



**THE ANNUAL TRUSTEES REPORT AND ACCOUNTS
FOR
CAMBRIDGE SAMARITANS**

PERIOD ENDING 31 MARCH 2025

Registered Charity No 1165282

4 Emmanuel Road, Cambridge, CB1 1JW

Annual Report of the Trustees of Cambridge Samaritans

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Copies of the Trustees' Annual Report and Accounts and of The Constitution of the
Charity are available on request from –
The Secretary, Cambridge Samaritans, 4 Emmanuel Road, Cambridge, CB1 1JW

Any enquiries concerning the activities of Cambridge Samaritans should be
addressed to the Director, at the above address.

**Annual Report of the Trustees of Cambridge Samaritans
31 March 2025**

1 The official name of the Charity is 'Cambridge Samaritans', also known as 'The Cambridge Branch of Samaritans'.

2 The registration number with the Charity Commission is 1165282.

3 The official address of the Charity is: 4 Emmanuel Road, Cambridge, CB1 1JW.

4 The Charity is recognised as an affiliated Branch of Samaritans, a registered Charity and a company limited by guarantee not having share capital, incorporated under the Companies Act 1948 on 11 April 1963, whose registered office is – The Upper Mill, Kingston Road, Ewell, KT17 2AF.

5 The Aims of the Charity are:

- To work for the assistance of persons who are suicidal, despairing or in distress by providing a service, primarily intended for the benefit of persons in Cambridge and the surrounding area (but without specific limitations as to the area);
- To enable such persons to receive immediate help, compassion and befriending from members of the Charity selected and prepared for the purpose, working under direction;
- Where appropriate, in accordance with Samaritan procedure, to refer to persons having specialist or professional skills; and to support the Charity and aid in the establishment and support of probationary branches and the support of recognised branches of Samaritans.

6 To Achieve the Aims

- The Charity maintains a minimum of two volunteers on duty in the Centre, supported by a Leader and Director on call. At least two telephone lines are open to receive calls; and some Online Chat support is also offered. In partnership with Hitchin Branch regular visits are arranged to HMP Littlehey and the Charity is represented on the Safer Custody Group. It also works with numerous organisations to enable it to deliver its services outside the branch.
- All members of the Charity, including the Director and other office holders, are volunteers and receive no remuneration for the considerable time and commitment they contribute to furthering the Aims. New volunteers, after rigorous selection, receive initial training and serve a probationary period before being accepted as members of the Charity. Volunteers attend regular retraining sessions and representatives of the Charity attend meetings and training workshops with other branches, regionally and nationally.
- The Charity completes a Quality Outcomes Framework and Quality Monitoring meetings required by the Council of Samaritans on a regular basis to ensure standards are consistent throughout the movement.
- As well as benefiting from national publicity, the Charity raises awareness of its services through advertisements in the local media, through attendance at local events and by distributing posters and leaflets. Volunteers also give talks to other organisations on request to ensure that more people are aware of the services on offer. Other awareness raising events include working with Network Rail, training for Grafton Centre staff and via fundraising activities.

Annual Report of the Trustees of Cambridge Samaritans 31 March 2025 (cont)

- A Fundraising Committee of volunteers within the Charity assists by applying for funding from institutional and other donors and collecting from supporters in the local community: a number of other organisations, individuals and sponsors also generously support the Charity by way of gifts, grants, donations and legacies. The Charity operates with the considerable assistance of the Samaritans Central Charity on recruitment, communications, training and the setting of standards and in turn contributes part of its income and assets to support the central Samaritans organisation.
- The Charity operates from its own premises close to the centre of Cambridge; these include operation and emergency telephone rooms, a hall for meetings and training, administrative and domestic facilities.

7 The Organisation of the Charity

- All aspects of the work of the Charity and the recruitment, training and welfare of volunteers are the responsibility of the Director, who is appointed by the Council of Samaritans for a period of three years. The Director has absolute authority over the day-to-day conduct and management of the work of the Charity to pursue the objects of the Charity. The Director may appoint one or more Deputy Directors and Leaders, is in charge of all members of the Charity and allocates duties or arranges for them to be allocated. The Director represents the Charity on the Council of Samaritans. At the request of the Board of Trustees, the previous Director served a fourth year, ending in January 2025, in order to complete necessary organisational updates.
- The Trustees are responsible for all aspects of the administration of the Charity, its property, finances, fund raising and general affairs as part of the Branch Leadership Team.
- The Trustees of the Charity are the Director and not more than ten members (including a Secretary and Treasurer) elected by the membership at a General Meeting. The Trustees can co-opt up to two further Trustees who will serve until the following AGM.

