	331,920
TOTAL FUNDS	<u>501,624</u>	<u>(25,753)</u>	<u>475,871</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	122,333	(146,998)	(24,665)
Restricted funds			
Restricted fund	12,000	(13,088)	(1,088)
TOTAL FUNDS	<u>134,333</u>	<u>(160,086)</u>	<u>(25,753)</u>

STRATFORD UPON AVON AND DISTRICT
SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	143,651	24,965	168,616
Restricted funds			
Restricted fund	337,066	(4,058)	333,008
TOTAL FUNDS	<u>480,717</u>	<u>20,907</u>	<u>501,624</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	167,260	(142,295)	24,965
Restricted funds			
Restricted fund	10,000	(14,058)	(4,058)
TOTAL FUNDS	<u>177,260</u>	<u>(156,353)</u>	<u>20,907</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	143,651	300	143,951
Restricted funds			
Restricted fund	337,066	(5,146)	331,920
TOTAL FUNDS	<u>480,717</u>	<u>(4,846)</u>	<u>475,871</u>

STRATFORD UPON AVON AND DISTRICT
SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	289,593	(289,293)	300
Restricted funds			
Restricted fund	22,000	(27,146)	(5,146)
TOTAL FUNDS	<u>311,593</u>	<u>(316,439)</u>	<u>(4,846)</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

13. NEW BRANCH CONTRIBUTION

The New Branch Contribution (NBC) is a mechanism used to contribute a proportion of branch income and reserves to Samaritans Central Charity; this contributes towards operational costs such as the cost of the central phone system. The Trustees confirm that (to comply with the terms of the funding agreement) the proportion of the contribution resulting from the "Stratford Town Trust CommYOUUnity Challenge" income has been paid from the Branch's reserves and not directly from the Town Trust Grant.

STRATFORD UPON AVON AND DISTRICT
SAMARITANS

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	30,547	37,938
Gift aid	16,870	17,917
Grants - other	-	29,447
	47,417	85,302
Other trading activities		
Shop income	43,681	55,162
Investment income		
Rents received	42,258	36,775
Deposit account interest	977	21
	43,235	36,796
Total incoming resources	134,333	177,260
EXPENDITURE		
Raising donations and legacies		
Shop expenses	46,937	54,299
Charitable activities		
Other operating leases	10,000	8,211
Rates and water	2,108	1,016
Insurance	2,496	1,864
Light and heat	7,699	5,336
Telephone	1,842	1,316
Sundries	338	434
Advertising and volunteer recruitment	888	3,453
Travel and parking	1,918	7,034
Volunteer training and support	783	3,772
Maintenance/household/cleaning	9,334	11,905
Outreach expenses	2,131	906
Other expenses/HUB	32,266	17,765
Computer costs	3,897	3,135
Branch visits/refreshments	8,113	5,663
Samaritans admin expenses	300	4,112
	84,113	75,922
Support costs		
Other		
Depn of improvemts to property	13,088	13,088
Carried forward	13,088	13,088

STRATFORD UPON AVON AND DISTRICT
SAMARITANS

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023

	2023 £	2022 £
Other		
Brought forward	13,088	13,088
Depn of fixtures & fittings	798	517
Depn of computer equipment	1,006	808
	14,892	14,413
Governance costs		
Independent examiner's fees	3,410	4,570
Branch affiliation fee	3,016	1,935
AGM expenses and hall hire	3,635	3,016
Stationery, postage & printing	2,301	2,198
Legal fees	1,782	-
	14,144	11,719
Total resources expended	160,086	156,353
Net (expenditure)/income	(25,753)	20,907