

HEREFORDSHIRE SAMARITANS

England & Wales · Charity number 1167937

Details

Status Registered

Legal form CIO

Registered 2016-06-29

Register [View on the Charity Commission register](#)

Contact

Address The Samaritans
44a Berrington Street
Hereford
HR4 0BJ

Phone 01432269942

Email Hereford.director@samaritans.org

Website <https://www.samaritans.org/branches/hereford/>

Activities

Objects: 3.1 TO ENABLE PERSONS IN HEREFORDSHIRE 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;3.2 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; AND3.3 TO COLLABORATE WITH AND SUPPORT SAMARITANS CENTRAL CHARITY AND ITS AFFILIATED BRANCHES IN FULFILLING THESE OBJECTS.

Activities: Enabling people in Herefordshire, the surrounding area and elsewhere who are experiencing feelings of distress or despair to receive confidential emotional support in order to improve their emotional health and to reduce the incidence of suicide.Promoting a better understanding of suicide, suicidal behaviour and the value of expressing feelings.Collaborating with Samaritans Central Charity.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives
- **Who:** The General Public/mankind

Geography

- Herefordshire

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|---------|-------------|--------|-----------|
| 2025-03-31 | £38,258 | £76,289 | - | - |
| 2024-03-31 | £43,915 | £64,697 | - | - |
| 2023-03-31 | £54,472 | £71,855 | - | - |
| 2022-03-31 | £29,408 | £55,311 | - | - |
| 2021-03-31 | £31,384 | £54,633 | - | - |

Trustees

| Name | Role | Appointed |
|-------------------------|------|------------|
| Alexander Hempton-Smith | | 2026-01-04 |
| Dorothy Mary Davies | | 2024-12-09 |
| Elizabeth Dolloway | | 2026-01-04 |
| Hilary Jane Hargreaves | | 2024-12-09 |
| Lesley Gillian Fleming | | 2022-09-20 |
| Lorraine Shelley Mathie | | 2023-05-01 |
| Richard Fenton | | 2021-07-29 |

Linked charities

- THE HEREFORDSHIRE SAMARITANS (1167937-1)

HEREFORDSHIRE SAMARITANS

England & Wales - Charity number 1167937

Accounts



Herefordshire Samaritans

Report and Accounts

For the year ended 31 March 2025

Registered Charity Number 1167937

Unaudited

Herefordshire Samaritans 2024-25

Unaudited Report and Accounts

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Herefordshire Samaritans 2024-25

Reference and Administrative Details

Charity name: Herefordshire Samaritans
Registered Charity Number: 1167937
Principal office: 44a Berrington St, Hereford, HR4 OBJ

The following people have acted as Trustees during the year:

| | From | To | Additional roles |
|-------------------|---------------------------------|-----------------|------------------|
| Lorraine Mathie | 1 st May 2023 | 31st March 2025 | Chairman |
| Richard Fenton | 29 th July 2021 | 31st March 2025 | Vice Director |
| Claire Sambrook | 29 th July 2021 | 31st March 2025 | Treasurer |
| Dorothy Davies | 9 th November 2024 | 31st March 2025 | Secretary |
| Carolyn Hamlyn | 9 th September 2020 | 31st March 2025 | |
| Lesley Fleming | 20 th September 2022 | 31st March 2025 | |
| Hilary Hargreaves | 1 st January 2025 | 31st March 2025 | |

Officers have included

| Title | Name |
|---|-----------------|
| Publicity Officer | Emma Wheeler |
| Branch Hub Liason Officer | Kim Brinkworth |
| Deputy Director for Volunteer Support | Nicola Keef |
| Deputy Director for Recruitment & Selection | Susan Griffiths |
| Deputy Director for Training | Alison Fawcett |
| Deputy Director for Outreach | Rosalyn Popper |
| IT Support | Gill Busby |

Bankers: Barclays Bank Plc
Leicester
LE87 2BB

CCLA Investment Management Limited
1 Angel Lane
London
EC4R 3AB

Independent Examiner: RJ Frances & Co.
Chartered Accountants
Suite 1 and 2 Marshall Business Centre
Faraday Road
Hereford
HR4 9NS

Herefordshire Samaritans 2024-25

The Trustees present their report and accounts of the charity for the year ended 31 March 2025. The accounts have been prepared in accordance with the accounting policies set out in Note 1 to the accounts and comply with the charity's trust deed, applicable law including the Charities Act 2011, and the requirements of the FRS 102 and Statement of Recommended Practice 2015.

As part of the restructuring of Samaritans all branches are now required to have a financial year end of 31st March. This financial period runs from 1st April 2024 to 31st March 2025.

Comparative figures in the accounts relate to the previous accounting year.

Structure, Governance and Management

The full name of the charity is "Herefordshire Samaritans", charity registration number 1167937. The charity is a Charitable Incorporated Organisation (CIO) registered with the Charity Commission. The governing document is a constitution adopted on 29 June 2016.