8 Public Benefit

- In planning our activities for the year, the Trustees kept in mind the Charity Commission guidance on public benefit.
- By offering support as set out above, we aim to help people find ways of coping with their distress without choosing to die by suicide. We also seek to support those whose distress is less acute, in the hope that they will not reach the point of feeling that they wish to end their lives. As set out above, we make our support available in many ways, including by telephone, online chat, in prisons and on other organisations' premises.
- The Director's report below sets out the main achievements of the Branch in furthering the aims set out in section 5 above and section 13 sets out the number of contacts made during the year.
- The Branch provides a service primarily intended for the benefit of persons in Cambridge and the surrounding area. However, it also works with all Samaritans branches to ensure 24 hour availability of the service across the UK. Samaritans does not charge anyone for the service provided and we operate a Freecall service.

**Annual Report of the Trustees of Cambridge Samaritans
31 March 2025 (cont)**

9 Trustees of the Charity during the period were:

Name	Position held	Term of appointment
Brenda Bond	Trustee/ Director	Ex Officio from 17 January 2021 (Resigned on 17 January 2025)
Henry Jabbour	Trustee/ Director	Re-elected at AGM 27 June 2024 Director from 17 January 2025
Jane Ritchie	Trustee/ Treasurer	Re-elected at AGM 27 June 2024
Sally Clayson	Trustee	Co-opted on 12 March 2025
Molly Arnell	Trustee	Re-elected at AGM 27 June 2024
Ian Prosser	Trustee	Re-elected at AGM 27 June 2024
Peter Woodsford	Trustee	Re-elected at AGM 27 June 2024
Daniel Foulkes	Trustee	Re-elected at AGM on 27 June 2024 (Resigned on 21 November 2024)
Graham Wrycroft	Trustee/ Secretary	Re-elected at AGM 27 June 2024
Susan Jones	Trustee	Re-elected at AGM 27 June 2024
Timothy Allsop	Trustee	Elected at AGM on 27 June 2024
Mark Haslett	Trustee	Elected at AGM on 27 June 2024
Helene Doeflinger- Bouqyeniaux	Trustee	Elected at AGM on 27 June 2024
Jenny Norman	Trustee	Elected at AGM on 27 June 2024 (Resigned on 3 February 2025)

Trustees (other than the Director) are elected by volunteers or co-opted by the Trustees. All Trustees complete the Samaritans Trustee induction on-line training and are expected to participate in other relevant training as appropriate. Co-opted members who are not listening volunteers are asked to attend the first session of initial training for volunteers in order to understand more fully the ethos of the organisation.

The Trustees regularly consider the major risks to which the charity is exposed, notably potential financial risks, and consider the various safeguards to mitigate these risks including internal controls and systems. The branch has an annual budget; management accounts are presented regularly to the Committee.

Annual Report of the Trustees of Cambridge Samaritans 31 March 2025 (cont)

10 Investment Policy and Reserves

Funds in excess of day-to-day needs are invested in funds managed by CCLA Investment Management who offer a range of investments designed for Charities. These are reviewed by the Trustees to ensure that they continue to perform adequately.

After allowing for existing fixed assets, the free reserves of the Charity amount to about £85,000. The Trustees consider that as a Charity dependent almost wholly on voluntary giving and larger one-off contributions, it is appropriate to maintain free reserves which would enable the Charity to continue to fund its activities for at least one year (being of the order of £50,000 pa).

11 Professional advisers

Banks	National Westminster Bank, 21 Petty Cury, Cambridge, CB2 3NE
Insurers	Ecclesiastical Insurance Office Plc, Benefact House, 2000, Pioneer Avenue, Gloucester Business Park, Brockworth, Gloucester, GL3 4AW
Independent Examiners	Streets Chartered Accountants, 3 Wellbrook Court, Girton, Cambridge, CB3 0NA

12 Progress and Achievements in 2024-25:

Director's Annual Report

I took over as Director on the 17th of January. I feel privileged and honoured to have been selected to lead the branch for the next three years.

