

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024
FOR
CANTERBURY AND DISTRICT SAMARITANS CIO**

Spain Brothers & Co
Chartered Accountants
Westgate House
87 St Dunstons Street
Canterbury
Kent
CT2 8AE

CANTERBURY AND DISTRICT SAMARITANS CIO

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FOR THE YEAR ENDED 31ST MARCH 2024**

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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2024**

The trustees present their report with the financial statements of the charity for the year ended 31st March 2024. 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).

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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 published in October 2019.

The details of the Charity's Trustees, Officers and Independent Examiner and bankers are shown below. Trustees are elected/re-elected as appropriate according to the constitution. All appointments are subject to ratification at the AGM at which all Samaritan members are entitled to vote.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Samaritans vision is for a society in which fewer individuals die by taking their own lives, and in which people can express their feelings and become able to acknowledge and respect the feelings of others.

The objects of the Charity as set out in our constitution are:

- To enable persons in Canterbury 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
- 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
- To collaborate with and support Samaritans Central Charity and its affiliated branches in fulfilling these Objects

This is achieved by providing a 24-hour telephone support and an on-line chat service (currently available evenings only), to enable such people to receive immediate help and support whenever needed. The e-mail service is no longer managed in Branch but via a central hub, and the reintroduction of a face-to-face listening service is not currently under consideration.

Public benefit

In planning all activities of the Branch during the year, the Trustees have kept in mind the Charity Commission's guidance on Public Benefit and have shown due regard to requirements of the Equalities Act 2010.

Contributions made by volunteers

There are currently 74 active volunteers who give their time freely to man the Branch as listening volunteers. This is a reduction on last year but there appears to be no single contributing factor to people being no longer able to volunteer. In addition, there are three support volunteers.

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FOR THE YEAR ENDED 31ST MARCH 2024

ACHIEVEMENT AND PERFORMANCE

DIRECTOR'S REPORT:

With an average of 74 Active Listening Volunteers (ALVs) available, the Branch has provided over 300 listening hours each month, totalling over 1000 calls and more than 22 webchats.

Rota matters: The charity continues to use the Three Rings secure on-line volunteer management system for all matters relating to the duty rota and shift patterns. Our volunteers self-select their shifts and are able to book directly for a date and time that suits them. The rota is monitored daily with prompts and reminders issued to ensure delivery of as many shifts as possible, and to notify of any necessary changes both planned and unexpected e.g. volunteer sickness, maintenance works in the Duty Room etc.

A minimum of 2 listening volunteers are on duty at any one time, with one of our team of Duty Leaders supporting each shift remotely. An increasing number of volunteers have undertaken additional training to deliver the Online Chat service which is currently available 6 evenings out of 7 and runs alongside our telephone listeners.

Following a wide consultation exercise a new rota was introduced in February 2024 with adjustments made to shift times and the number of shifts available daily. Our Samaritans work 3 or 4 hour shifts, all of which take place in the Canterbury Duty Room and we regularly run shifts from 05.00 through to 02.00 the next day. Recent changes to the Three Rings format have allowed us to identify 'High priority' shifts at a glance i.e. shifts when there is a need nationally for more Samaritans to be on duty to reduce the chances of calls going unanswered.

Whilst we have increased the number of hours we are available to callers, we recognise that there is still more to do. Statistical evidence of the national picture shows that the greatest Hours of Need are from 02.00-05.00 as this is when the largest number of callers find no-one available to take their call and are asked to try again later. As a Branch we will continue to work with our regional partners to share good practice and develop new initiatives in order to become part of the solution to this issue. Already underway are plans for further recruitment of additional volunteers and a repeat of a Branch challenge that took place in December 2023 when our listeners covered duties for a full 24-hours.

Our volunteers are amazing people who give the gift of their time freely at all times of the day and night. The value of their service is never underestimated.