The CIO is a successor to the unincorporated association with registration number 507570 and named "The Herefordshire Samaritans", which became dormant with the adoption of a new constitution on 1 October 2016, at which time all assets and liabilities were transferred to the CIO.

Management structure

From 1st October 2016, the branch has had a unified management structure. The branch is led by the Director, who is an ex-officio trustee. The Director chooses and appoints a leadership team, the members of which form the executive management of the branch responsible for financial and operational matters. Members of the leadership team may also be trustees but are not required to be. The Director also serves as chair of trustees on occasions where the trustees meet as a separate body.

Appointment of the Director

The Board of Trustees of the Samaritans national charity, with the guidance of the Regional Director, arrange for the selection and appointment of the branch Director whose three-year tenure is confirmed annually.

Related Parties

The charity is a branch of Samaritans, which has other branches throughout Britain and Ireland.

Risk management

The Trustees continue to monitor the major risks which the charity faces and have established systems to reduce those risks. Risks are reviewed at least annually. The main risks include the health and safety of volunteers and callers, maintenance of the Centre and its facilities and the continued financial viability of the charity.

The objective of the charity

Herefordshire Samaritans opened on 12 November 1972 in Hereford with the prime objective of providing emotional support under conditions of confidentiality and anonymity to people of all ages who are experiencing a period of personal crisis and/or contemplating suicide.

All our charitable activities are undertaken to further our charitable purposes for the public benefit.

Achievements and Performance

Currently we have 105 listening volunteers plus 5 support volunteers at 31 March 2025

The Charity aims to be operational 365 days of the year, with never fewer than two volunteers on duty at any time.

We are linked into the Samaritans national phone, email system.

Herefordshire Samaritans 2024-25

Recruitment, induction and training

Induction and initial CORE training usually runs for nine weeks, and for the calendar year 2025 we will be running two training groups. Assuming CORE requirements are met, new volunteer recruits will spend a minimum of 9 duties with an experienced mentor. During the first six months, time is spent reflecting and building on experience which forms part of Embedding training.

Extensive ongoing support is provided to all volunteers, they are also encouraged to support each other.

Contacts

| | Telephone: Speaking | Email | SMS | Face-to-face in branch | Face-to-face outside branch | Total |
|-------------|------------------------|-------|-------|---------------------------|--------------------------------|--------|
| 2024-2025 | 14,041 | 2,377 | 0 | 0 | 127 | 16,545 |
| 2023-2024 | 14,419 | 2,854 | 0 | 0 | 45 | 17,318 |
| 2022 - 2023 | 14,204 | 2,854 | 0 | 0 | 43 | 17,101 |
| 2021 - 2022 | 15,993 | 2,523 | 0 | 0 | 1,000 | 19,516 |
| 2020 - 2021 | 15,176 | 3,426 | 0 | 0 | 0 | 18,602 |
| 2019 - 2020 | 16,495 | 2,457 | 1,368 | 90 | 13 | 20,423 |
| 2018 - 2019 | 18,353 | 3,328 | 1,803 | 88 | 0 | 23,572 |
| 2017 - 2018 | 20,683 | 3,299 | 1,739 | 67 | 23 | 25,811 |

The branch plans to introduce online chat once the national pilot of the service is completed and offered to branches.

Fundraising events have included a branch 'Dawn Walk' in the autumn of 2024 and a Christmas concert organised by a branch volunteer, together raising over £3,000 in total. A stall at the Hereford Cathedral Christmas Gift Fair also raised money for the branch and the Hereford Gift Fair in November raised more than £1,000.

Future Plans

The branch continues to rent four parking spaces from Arkwright Owens, at a cost of £333.33 pcm. Efforts to identify alternative and less costly parking spaces continue. Following the extensive branch refurbishment programme in and the purchase of some additional furniture for the kitchen and leadout room, the re-wiring of smoke alarms to enable the relocation of an upstairs bedroom has been completed and the move will take place in Autumn 2025.

Financial review

Bank account details

Branch banking is conducted via a single Barclays Bank Account which facilitates a complex mandate for online transactions.

Results for the year

Income for the year was £38,258 (2023/24 £43,915).

Expenditure was £76,289 (2023/24 £64,697).

Herefordshire Samaritans 2024-25

Reserves policy

At the balance sheet date, general easily accessible reserves (unrestricted funds), other than fixed assets or otherwise committed amounts invested stood at £5,643 (2023/24 £10,489) (Note 15 to the accounts).

The charity aims to retain free reserves sufficient to provide adequate working capital to fund the core activities for one year. The charity's assets are available and adequate to fulfil the obligations of the charity.

Total reserves at the balance sheet date were £226,324 (2023/24 £266,113), this figure includes The Restricted Fund (Special Appeal Fund) which remains at £93,953, the Restricted Fund (Refurbishment) which is at £9,793 (2023/24 £27,282) and the residual fixed assets value (e.g.: building/van/etc.)

The Restricted Fund (Special Appeal Fund) aims to support the charity in a dire financial emergency that would jeopardise the continuing operation of The Herefordshire Samaritans, which has been interpreted to include repairs to the building.