My task at the beginning was to replace some of the leadership team members who have served their terms of office, and to fill some posts that have been vacant (such as Deputy Director of Operations). I am delighted to report that I am joined in managing the branch with an excellent and talented team of Vice Directors and Deputy Directors. Everyone has been working hard from the start to bring their own vision and voice to various aspects of Branch Business. We have been able to build on the strength of the Branch and we continue to do so in consultation and discussion with the volunteers. Our attitude going forward is that the Branch belongs to all of us, we all share in making it run smoothly, and we all share and take pride in its success.

Another task undertaken in the early weeks of my directorship was to complete and submit the Quality Outcome Framework (QOF) forms. This is a process in which the Branch reviews all its activities and the Director with his team makes decisions about what the priorities should be for the Branch over the next three years. The forms have been submitted, and we now wait for constructive discussions and feedback with the assigned Quality Mentors in the coming weeks/months. I am grateful to Graham 2 (Vice Director) and to a host of deputy directors and volunteers who assisted in compiling all the necessary documents and in completing this important task.

Annual Report of the Trustees of Cambridge Samaritans 31 March 2025 (cont)

At the end of last year, the branch moved its rota and branch management system from Bertie to 3 Rings. A team of volunteers have worked hard to ensure a smooth transition from one system to the other and I am delighted that we are now fully operational on the new system. The system is managed by a team of administrators and the rota team, under the guidance of the DD for Rota. We have made some changes to the rota to make sure that we provide better cover for our callers. One such change was to highlight on the rota the shifts which are designated as being of medium or high need. These are shifts which have a high number of unanswered calls due to the high demand or reduced cover by volunteers nationally. Several volunteers have commented on how it has been good to have that information, and it is informing their decisions as to which shifts to fill to cover those periods of need.

The Recruitment and Training Teams continue to work in synchrony to recruit, interview and train new volunteers. We run three groups a year and since I have taken on the role of Director, we have already trained two groups. These new volunteers are supported and inducted into Branch life by our Personal and on-duty Mentors. A very fulfilling albeit time consuming task, yet volunteers perform these duties with zeal and care. The DD for Mentoring has also been working hard at improving the guidelines for all our mentoring activities. In addition to the tasks listed above, we have restarted our ongoing mentoring programme where every volunteer will partake in an ongoing mentoring session once a year. This will help us address any concerns we have about calls and help maintain our skills across the Branch.

Our volunteers are also supported by a dedicated team that look after their welfare (Volunteer Care under the direction of a newly appointed DD). All volunteers are aware of the support available to them should they need it, whether they face difficulties in their personal lives and they need someone to talk to, or whether they had difficult calls on their shifts that they need to talk about. The Branch has always, and continues to, address volunteers' need in a serious, supportive and confidential manner. That message is always delivered to all new trainees at various stages of their training and mentorship.

Our new DD for Outreach has been very busy establishing priorities for the Branch, looking in particular at ways of increasing access to emotional support and reducing suicide within local communities and groups of high risk, and at ensuring that a team of volunteers is recruited and properly trained to undertake Outreach work within the community. We have taken part in the Thriplow Daffodil Weekend in March (we were a nominated charity this year) and also in 'Small Talk Saves Lives' and we have plans to take part in Pride this year in June. We have also joined the Cambridgeshire and Peterborough Suicide Prevention Steering Group. This is a multi-agency group responsible for the coordination and delivery of suicide prevention work in the region.

I am grateful to our DD of Operations who has taken on the task of ensuring our building and equipment are properly managed and looked after, providing us with a safe and efficient space to volunteer from. This is quite a demanding task, and it is in excellent hands. Our DD for Operations also ensures that all volunteers are properly trained and informed on health and safety matters.