Volunteer Care Team: The Volunteer Care Team and Branch Leadership Team have continued to support all volunteers connected to the Canterbury Branch either as active listeners, support volunteers or honorary members. Maintaining supportive links with listeners needing to take extended periods of leave due to ill-health, changes to personal circumstances or work commitment, has continued to be a priority. This support has enabled listeners to return to taking shifts when the time is right. Members of the Duty Leader team have continued to support listeners and chatters on each shift by being available to talk through calls taken during shift, particularly those that have been more challenging to listen to. The willingness of experienced listeners to share their knowledge and experience with newer members of the team has continued to support their well-being and confidence.

Training: Our dedicated Training team have continued to ensure that our new and existing volunteers have access to comprehensive training and ongoing development. Training of new volunteers continues to be an important aspect of our work to sustain branch capacity. In the last 12 months Core Development and Embedding training was delivered to three cohorts of recruits.

The Class of March 2023 have completed Embedding in December 2023.

The Class of September 2023 have completed Core training and are due to complete Embedding in May 2024.

The Class of March 2024 are underway with Core Training and due to complete mid-April 2024.

Core Development training could not have been successful without the support of our many volunteers involved in Skills Practice training and other volunteers who share their knowledge and experience with trainees and probationers.

Our Mentors play a vital role working 1:1 alongside new volunteers as they developed their listening skills and became confident with taking calls. Our Lead Mentor monitored the programme to ensure it remained fit for purpose, and the training of additional mentors enabled the Core Development programme to run at maximum capacity.

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FOR THE YEAR ENDED 31ST MARCH 2024

Essential ongoing training has also been coordinated and monitored by the Training Team. This included "Keeping Data Safe as a Samaritans Volunteer" (Digital mandatory training) which was required by all volunteers in response to a directive from Samaritans Central Office in mid-2023.

Learning Needs Assessments have been completed for 7 volunteers who were returning to listening duties after a period of absence > 3 months.

The Training team supported the re-launch of the Ongoing Mentoring (OGM) programme in branch, working with Lead Mentor to offer Information session to inform and engage volunteers to participate in OGM. In addition, several sessions of Continuous Development training- Giving Effective Feedback were provided to expand our pool of volunteers able to act as Peer Mentors for OGM.

The Training team supported recruitment activities by running several Information Events for potential new recruits in January. The events provided information about Samaritans and what it's like to be a volunteer in our branch to help applicants make an informed decision before proceeding to interview.

The training team also brought in best practice from other branches by introducing a new event to bridge the gap post interview/prior to training so that candidates could complete DBS documentation, get support with any digital training issues, ask questions, and meet fellow trainees to support and smooth their path into the Core training process.

Recruitment: Recruitment remains essential in maintaining the contact hours that the Branch can provide. The process is led by an online system, and this can reduce the potential face-to-face contact with interested individuals prior to application. Due to this, the Branch has re-introduced local Information Events where people can learn more before deciding to progress their application. Currently there is capacity for recruiting 15-20 new volunteers twice each year although the number who become full Samaritans is around 10-15 in each group.

Prisons: Canterbury & District Branch has continued to support the Listener schemes at HMP Elmley and HMP Stanford Hill alongside volunteers from Ashford and Folkestone branches. At the end of December 2023, the Branch Prison Support Officer (BPSO), who had co-ordinated this work for many years, decided to step away from Samaritans. To date no replacement BPSO has been found from Canterbury or any of the local branches. This creates a further challenge to providing the necessary support for the Listener scheme and it continues to be the case that volunteers are urgently required to enable this work to continue.

Outreach

The Outreach team has continued to spread understanding of what our organisation can provide for those in our local communities and to provide emotional support to those experiencing hardship or encountering a serious situation.

For the second time we have supported the travelling roadshow organised by Central Office to promote the collaboration between the Samaritans and Network Rail. We provided volunteers for the mobile unit at Herne Bay and Canterbury railway stations, and they were able to talk with members of the public and build connections with local wellbeing organisations.