Principal funding sources

Income is primarily received from voluntary fund raising and donations.

Gift Aid tax is reclaimed via the HMRC Gift Aid scheme and Small Donations Gift Aid Scheme wherever possible. This year there were funeral bequest and legacies donated totalling £Nil (2023/24 £2,453).

Investment policy

The Trustees adopt a low to medium risk strategy for investments.

All fixed asset investments are held in COIF (CCLA) Income Shares, so that income can be generated to assist the funding of core branch activities.

The investment aim is to ensure that the COIF (CCLA) investment holdings continue to provide a continuing return to support the branch finances, fund future projects and help reduce the total reliance on the Friends for fundraising. In line with the risk strategy, the investment holdings are in 3 funds: Fixed Interest, Ethical and Investment Funds, providing a spread of regular (quarterly) return coupled with the potential for longer term capital growth.

All day to day cash requirements are held in the bank current account (Barclays).

The Trustees keep the investment policy and performance of the COIF Income and Deposit accounts under regular review.

Public benefit

In drafting this report, the trustees have complied with the duty in the Charities Act 2011, to have due regard to public benefit guidance published by the Charity Commission. The Samaritans service is open to people who are suicidal, despairing or in distress. The branch provides a service primarily for the benefit of people in Herefordshire and the surrounding area. However, we also work with all Samaritans branches to ensure 24-hour availability of the service across the UK. Samaritans does not charge for the service provided.

Independent Examiner

RJ Frances & Co. has agreed to act as independent examiner of the charity.

Herefordshire Samaritans 2024-25

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), FRS 102 and SORP 2015.

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year, which give a true and fair view to the state of affairs for the charity, and of its incoming resources and application of resources of the charity for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements,
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the Trustees


Lorraine Mathie (Chairman)

Date:

13/12/25

Herefordshire Samaritans 2024-25

Independent Examiner's Report

I report on the accounts of The Herefordshire Samaritans for the period ended 31 March 2025, which are set out on pages 9-17.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

1. examine the accounts under section 145 of the 2011 Act;
2. to follow the procedures laid down in the general Directions given by the Charity Commission under section 145 (5)(b) of the 2011 Act; and
3. to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission.

An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that in any material respect the requirements:
 1. to keep accounting records in accordance with section 130 of the 2011 Act; and
 2. to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:



Name: Andrew Houston

Relevant professional qualification or body: FCA

ON BEHALF OF: RJ Frances & Co
Chartered Accountants
Suites 1&2 Marshall Business Centre
Faraday Road
Hereford
HR4 9NS

Date: 13/12/2025

Herefordshire Samaritans 2024-25

Statement of Financial Activities (Including Income and Expenditure Account)

for the year ended 31 March 2025

| | Note | Unrestricted General Fund | Restricted Funds | Total Funds 2024-25 | Total Funds 2023-24 |
|--|------|---------------------------------|-----------------------|---------------------------|---------------------------|
| Income from: | | £ | £ | £ | £ |
| Donations(including volunteers' donated expenses) and legacies | 2 | 50,505 | - | 50,505 | 37,553 |
| Less cost element of volunteers' expenses donated | | (18,073) | - | (18,073) | - |
| Other trading activities | 3 | 1,285 | - | 1,285 | 1,620 |
| Investments | 4 | 4,541 | - | 4,541 | 4,742 |
| Total | | 38,258 | - | 38,258 | 43,915 |
| Expenditure on: | | | | | |
| Raising funds | 5 | 608 | - | 608 | 219 |
| Charitable activities | 6,7 | 50,007 | 17,489 | 67,496 | 51,050 |
| Other | 8 | 8,185 | - | 8,185 | 13,428 |
| Total | | 58,800 | 17,489 | 76,289 | 64,697 |
| Net income / (expenditure) | | (20,542) | (17,489) | (38,031) | (20,782) |
| Transfers between funds | | - | - | - | - |
| Other recognised gains / (losses): | | | | | |
| Gains / (losses) on investment assets | 10 | (1,758) | - | (1,758) | 12,595 |
| Net movement in funds | | (22,300) | (17,489) | (39,789) | (8,187) |
| Reconciliation of Funds: | | | | | |
| Total funds brought forward at 1 April 2024 | | 144,878 | 121,235 | 266,113 | 274,300 |
| Total funds carried forward at 31 March 2025 | | <u>122,578</u> | <u>103,746</u> | <u>226,324</u> | <u>266,113</u> |

Herefordshire Samaritans 2024-25

All activities are classed as continuing.
The notes on pages 11-17 form part of these accounts.