**Annual Report of the Trustees of Cambridge Samaritans
31 March 2025 (cont)**

One of the tasks that I have set myself as a new Director is to strengthen the community life within the Branch. This is partly to improve communication and decision making and to help reduce the numbers of resignations within the Branch. With that in mind, I have set up Branch meetings three times a year where all volunteers are invited to attend. This provides an opportunity for the Director and his Team to let the Branch know about any changes we want to make and the rationale behind making those decisions. It is important that all volunteers feel they are informed of how the Branch is run. These Branch meetings are a place for volunteers to let the Leadership Team know what their concerns are, and for newer and longer serving members of the branch to meet and get to know each other. We held the first meeting in March and that was met with enthusiasm. Volunteers agreed that they are a welcome and needed addition to Branch activities. We are also going to run a seminar series with speakers invited 2-3 times a year to talk to us about subjects of interest to the Branch. This is being organised by our DD for Ongoing Training. As for previous years, we will continue to run our annual training in 'Applying Our Key Policies' in addition to Central Office mandatory training (this year all volunteers had to complete an online module on EDI). This will help keep our skills sharp and provides a space for all volunteers to exchange ideas and thoughts around these important topics. We also work in partnership with Hitchin Branch to provide the Listener Scheme at Littlehey Prison, selecting, training and supporting prisoners to provide the listening service to other prisoners. Again, a very dedicated and expert volunteer team. During the first ten days of my directorship, I was invited to attend a day at Littlehey Prison where Listeners were joined by members of their families, and I was asked to give them their Listener Certificates. I found the experience very moving and was able to witness the importance of our service in the prison to these listeners.

In addition to improving volunteer retention as outlined above, other priorities that I have highlighted for our Branch include:

- Developing a more strategic outreach program using the assessment of local need developed by the Peterborough and Cambridgeshire Suicide Prevention Strategy.
- Prioritising fundraising and ensuring it is integrated into our outreach activities where possible.
- Developing stronger dialogues with regional branches to see how we can collaborate and enhance the overall service.

All our Branch activities are underpinned by a committed fundraising team who work tirelessly to raise funds for our Branch. These funds are vital to ensure we carry our work safely and effectively. Amongst others, the funds raised by the team help cover the costs of our infrastructure, training, outreach and volunteer education and support activities.

In summary, the Branch has managed much change in the last year and continues to run smoothly. It is incredible to think that all that we do is run by volunteers who in addition to the hours they give listening to callers continue to take on extra tasks to make sure the branch and all its activities are run efficiently and without disruption. We are also incredibly lucky to be aided by several support volunteers who provide exceptional service to the Branch in areas of training, outreach, fundraising, and maintenance of our building amongst others. I am hugely grateful to every one of them.

Annual Report of the Trustees of Cambridge Samaritans 31 March 2025 (cont)

I am also grateful to the Vice Directors, the team of Deputy Directors and the Board of Trustees, for all that they do and for all the support they have shown me and the Branch as I started in my role as Director.

I am looking forward to the coming year and to all the good things we will do together for our callers and for our Branch.

The Trustee Board

The board meets quarterly in person and has corresponded frequently by email to ensure the effective governance of the Charity. Anyone who is interested in joining the Trustee Committee would be made very welcome. Please speak to the Director or any other member of the Committee.

Treasurer's Report


Total Income at £43,823 was up on last year, £39,243. The current year income included £1,000 restricted for volunteer attendance at the regional conference and towards volunteer care, and the prior year income included £5,000 restricted for the costs of the hall refurbishment. In the prior year, the Trustees decided to prioritise recruiting and training more volunteers and completing the building refurbishment project. Significant costs in the prior year included c. £40k of costs related to completing the hall renovation work (of which £5k of covered by donations) and £16k for solar panels and stairlift (which were capitalised). Regular operating expenditure of was approximately in line with Budget and prior years. The branch experienced small investment losses of £1.5k in the year as a result of general financial market conditions. In overall terms free reserves at year end remained in a healthy position at £85,000. This leaves us in a financially secure position to face 2025/26 and beyond.

13 Statistical information

KPIs:	2024/25	2023/24
Contacts - total	25,859	27,786
Number of telephone contacts	25,810	27,671
Number volunteers at Year End	159	158

14 Accounts and balance sheet

The accounts and balance sheet of the Charity for the period ended 31 March 2025 and the independent examiners' report are attached and form a part of this Trustees' Report.

Signed: 

Henry Jabbour
Director

On behalf of Cambridge Samaritans

16/06/2025

Independent examiner's report to the Trustees of Cambridge Samaritans

I report to the trustees on my examination of the accounts of Cambridge Samaritans (the Charity) for the year ended 31 March 2025 as set out on pages 11 to 16.

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 Trustee'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 2011 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.