From this came a request from a local contact providing a community foodbank and support group centre for homeless individuals and low-income families. Thus began our partnership with Maya's Community Support Centre in Herne Bay and our efforts have been ably supported by Samaritans volunteers attending monthly since October 2023. Samaritans were also happy to attend local community Pride events in Canterbury and Margate during the year and received very positive comments from other participants.

We responded to a request from Central Office to support staff members at a local school and were able to show the Samaritans ethos and willingness to provide reassurance and confidence when needed. We also participated in a 2-day wellness support event for staff in Ramsgate Benefit Office and delivered a talk to the residents of the warden supported facility at St John's Hospital Chapel.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2024**

Unfortunately, we have been asked to visit a number of local railway stations after serious incidents have taken place. Our volunteers spent many hours on station platforms talking with staff and members of the public and have been overwhelmed by the supportive and appreciative comments for our attendance. We are proud to have responded to every request for support from Network Rail, yet relieved that due to a lowering of the number of incidents occurring on the railway network we have been called on less frequently during 2023/2024 than in previous years.

We again supported the Samaritans' national promotion of the service through our presence at both Canterbury railway stations for 'Brew Monday' in January, and the 'Small talk saves lives' campaign in March. This included distribution of new promotional materials specifically designed for the relaunch and rebranding of the initiative. None of the outreach work would be possible without the continued support and attendance of our dedicated and willing volunteers.

FINANCIAL REVIEW

In accordance with the Samaritans Constitution, we are required to appoint an Honorary Treasurer. Given the level of our income, we are also required by the Charity Commission to appoint an appropriately qualified Member of a recognised professional body as Independent Examiner to review the accounts.

We are very grateful to Julia Dabson for fulfilling the responsibility of Treasurer during the period and Spain Brothers & Co as our Independent Examiner.

Treasurer's Report

This report provides a summary of the financial status of Canterbury & District Samaritans as of year-end 31st March 2024. It includes details on income, expenditures, and offers insight into our financial health and performance.

Our income for the financial year was £25,871.00. This was obtained from donations and rental income of the flat we rent above the office. Our thanks must go to our regular donors and the other fundraising events that took place throughout the year.

Our expenditure was down this year to £24,013.00 this was due to cautious decisions from the trustees and leadership team and a drop in the number of volunteers claiming volunteers travel expenses.

Our in-year surplus funds of £1858.00 will be held on deposit for future expenditure in maintaining the branch.

Canterbury & District Samaritans have no paid staff and is managed and operated purely by the dedicated volunteers who give their time freely.

We will continue to be cautious in our spending so that we can cover expenses, as donations can fluctuate and while fundraising is still proving difficult.

The financial status of Canterbury & District Samaritans remains stable. We will continue to adjust as necessary to ensure long-term sustainability and achieve our goal of providing support to those in need or going through tough times.

This report is submitted for review and approved by the trustees of Canterbury & District Samaritans.

Submitted by

Julia Dabson Treasurer

Richard Manuel (Deputy Treasurer)

for Canterbury & District Samaritans

Reserves policy

The Trustees agree to hold reserves of approximately one year's expenditure to ensure the Charity can sustain its activities in the event of fluctuations in donations received and so continue to provide access to Callers without interruption. These funds are invested securely but on a very low interest rate.

Reserves as of 31st March 2024 were all unrestricted £437,409.00 and can only be realised by the disposal of tangible fixed assets.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2024**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Canterbury and District Samaritans CIO is a Charitable Incorporated Organisation governed by its constitution and is a registered charity, number 1166874. The Charity was registered on 1st October 2016 as an affiliate branch of Samaritans Central Charity (registered charity no. 219432), having previously operated as an unincorporated branch of the Central Charity.

The Charity is run by individual Samaritans (also known as Volunteers) who are the Charity's members. Through its members, the Charity provides telephone and on-line chat services to individuals who are experiencing distress.

Samaritans are recruited from suitable persons from the community who undergo careful selection and training within guidelines provided by the Samaritans' Central Charity (which provides guidance and support to all Samaritan local Centres). Canterbury and District Samaritans has no paid employees; all functions of the Branch are carried out by Volunteers.