Balance Sheet

at 31 March 2025

| | Note | £ | 2024-25 £ | 2023-24 £ | £ |
|--|------|--------|--------------|--------------|---------|
| Fixed assets | | | | | |
| Tangible assets | 9 | | 69,729 | | 77,914 |
| Investments – COIF Investment Accounts | 10 | | 150,952 | | 177,710 |
| Total fixed assets | | | 220,681 | | 255,624 |
| Current assets | | | | | |
| Cash at bank and in hand | 11 | 11,506 | | 9,358 | |
| Other debtors | 12 | 1,883 | | 1,131 | |
| Total current assets | | 13,389 | | 10,489 | |
| Liabilities | | | | | |
| Creditors: amounts due within one year | 13 | 7,746 | | - | |
| Net current assets | | | 5,643 | | 10,489 |
| Total assets less current liabilities | | | 226,324 | | 266,113 |
| Net assets | | | 226,324 | | 266,113 |
| Funds of the Charity | | | | | |
| Unrestricted – Branch General Fund | 13 | | 122,578 | | 144,878 |
| Restricted – Special Appeal Fund | 14 | | 93,953 | | 93,953 |
| Restricted – Refurbishment Fund | 14 | | 9,793 | | 27,282 |
| Total charity funds | | | 226,324 | | 266,113 |

The Notes on pages 11 to 17 form part of these accounts.

The accounts on pages 9 to 17 were approved by the trustees on

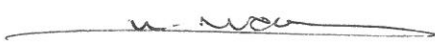
Lorraine Mathie (Chairman)

Date: 13/12/25

Dorothy Davies (Treasurer)

Date: 13/12/25

2025 and signed on their behalf by:


Dorothy Davies

Herefordshire Samaritans 2024-25

Notes on Accounts

for the year ended 31 March 2025

1 Principal accounting policies

Basis of accounting

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 (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS1A), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). All activities are classed as continuing.

Income recognition policies

All incoming resources, including voluntary income received by way of donations and gifts and legacy income, is included in the Statement of Financial Activities (SOFA) when received. Gross fund-raising income from events organised by the charity itself is included in the SOFA when received.

Gross fund-raising income generated by The Friends of Herefordshire Samaritans is recognised in the SOFA once received as part of The Friends' overall contribution, and the associated fund-raising costs separately disclosed in Note 5.

Donated services

The general volunteer time of the Friends is not recognised, please refer to the Trustees' annual report for more information on their contribution.

Interest receivable

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

Investments

Fixed asset investments are stated at bid market value.

Realised and unrealised gains and losses on investments are shown on the SOFA.

Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity.

Restricted funds are donations which the donor has specified are to be solely used for particular aspects of the charity's work, or for specific projects being undertaken by the charity.

Going Concern

No material uncertainties existed at this or the previous year end.

Financially, although £25k (2023/24) £15k was drawn from reserves to cover day to day funding, the Branch remains in a secure financial position with well over 12 months balances available to draw on.

Herefordshire Samaritans 2024-25

Notes on Accounts

for the year ended 31 March 2025

(continued)

Fixed Assets

Assets costing £100 or more are capitalised and depreciated. Depreciation is provided on all tangible fixed assets held by the charity for its own use on a straight-line basis, writing off their cost over their estimated useful lives as follows:

| | |
|-------------------------|----------|
| Premises | 50 years |
| Furniture and equipment | 5 years |
| Motor vehicles | 4 years |
| Computer equipment | 3 years |

Cash at bank and in hand

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

Expenditure inclusive of VAT

Expenditure is accounted for on a payments 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 use of the resources. Support costs are those incurred relating to supporting the charity's activities. Governance costs are those costs incurred regarding compliance with constitutional and statutory requirements.

Expenditure is classified under the following activity headings:

Costs of raising funds comprise fundraising costs, Friends expenses and shop expenses.

Expenditure on charitable activities includes telephone costs, volunteers' travel costs, recruitment and selection costs, conferences and regional meetings.

Other costs represent those items not falling into any other heading.

Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include utilities costs, administration costs, housekeeping, publicity, van costs, Equipment and repairs, visit costs, honoraria, annual levy, data protection, accounting and independent examination costs and AGM and EGM costs.

Taxation

No provision for taxation is included in the accounts as the charity is entitled to the exemption from tax afforded by Section 505 of the Income and Corporation Taxes Act 1988.

Funds

Unrestricted funds are held for routine use in accordance with the charity's objects.

Restricted funds are sums donated to the charity for a specified purpose.

Currently only the Special Appeal Fund exists to support the charity in a dire emergency that would jeopardise the continuing operation of Herefordshire Samaritans, which has been interpreted to include repairs to the building and/or shop development.

Herefordshire Samaritans 2024-25

Notes on Accounts
for the year ended 31 March 2025
(continued)