Signed: *Shane Tharby*

Dated: 18 June 2025

Shane Tharby FCA
For and on behalf of
Streets Chartered Accountants

3 Wellbrook Court
Girton
Cambridge
CB3 0NA

CAMBRIDGE SAMARITANS
STATEMENT OF FINANCIAL ACTIVITIES FOR THE PERIOD ENDED
31 MARCH 2025

	2025	2025	2025	2024	2024	2024
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	Fund	Fund	Funds	Fund	Fund	Funds
	£	£	£	£	£	£
Income and endowments						
Donations and legacies						
Donations and fund raising	39,812	1,000	40,812	23,359	5,000	28,359
Legacies	1,000	0	1,000	7,287	0	7,287
Friends of Cambridge Samaritans	838	0	838	1,275	0	1,275
Sundry other donations	1,020	0	1,020	2,090	0	2,090
Total Donations and legacies	42,670	1,000	43,670	34,011	5,000	39,011
Investment income						
Interest	153	0	153	232	0	232
Total investment income	153	0	153	232	0	232
Total income	42,823	1,000	43,823	34,243	5,000	39,243
Expenditure						
Expenditure on raising funds						
Friends of Cambridge Samaritans	240	0	240	340	0	340
Net income available for charitable purposes	42,583	1,000	43,583	33,903	5,000	38,903
Charitable expenditure						
Premises	14,576	0	14,576	19,707	0	19,707
Training and travel	4,765	750	5,515	5,014	0	5,014
Furniture and equipment	626	0	626	1,782	0	1,782
Repairs and renewals	3,374	0	3,374	39,421	5,000	44,421
Recruitment and publicity	60	0	60	65	0	65
Communications and IT	7,287	0	7,287	6,301	0	6,301
Volunteer expenses	10,146	250	10,396	10,998	0	10,998
Other office expenses	797	0	797	2,017	0	2,017
New Branch Contribution (NBC)	2,667	0	2,667	3,436	0	3,436
Governance costs	960	0	960	1,024	0	1,024
Total expenditure	45,498	1,000	46,498	90,105	5,000	95,105
Other recognised gains and losses						
Net Investment gains (losses)	(1,500)	0	(1,500)	14,316	0	14,316
Net income/expenditure	(4,175)	0	(4,175)	(41,546)	0	(41,546)
Transfers between funds	0	0	0	0	0	0
Net Movement in funds	(4,175)	0	(4,175)	(41,546)	0	(41,546)
Balance b/fwd	518,400	0	518,400	559,946	0	559,946
Balance c/fwd	514,225	0	514,225	518,400	0	518,400

**CAMBRIDGE SAMARITANS
BALANCE SHEET AT 31 MARCH 2025**

	2025 £	2024 £
Fixed assets		
Freehold property		
No. 4 Emmanuel Road at cost	428,842	428,842
Investments		
COIF Charities deposit fund	2,138	2,037
COIF Charities investment fund	62,371	114,564
COIF Charities fixed interest shares	10,757	10,165
	75,266	126,766
Current assets		
Prepayment	228	1,337
Current account	3,194	3,014
Business reserve account	15,159	2,071
Friends of the Samaritans bank accounts:		
Current account	0	1,853
	18,581	8,275
Accruals	8,464	45,483
	8,464	45,483
Net current assets (liabilities)	10,117	(37,208)
	<u>514,225</u>	<u>518,400</u>
Represented by		
Unrestricted Fund		
Designated Property Fund	428,842	428,842
General Fund	85,383	89,558
	514,225	518,400
	<u>514,225</u>	<u>518,400</u>

Signed

H Jabbour
Director

Henny Jabbour

J Ritchie
Treasurer

Jane Ritchie

Date

16/06/2025

CAMBRIDGE SAMARITANS
NOTES TO THE ACCOUNTS 31 MARCH 2025

1. General information

The charity is a charitable incorporated organisation, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 4 Emmanuel Road, Cambridge, CB1 1JW.

2. Statement of Compliance

These financial statements have been prepared in compliance with FRS 102, "The Financial Reporting Standard applicable in the UK and the Republic of Ireland", the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Trustee remuneration and expenses

No remuneration or other benefits were received by the Trustees from the Charity or a related entity in the current or previous year.

Two (2024: three) of the Trustees were reimbursed a total of £1,944 (2024: £3,310) for travelling expenses and reimbursement of branch expenses.