At the quarterly Trustees' meetings, the Trustees review the strategic direction of the Branch including finance, risk management, policies, and performance. Key policies are provided by the Samaritans Central Office, and the Trustees have a responsibility to ensure that these are understood, disseminated, and implemented in a timely fashion.

The Trustees are supported by a Directorate who oversee operational matters at their bimonthly meetings. Members of the Directorate are Branch volunteers who have agreed to take on lead and co-ordinating responsibilities for a range of differing roles.

All give their time freely in addition to being active Listening volunteers in the Branch. No remuneration was paid for these roles, and any volunteer expenses were paid in accordance with branch policy and are duly noted in the accounts.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Office

32 Northgate
Canterbury
Kent CT1 1BL

Registered Charity Number

1166874

Sue Riddell	Trustee and Branch Director (apptd June 2023)
Julia Dabson	Trustee and Treasurer (resigned March 2024)
Richard Manuel	Trustee and Treasurer (appointed April 2024)
Linda Dykes	Trustee & Secretary (appointed February 2024)
Scott Deadman	Trustee (appointed September 2023)
Ailsa Searles	Trustee (appointed September 2023)
Chris Harker	Trustee (appointed September 2023)
Ruth Scholfield	Trustee (appointed September 2023)
Lynne Ewart	Trustee (apptd Sept 2022)
Christine Lovell	Trustee (apptd Sept 2022)
Elinor Lockyer	Trustee (resigned Jan 2023)
Shannon Baker	Treasurer & Trustee (resigned Feb 2023)
Frank Rossi	Trustee (resigned June 2023)
Arabella Nairne	Trustee & Secretary (resigned May 2023)
Sanjidah Islam	Trustee (resigned 2023)
Maggie Gabbe	Trustee (resigned 2023)
Mary Hart	Trustee (resigned 2023)
Richard Shaw	Trustee (resigned 2023)
Mike Wimbhurst	Trustee (resigned 2023)
Philip Coles	Trustee and Branch Director (resigned May 2023)

Registered Office

32 Northgate
Canterbury
Kent CT1 1BL

Bankers

Lloyds Bank
49 High Street
Canterbury
Kent CT1 2 SE

Independent Examiner

Paul Flood FCA
Spain Brothers & Co
Westgate House
87 St Dunstan's Street
Canterbury
Kent CT2 8AE

CANTERBURY AND DISTRICT SAMARITANS CIO

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2024

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



.....
S Riddell - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
CANTERBURY AND DISTRICT SAMARITANS CIO**

Independent examiner's report to the trustees of Canterbury and District Samaritans CIO

I report to the charity trustees on my examination of the accounts of Canterbury and District Samaritans CIO (the Trust) for the year ended 31st March 2024.

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.

Paul Flood BFP FCA

Spain Brothers & Co
Chartered Accountants
Westgate House
87 St Dunstons Street
Canterbury
Kent
CT2 8AE

Date:

CANTERBURY AND DISTRICT SAMARITANS CIO

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2024**

		Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	11,034	-	11,034	6,302
Charitable activities					
Prisons outreach		4,078	-	4,078	4,778
Other trading activities	3	88	-	88	1,433
Investment income	4	10,671	-	10,671	8,650
Total		<u>25,871</u>	<u>-</u>	<u>25,871</u>	<u>21,163</u>
EXPENDITURE ON					
Charitable activities					
Direct charitable expenditure		6,165	-	6,165	13,190
Prisons outreach		3,206	-	3,206	6,775
Support costs		10,542	-	10,542	13,897
Administration		3,432	-	3,432	3,151
Governance costs		668	-	668	640
Total		<u>24,013</u>	<u>-</u>	<u>24,013</u>	<u>37,653</u>
NET INCOME/(EXPENDITURE)		1,858	-	1,858	(16,490)
RECONCILIATION OF FUNDS					
Total funds brought forward		435,551	-	435,551	452,041
TOTAL FUNDS CARRIED FORWARD		<u>437,409</u>	<u>-</u>	<u>437,409</u>	<u>435,551</u>