| | Unrestricted General Fund | Restricted Fund | Total Funds | Total Funds |
|--------------------------------------|------------------------------|--------------------|----------------|----------------|
| | 2024-25 | 2024-25 | 2024-25 | 2023-24 |
| 2 Donations and Legacies | £ | £ | £ | £ |
| Donations | 55,428 | - | 55,428 | 34,336 |
| Gift Aid Tax Reclaim | (4,923) | - | (4,923) | 3,217 |
| | 50,505 | - | 50,505 | 37,553 |
| | | | | |
| | 2024-25 | 2024-25 | 2024-25 | 2023-24 |
| 3 Other trading activities | £ | £ | £ | £ |
| Branch Fundraising, including raffle | - | - | - | 295 |
| 500 Club | 1,285 | - | 1,285 | 1,325 |
| | 1,285 | - | 1,285 | 1,620 |
| | | | | |
| | 2024-25 | 2024-25 | 2024-25 | 2023-24 |
| 4 Investment income | £ | £ | £ | £ |
| Charities Official Inv Fund dividend | 4,541 | - | 4,541 | 4,742 |
| | 4,541 | - | 4,541 | 4,742 |
| | | | | |
| | 2024-25 | 2024-25 | 2024-25 | 2023-24 |
| 5 Costs of Raising funds | £ | £ | £ | £ |
| Branch fundraising costs | 608 | - | 608 | 219 |
| | | | | |
| | 608 | - | 608 | 219 |
| | | | | |
| | Unrestricted General Fund | Restricted Fund | Total Funds | Total Funds |
| | 2024-25 | 2024-25 | 2024-25 | 2023-24 |
| 6 Charitable activities | £ | £ | £ | £ |
| Telephone & Broadband | 3,219 | - | 3,219 | 3,477 |
| Volunteer travel costs | 16,634 | - | 16,634 | 18,898 |
| Duty parking costs | 4,009 | - | 4,009 | 4,007 |
| Recruitment, selection, SIT | 875 | - | 875 | 626 |
| Support costs – see note 7 | 25,270 | 17,489 | 42,759 | 24,042 |
| | 50,007 | 17,489 | 67,496 | 51,050 |

Herefordshire Samaritans 2024-25

Notes on Accounts

**for the year ended 31 March 2025
(continued)**

7 **Support costs** Support costs are allocated according to the activity to which they relate.

| | Support | Governance | Total | Basis of apportionment | 2023-24 |
|------------------------------------|---------------|--------------|---------------|------------------------|---------------|
| | £ | £ | £ | | £ |
| Utilities | 6,286 | - | 6,286 | Charitable activities | 5,262 |
| Administration | 2,899 | - | 4,030 | Charitable activities | 3,413 |
| Housekeeping | 3,406 | - | 3,406 | Charitable activities | 3,871 |
| Van costs | 1,479 | - | 348 | Charitable activities | 566 |
| Equipment, maintenance and repairs | 20,271 | - | 20,271 | Charitable activities | 4,343 |
| Sundries | 1,621 | - | 1,621 | Charitable activities | 838 |
| Honoraria | - | 900 | 900 | Governance | 2,400 |
| Accountancy | - | 2,970 | 2,970 | Governance | 1,800 |
| General Office levy | - | 2,892 | 2,892 | Governance | 1,514 |
| Data Protection | - | 35 | 35 | Governance | 35 |
| | 35,962 | 6,797 | 42,759 | | 24,042 |

| | Unrestricted General Fund | Restricted Fund | Total Funds | Total Funds |
|--------------------------------------|------------------------------|--------------------|----------------|----------------|
| | 2024-25 | 2024-25 | 2024-25 | 2023-24 |
| | £ | £ | £ | £ |
| 8 Other expenditure | | | | |
| Depreciation Buildings | 3,763 | - | 3,763 | 3,763 |
| Depreciation Van | 4,422 | - | 4,422 | 9,648 |
| Depreciation Furniture and Equipment | 0 | - | 0 | 17 |
| | 8,185 | - | 8,185 | 13,428 |

Herefordshire Samaritans 2024-25

Notes on Accounts

for the year ended 31 March 2025 (continued)

| 9 Tangible fixed assets | Property and improvements | Furniture and equipment | Motor vehicle | Total |
|-------------------------|------------------------------|----------------------------|------------------|----------------|
| Cost | £ | £ | £ | £ |
| 1 April 2024 | 188,153 | 52,027 | 38,588 | 278,768 |
| Additions | - | - | - | - |
| 31 March 2025 | <u>188,153</u> | <u>52,027</u> | <u>38,588</u> | <u>278,768</u> |
| Depreciation | | | | |
| 1 April 2024 | 114,661 | 52,027 | 34,166 | 200,854 |
| Charge for year | 3,763 | 0 | 4,422 | 8,185 |
| 31 March 2025 | <u>118,424</u> | <u>52,010</u> | <u>38,588</u> | <u>209,039</u> |
| Net book amount | | | | |
| 31 March 2025 | <u>69,729</u> | 0 | 0 | 69,729 |
| 31 March 2024 | <u>73,492</u> | 0 | 4,422 | 77,914 |

| | | 2024-25 | 2023-24 |
|---|--|----------------|----------------|
| 10 Investments | | £ | £ |
| COIF income shares at opening market value 1 April 2022 | | 177,710 | 180,115 |
| COIF income shares purchased | | - | - |
| COIF income shares sold | | (25,000) | (15,000) |
| Net unrealised gain / (loss) on investments | | (1,758) | 12,595 |
| Closing market value 31 March 2025 | | 150,952 | 177,710 |
| Cost 31 March 2024 and 2025 – see note below | | | |

Investments are stated at fair value, being the market value at 31 March 2025.