4. Accounting Policies

a) Basis of preparation

The financial statements have been prepared on the historic cost basis except for investments which are accounted for at sale market value. The financial statements are prepared in sterling, which is the functional currency of the entity.

b) Going concern

There are no material uncertainties about the charity's ability to continue.

c) Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

There are no judgements (apart from those involving estimations) that management has made in the process of applying the charity's accounting policies.

d) Tangible Fixed Assets

The Charity owns the freehold of No 4 Emmanuel Road, the building from which it provides its services. This property is valued at historic cost and is not depreciated as the trustees believe that the current market value is materially in excess of cost. The charity has a fixed asset capitalisation policy such that only

larger individual items of tangible fixed assets are capitalised.

Freehold Property		2025		2024
		£		£
4 Emmanuel Road				
Cost b/f	428,842		412,789	
Additions in year	0		16,053	
Cost c/f		428,842		428,842

e) **Investments**

Investments are valued at their market sale value.

f) **Fund Accounting**

Unrestricted funds are available for use, at the discretion of the trustees, in furtherance of the objectives of the Charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are funds that are to be used in accordance with specific restrictions imposed by donors or that have been raised by the Charity for particular purposes. Costs relating to such funds are charged against specific funds.

g) **Analysis of net assets between funds**

	2025	2025	2025	2024	2024	2024
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	Fund	Fund	Funds	Fund	Fund	Funds
	£	£	£	£	£	£
Tangible assets	428,842	0	428,842	428,842	0	428,842
Investments	75,266	0	75,266	126,766	0	126,766
Current assets	18,581	0	18,581	8,275	0	8,275
Current liabilities	(8,464)	0	(8,464)	(45,483)	0	(45,483)
Net assets	514,225	0	514,225	518,400	0	518,400

h) **Income**

All incoming resources are included in the SOFA when the Charity is legally entitled to the income, there is reasonable certainty of receipt and the amount can be quantified with reasonable accuracy. The following specific policies apply to categories of income:

- **Donations/Collections** – These are accounted for when received.
- **Legacies** – Entitlement is the earlier of the Charity receiving the final estate accounts or the legacy being received. No value is included where the legacy is subject to a life interest held by another party.
- **Donated Goods/Services** – This is included at the value to the Charity when received and where this can be quantified.
- **Grants** – Where these are related to performance and specific deliverables, they are accounted for as the Charity earns the right to consideration by its performance. Where income is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, the income is accrued. Capital grants are accounted for as income in the SOFA as soon as they are received.

i) **Expenditure**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of the resource. Support costs have been allocated on the basis of time spent on the activity by volunteers. The following specific policies apply to categories of expenditure:

- **Fundraising Costs** – Fundraising Costs are those costs incurred in seeking voluntary contributions.
- **Governance Costs** – Governance Costs are the costs associated with the governance arrangements of the Charity, which relate to the general running of the Charity as opposed to those costs associated with fundraising or charitable activities. Included within this category are costs associated with the strategic as opposed to the day to day management of the Charity's activities.
- **Support Costs** – Support costs comprise the costs of activities such as the management, financial, administrative and IT, together with common services, office accommodation and communication costs. These are allocated across the categories of charitable expenditure, governance costs and the costs of generating funds where applicable. In these accounts all support costs have been allocated to charitable expenditure.
- **Depreciation** – No depreciation is charged in respect of the freehold property.

j) **Taxation**

Cambridge Samaritans is a registered Charity and is therefore potentially exempt from taxation on its income and gains to the extent that they fall within section 505 of the Income and Corporation Taxes Act 1998 and section 256 of the Taxation of Chargeable Gains Act 1992. No tax charge has arisen in the year.

5. **Governance**

	2025	2024
Fees Paid to Independent Examiner	£1,000	£1,000

6. **Description of Reserves**

Designated Funds	Funds which have been set aside by the trustees for particular purposes.
General Fund	Funds held available for the ordinary purposes of the Charity.
Restricted Funds	Funds granted for expenses incurred by volunteers involved in Prison activities or for the purpose of renovation of the Samaritans building.

Analysis of movement in restricted funds

	Balance b/fwd	Income	Expenditure	Balance c/fwd
	£	£	£	£
Volunteer expenses and conference	0	1,000	(1,000)	0

7. Related party transactions

There have been no related party transactions in the reporting period.