The notes form part of these financial statements

CANTERBURY AND DISTRICT SAMARITANS CIO

BALANCE SHEET
31ST MARCH 2024

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	10	230,099	-	230,099	230,201
Investment property	11	145,180	-	145,180	145,180
		<u>375,279</u>	<u>-</u>	<u>375,279</u>	<u>375,381</u>
CURRENT ASSETS					
Debtors	12	251	-	251	5,646
Cash at bank	13	67,387	-	67,387	58,027
		<u>67,638</u>	<u>-</u>	<u>67,638</u>	<u>63,673</u>
CREDITORS					
Amounts falling due within one year	14	(5,508)	-	(5,508)	(3,503)
NET CURRENT ASSETS		<u>62,130</u>	<u>-</u>	<u>62,130</u>	<u>60,170</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>437,409</u>	<u>-</u>	<u>437,409</u>	<u>435,551</u>
NET ASSETS		<u>437,409</u>	<u>-</u>	<u>437,409</u>	<u>435,551</u>
FUNDS	15				
Unrestricted funds				437,409	435,551
TOTAL FUNDS				<u>437,409</u>	<u>435,551</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 30-09-24 and were signed on its behalf by:



J Dabson - Trustee



S Riddell - Trustee

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024**

1. ACCOUNTING POLICIES**Basis of preparing the financial statements****General information and basis of preparation**

Canterbury and District Samaritans is a Charitable Incorporated Organisation (CIO), registered at the Charity Commission in England and Wales. The principal address is shown in the Report of the Trustees of these financial statements.

Canterbury and District Samaritans CIO constitutes a public benefit entity as defined by FRS 102.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and UK Generally Accepted Accounting Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has evolved following the 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) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

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.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

The charity receives grants in respect of prisons outreach work. Income from grants is recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Investment income is earned through holding assets for investment purposes such as interest bearing accounts and property. It includes interest and rent. Where it is not practicable to identify investment management costs incurred within a scheme with reasonable accuracy the investment income is reported net of these costs.

Investment income is recognised as the charity's right to receive payment is established.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2024

1. ACCOUNTING POLICIES - continued

Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Expenditure on charitable activities includes levy to Samaritans Headquarters, costs incurred for prisons outreach services, reimbursement of volunteer expenses, the Visit costs and fund raising expenses.
- Support costs are establishment expenses to assist the work of the charity but do not directly represent charitable activities. They include insurance, utilities household and repairs and maintenance.
- Administration includes agency fees, accountancy fees and other administration expenses.
- Governance costs are general costs which have been incurred in order for the Charity to operate affectively and to generate the information required for public accountability.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Tangible fixed assets

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Computer equipment	-25% on cost
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Freehold property is depreciated over an estimated useful life of 50 years. However, as the residual value of freehold property exceeds the carrying amount shown in the financial statements no depreciation charge has been provided.

Investment property

Investment properties for which fair value can be measured reliably without undue cost or effort are measured at fair value at each reporting date which changes in fair value recognised in 'net gains/ (losses) on investments' in the SOFA.

Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

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.

CANTERBURY AND DISTRICT SAMARITANS CIO

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2024**

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations (individuals)	3,102	1,780
Donations (organisations)	2,376	2,376
Legacies	250	-
	<u>6,302</u>	<u>4,156</u>

3. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Fundraising events	88	1,433
	<u>88</u>	<u>1,433</u>

4. INVESTMENT INCOME

	2024	2023
	£	£
Rents received	10,140	8,480
Bank interest receivable	531	170
	<u>10,671</u>	<u>8,650</u>

5. SUPPORT COSTS

	Establishment expenses £	Other £	Governance costs £	Totals £
Support costs	10,232	310	-	10,542
Administration	-	3,432	-	3,432
Governance costs	-	-	668	668
	<u>10,232</u>	<u>3,742</u>	<u>668</u>	<u>14,642</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2024