The historic cost of these investments is not readily available. Given that investments represent a significant proportion of the charity's assets, the Trustees have considered the disclosure requirements of the Charities SORP (FRS 102). In the absence of reliable records, the trustees have resolved to treat the fair value at 31 March 2025 (£150,952) as the **deemed cost** of the portfolio for future reporting purposes. This will enable consistent disclosure of both cost and fair value in subsequent years.

Herefordshire Samaritans 2024-25
Notes on Accounts

for year ended 31 March 2025
(continued)

11.

| | 2024-25 | | 2023-24 |
|--|---------------|--|--------------|
| Cash at bank and in hand | £ | | £ |
| Branch bank current account (including 500 Club balance) | 11,506 | | 9,358 |
| | 11,506 | | 9,358 |

12.

| | 2024-25 | | 2023-24 |
|----------------------|----------|--|----------|
| Other debtors | £ | | £ |
| Insurance prepayment | 1,883 | | 1,131 |

13.

| | 2024-25 | | 2023-24 |
|--------------------|--------------|--|----------|
| Creditors | £ | | £ |
| Accruals | 2,823 | | - |
| Gift Aid Overclaim | 4,923 | | - |
| | 7,746 | | - |

14 Unrestricted funds

| | Balance 1 April 2024 | Incoming resources | Resources expended | Unrealised Gain / (Loss) | Balance 31 March 2025 |
|---------------------|-------------------------|-----------------------|-----------------------|--------------------------------|-----------------------------|
| | £ | £ | £ | £ | £ |
| Branch General Fund | 144,878 | 38,258 | (58,800) | (1,758) | 122,578 |

This fund is available for the day-to-day activities of the charity.

15 Restricted Funds

| | Balance 1 April 2024 | Incoming resources | Resources expended | Unrealised Gain | Balance 31 March 2025 |
|---------------------|----------------------------|-----------------------|-----------------------|--------------------|-----------------------------|
| | £ | £ | £ | £ | £ |
| Special Appeal Fund | 93,953 | - | - | - | 93,953 |
| Refurbishment Fund | 27,282 | 0 | (17,489) | - | 9,793 |
| | 121,235 | 0 | (17,489) | - | 103,746 |

The Special Appeal Fund was established to support the charity in a dire financial emergency that would jeopardise the continuing operation of Herefordshire Samaritans, which has been interpreted as including repairs to the building and/or shop development. The Refurbishment Fund was established in 2022 to finance the refurbishment of the branch's duty room and public areas.

Herefordshire Samaritans 2024-25

Notes on Accounts for year ended 31 March 2025 (continued)

| 16 Analysis of net assets between funds | Unrestricted General Fund | Restricted Funds | Total |
|---|------------------------------|---------------------|---------|
| | £ | £ | £ |
| Tangible fixed assets | 69,729 | - | 69,729 |
| Investments | 47,206 | 103,746 | 150,952 |
| Net current assets | 5,643 | - | 5,643 |
| | 122,578 | 103,746 | 226,324 |

17 Trustees' remuneration and expenses

No staff are employed by the charity, but in October 2002, in accordance with rule 8 subsection 2 of the Constitution, it was decided to pay an honorarium of £100 per month each to the Treasurer and the Secretary. During the period Mr Chris Wright received £Nil (2023/24 £700) and Mrs Claire Sambrook £Nil (2023/24 £500), as Treasurers, Lorna Griffiths received £900 (2023/24 £1,200) as Secretary. The Trustees decided to stop paying honoraria at the end of the last accounting year.

None of the other charity's Trustees are directly or indirectly remunerated in any way. It is the policy of the charity to reimburse in full all expenses properly incurred by volunteers relating to its charitable activities. The Trustees and members of the management committee are reimbursed for travel costs for attending meetings, telephone, postage and other similar expenses which they incur performing their duties as Trustees or members of the management committee.

Expenses properly incurred by them in their role as volunteers are reimbursed.

During the year Trustees received reimbursement of such expenses totalling £2,702 (2023/24 £303). No amounts were due to the Trustees at the year end.

(Those Trustees reimbursed during the period were: Lorraine Mathie, Carolyn Hamlyn, Richard Fenton, Lesley Fleming and Dorothy Davies)

18 Related party transactions

Honoraria and expenses have been referred to above.

19 Indemnity insurance

The Samaritans has centrally effected professional indemnity insurance to protect employees, Trustees, directors and other volunteer members of all Samaritan Branches.