5. SUPPORT COSTS - continued

Support costs, included in the above, are as follows:

	Support costs	Administration	Governance costs	2024 Total activities	2023 Total activities
	£	£	£	£	£
Rates and water	445	-	-	445	387
Insurance	1,336	-	-	1,336	2,556
Utilities	1,811	-	-	1,811	3,700
Telephone & broadband	1,860	-	-	1,860	2,127
Catering	2,097	-	-	2,097	2,267
Household expenses	1,343	-	-	1,343	1,459
Repairs and maintenance	1,238	-	-	1,238	1,376
Depreciation of tangible and heritage assets	102	-	-	102	25
Accountancy	-	952	-	952	915
Computer maintenance & support	-	661	-	661	623
Photocopying	-	117	-	117	352
Printing, postage and stationery	-	121	-	121	221
Sundries	310	466	-	776	132
Agency fees	-	1,115	-	1,115	908
Independent examiners remuneration	-	-	668	668	640
	<u>10,542</u>	<u>3,432</u>	<u>668</u>	<u>14,642</u>	<u>17,688</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2024 nor for the year ended 31st March 2023.

Trustees' expenses

During the year, 4 trustees (2022 1) were reimbursed for travel and other expenses totalling £917 (2022 £422). All of these were incurred in the course of their duties as Samaritans.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	6,302	-	6,302
Charitable activities			
Prisons outreach	4,778	-	4,778
Other trading activities	1,433	-	1,433
Investment income	8,650	-	8,650
Total	<u>21,163</u>	<u>-</u>	<u>21,163</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2024

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
EXPENDITURE ON			
Charitable activities			
Direct charitable expenditure	13,190	-	13,190
Prisons outreach	6,775	-	6,775
Support costs	13,897	-	13,897
Administration	3,151	-	3,151
Governance costs	640	-	640
Total	37,653	-	37,653
NET INCOME/(EXPENDITURE)	(16,490)	-	(16,490)
RECONCILIATION OF FUNDS			
Total funds brought forward	452,041	-	452,041
TOTAL FUNDS CARRIED FORWARD	435,551	-	435,551

8. STAFF COSTS

There were no employees and hence no emoluments were paid in the year.

9. INDEPENDENT EXAMINERS' REMUNERATION

The independent examiners remuneration amounts to an independent examination fee of £594 (2023 - £520, 2022 - £400) and accountancy services of £846 (2023 - £740, 2022 - £565).

10. TANGIBLE FIXED ASSETS

	Freehold property £	Computer equipment £	Totals £
COST			
At 1st April 2023 and 31st March 2024	229,820	1,699	231,519
DEPRECIATION			
At 1st April 2023	-	1,318	1,318
Charge for year	-	102	102
At 31st March 2024	-	1,420	1,420
NET BOOK VALUE			
At 31st March 2024	229,820	279	230,099
At 31st March 2023	229,820	381	230,201

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2024

11. INVESTMENT PROPERTY

	£
FAIR VALUE	
At 1st April 2023	
and 31st March 2024	<u>145,180</u>
NET BOOK VALUE	
At 31st March 2024	<u>145,180</u>
At 31st March 2023	<u>145,180</u>

32, Northgate is a freehold property, owned by the Charity, which comprises ground floor office accommodation (providing working space and a training room for Samaritan Volunteers, together with refreshment and ablution facilities) and an upper floor with residential accommodation. The latter provides rental income which helps support the Charity's financial activities. This part of the freehold property is therefore shown as investment property.

The rebuild value of the property in March 2016 was estimated to be £375,000. This value has been split between freehold property of £229,820 to reflect the parts used by the Charity and £145,180 for the upper floor which is treated as investment property.

The trustees consider there have been no changes to the valuations carried out in March 2016.

The original cost of the property (including redevelopment costs and after deducting grants received) was £274,631.