HEREFORDSHIRE SAMARITANS

England & Wales - Charity number 1167937

Accounts



Herefordshire Samaritans

Report and Accounts

For the year ended 31 March 2024

Registered Charity Number 1167937

Unaudited

Herefordshire Samaritans 2023-24

Unaudited Report and Accounts

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| 9 | Statement of Financial Activities |
| 10 | Balance Sheet |
| 11-17 | Notes on Accounts |

Herefordshire Samaritans 2023-24

Reference and Administrative Details

Charity name: Herefordshire Samaritans
 Registered Charity Number: 1167937
 Principal office: 44a Berrington St, Hereford, HR4 OBJ

The following people have acted as Trustees during the year:

| | From | To | Additional roles |
|--------------------|--|--|---------------------------------------|
| Claire Sambrook | 17 th October 2023 1 st November 2023 | 30 th April 2023 - Present | Chairman Treasurer |
| Lorraine Mathie | 1 st May 2023 | - Present | Chairman |
| Elizabeth Dolloway | 29 th July 2021 | 30 th April 2023 | Acting Branch Director and Vice Chair |
| Chris Wright | 29 th July 2021 | 30 th October 2023 | Treasurer |
| Lorna Griffiths | 10 th June 2020 | - Present | Secretary |
| Carolyn Hamlyn | 9 th September 2020 | - Present | |
| Richard Fenton | 29 th July 2021 | - Present | Vice Director |
| Lesley Fleming | 20 th September 2022 | - Present | |

Officers have included

| Title | Name |
|---|---|
| Publicity Officer | Celia Klenk |
| Deputy Director for Caller Support | Kim Brinkworth – 30 th April 2023 |
| Deputy Director for Volunteer Support | Cherelyn Sell – 30 th April 2023 Nicola Keef |
| Deputy Director for Recruitment & Selection | Lorraine Mathie – 30 th April 2023 Susan Griffiths |
| Deputy Director for Administration, Health & Safety | Elizabeth Buller – 30 th April 2023 |
| Deputy Director for Training | Philip Gilbert-Smith – 30 th April 2023 |
| Deputy Director for Outreach | Meg Hughes-Pearce – 30 th April 2023 Roselyn Popper |
| IT Support | Gill Busby |

Bankers: Barclays Bank Plc
 Leicester
 LE87 2BB

CCLA Investment Management Limited
 1 Angel Lane
 London
 EC4R 3AB

Independent Examiner: Cooper Parry Advisory Limited
 46 High Street
 Esher
 Surrey
 KT10 9QY

Herefordshire Samaritans 2023-24

The Trustees present their report and accounts of the charity for the year ended 31 March 2024. The accounts have been prepared in accordance with the accounting policies set out in Note 1 to the accounts and comply with the charity's trust deed, applicable law including the Charities Act 2011, and the requirements of the FRS 102 and Statement of Recommended Practice 2016.

As part of the restructuring of Samaritans all branches are now required to have a financial year end of 31st March. This financial period runs from 1st April 2023 to 31st March 2024.

Comparative figures in the accounts relate to the previous accounting year.

Structure, Governance and Management

The full name of the charity is "Herefordshire Samaritans", charity registration number 1167937. The charity is a Charitable Incorporated Organisation (CIO) registered with the Charity Commission. The governing document is a constitution adopted on 29 June 2016.

The CIO is a successor to the unincorporated association with registration number 507570 and named "The Herefordshire Samaritans", which became dormant with the adoption of a new constitution on 1 October 2016, at which time all assets and liabilities were transferred to the CIO.

Management structure

From 1st October 2016, the branch has had a unified management structure. The branch is led by the Director, who is an ex-officio trustee. The Director chooses and appoints a leadership team, the members of which form the executive management of the branch responsible for financial and operational matters. Members of the leadership team may also be trustees but are not required to be. The Director also serves as chair of trustees on occasions where the trustees meet as a separate body.

Appointment of the Director

The Board of Trustees of the Samaritans national charity, with the guidance of the Regional Director, arrange for the selection and appointment of the branch Director whose three-year tenure is confirmed annually.

Related Parties

The charity is a branch of Samaritans, which has other branches throughout Britain and Ireland.

Risk management

The Trustees continue to monitor the major risks which the charity faces and have established systems to reduce those risks. Risks are reviewed at least annually. The main risks include the health and safety of volunteers and callers, maintenance of the Centre and its facilities and the continued financial viability of the charity.

The objective of the charity

Herefordshire Samaritans opened on 12 November 1972 in Hereford with the prime objective of providing emotional support under conditions of confidentiality and anonymity to people of all ages who are experiencing a period of personal crisis and/or contemplating suicide.

All our charitable activities are undertaken to further our charitable purposes for the public benefit.

Achievements and Performance

Currently we have 113 listening volunteers and 5 support volunteers at 31st March 2024.

The Charity aims to be operational 365 days of the year, with never fewer than two volunteers on duty at any time.

We are linked into the Samaritans national phone, email system.

Herefordshire Samaritans 2023-24

Recruitment, induction and training

Induction and initial CORE training usually runs for nine weeks, and for the calendar year 2024 we will be running two training groups. Assuming CORE requirements are met, new volunteer recruits will spend a minimum of 9 duties with an experienced mentor. During the first six months, time is spent reflecting and building on experience which forms part of Embedding training.

Extensive ongoing support is provided to all volunteers, they are also encouraged to support each other.