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Other debtors	-	1,072
Interest receivable on Virgin		
Money deposit	-	43
GiftAid reclaim	251	251
NOMS claim	-	4,280
	<u>251</u>	<u>5,646</u>

13. CASH AT BANK

	2024	2023
	Total	Total
	funds	funds
	£	£
Lloyds Bank current account	9,733	1,926
Barclays Bank current account	1,022	44
Lloyds Bank deposit account	24,251	23,995
Virgin Money deposit account	32,381	32,062
	<u>67,387</u>	<u>58,027</u>
Total		

CANTERBURY AND DISTRICT SAMARITANS CIO

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2024**

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	3,554	2,243
Other creditors	1,954	1,260
	<u>5,508</u>	<u>3,503</u>

15. MOVEMENT IN FUNDS

	At 1/4/23	Net movement in funds	At 31/3/24
	£	£	£
Unrestricted funds			
General fund	435,551	1,858	437,409
	<u>435,551</u>	<u>1,858</u>	<u>437,409</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	25,871	(24,013)	1,858
	<u>25,871</u>	<u>(24,013)</u>	<u>1,858</u>

Comparatives for movement in funds

	At 1/4/22	Net movement in funds	At 31/3/23
	£	£	£
Unrestricted funds			
General fund	452,041	(16,490)	435,551
	<u>452,041</u>	<u>(16,490)</u>	<u>435,551</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2024

15. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	21,163	(37,653)	(16,490)
TOTAL FUNDS	<u>21,163</u>	<u>(37,653)</u>	<u>(16,490)</u>

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

	At 1/4/22 £	Net movement in funds £	At 31/3/24 £
Unrestricted funds			
General fund	452,041	(14,632)	437,409
TOTAL FUNDS	<u>452,041</u>	<u>(14,632)</u>	<u>437,409</u>

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	47,034	(61,666)	(14,632)
TOTAL FUNDS	<u>47,034</u>	<u>(61,666)</u>	<u>(14,632)</u>

16. RELATED PARTY DISCLOSURES

During the year, the Charity received grants from Samaritans headquarters totalling £4,078 (2023 - £4,778, 2022 £6,693) and paid a levy of £1,215 (2023 - £5,661, 2022 £4,053).

CANTERBURY AND DISTRICT SAMARITANS CIO

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2024**

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	4,926	6,052
Legacies	6,108	250
	<u>11,034</u>	<u>6,302</u>
Other trading activities		
Fundraising events	88	1,433
Investment income		
Rents received	10,140	8,480
Bank interest receivable	531	170
	<u>10,671</u>	<u>8,650</u>
Charitable activities		
Prisons outreach	4,078	4,778
Total incoming resources	<u>25,871</u>	<u>21,163</u>
EXPENDITURE		
Charitable activities		
Levy to Samaritans Headquarter	1,215	5,661
Prison outreach	3,206	6,775
Samaritans Volunteers expenses	4,950	7,458
Training and meetings	-	71
	<u>9,371</u>	<u>19,965</u>
Support costs		
Establishment expenses		
Rates and water	445	387
Insurance	1,336	2,556
Utilities	1,811	3,700
Telephone & broadband	1,860	2,127
Catering	2,097	2,267
Household expenses	1,343	1,459
Repairs and maintenance	1,238	1,376
Depreciation of tangible and heritage assets	102	25
	<u>10,232</u>	<u>13,897</u>
Other		
Accountancy	952	915
Carried forward	952	915

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CANTERBURY AND DISTRICT SAMARITANS CIO

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2024**

	2024 £	2023 £
Other		
Brought forward	952	915
Computer maintenance & support	661	623
Photocopying	117	352
Printing, postage and stationery	121	221
Sundries	776	132
Agency fees	1,115	908
	<u>3,742</u>	<u>3,151</u>
Governance costs		
Independent examiners remuneration	668	640
	<u>24,013</u>	<u>37,653</u>
Total resources expended		
	<u>1,858</u>	<u>(16,490)</u>
Net income/(expenditure)		

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