Contacts

| | Telephone: Speaking | Email | SMS | Face-to-face in branch | Face-to-face outside branch | Total |
|-------------|------------------------|-------|-------|---------------------------|--------------------------------|--------|
| 2023 - 2024 | 14,419 | 2,854 | 0 | 0 | 45 | 17,318 |
| 2022 - 2023 | 14,204 | 2,854 | 0 | 0 | 43 | 17,101 |
| 2021 - 2022 | 15,993 | 2,523 | 0 | 0 | 1,000 | 19,516 |
| 2020 - 2021 | 15,176 | 3,426 | 0 | 0 | 0 | 18,602 |
| 2019 - 2020 | 16,495 | 2,457 | 1,368 | 90 | 13 | 20,423 |

The Branch has now discontinued face-to-face in branch contact. The branch is preparing for the introduction of online chat support.

Future Plans

The branch continues to rent four parking spaces from Arkwright Owens, at a cost of £333.33 pcm. Efforts to identify alternative and less costly parking spaces continue.

The trustees agreed and implemented an extensive branch refurbishment programme in 2024. The programme is almost complete, apart from the purchase of some additional furniture, the reconfiguring of smoke detectors to enable the relocation of an upstairs bedroom and some refitting of the kitchen worktop and sink.

The branch has established a link with the Herefordshire Gift Fair, as its chosen charity; an ongoing annual event, which will donate funds from its profits. Volunteers have also organised events including a marathon, a branch walk and a concert as part of the branch's fundraising efforts

Financial review

Bank account details

Branch banking is conducted via a single Barclays Bank Account which facilitates a complex mandate for online transactions.

Results for the year:

Income for the year was £43,915 (2022/23 £54,472).

Expenditure was £64,697 (2022/23 £71,855).

Herefordshire Samaritans 2023-24

Reserves policy

At the balance sheet date, General easily accessible reserves (unrestricted funds), other than fixed assets or otherwise committed amounts invested stood at £10,489 (2022/23 £2,843) (Note 15 to the accounts).

The charity aims to retain free reserves sufficient to provide adequate working capital to fund the core activities for one year. The charity's assets are available and adequate to fulfil the obligations of the charity.

Total reserves at the balance sheet date were £266,113 (2022/23 £274,300), this figure includes The Restricted Fund (Special Appeal Fund) which remains at £93,953, the Restricted Fund (Refurbishment) which is at £27,282 (2022/23 £11,720) and the residual fixed assets value (e.g.: building/van/etc)

The Restricted Fund (Special Appeal Fund) aims to support the charity in a dire financial emergency that would jeopardise the continuing operation of The Herefordshire Samaritans, which has been interpreted to include repairs to the building.

Principal funding sources

Income is primarily received from voluntary fund raising and donations.

Gift Aid tax is reclaimed via the HMRC Gift Aid scheme and Small Donations Gift Aid Scheme wherever possible. This year there were funeral bequest and legacies donated totalling £2,453 (2022/23 £1,390).

Investment policy

The Trustees adopt a low to medium risk strategy for investments.

All fixed asset investments are held in COIF (CCLA) Income Shares, so that income can be generated to assist the funding of core branch activities.

The investment aim is to ensure that the COIF (CCLA) investment holdings continue to provide a continuing return to support the branch finances, fund future projects and help reduce the total reliance on the Friends for fundraising. In line with the risk strategy, the investment holdings are in 3 funds: Fixed Interest, Ethical and Investment Funds, providing a spread of regular (quarterly) return coupled with the potential for longer term capital growth.

All day to day cash requirements are held in the bank current account (Barclays).

The Trustees keep the investment policy and performance of the COIF Income and Deposit accounts under regular review.

Public benefit

In drafting this report, the trustees have complied with the duty in the Charities Act 2011, to have due regard to public benefit guidance published by the Charity Commission. The Samaritans service is open to people who are suicidal, despairing or in distress. The branch provides a service primarily for the benefit of people in Herefordshire and the surrounding area. However, we also work with all Samaritans branches to ensure 24-hour availability of the service across the UK. Samaritans does not charge for the service provided.

Independent Examiner

Cooper Parry Advisory Limited has agreed to act as independent examiner of the charity.

Herefordshire Samaritans 2023-24

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), FRS 102 and SORP 2019.

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year, which give a true and fair view to the state of affairs for the charity, and of its incoming resources and application of resources of the charity for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements,
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the Trustees

Lorraine Mathie (Chairman)

Date:

16 / 11 / 24



Herefordshire Samaritans 2023-24

Independent Examiner's Report to the Trustees of Herefordshire Samaritans

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2024, which are set out on pages 9 to 17.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of 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:



Antonia Smith
ACA

ON BEHALF OF COOPER PARRY ADVISORY LIMITED

46 High Street
Esher
Surrey
KT10 9QY

Date:

Herefordshire Samaritans 2023-24

Statement of Financial Activities
(Including Income and Expenditure Account)

for the year ended 31 March 2024

| | Note | Unrestricted General Fund | Restricted Funds | Total Funds 2023-24 | Total Funds 2022-23 |
|---|------|---------------------------------|-----------------------|---------------------------|---------------------------|
| | | £ | £ | £ | £ |
| Income from: | | | | | |
| Donations and legacies | 2 | 19,582 | 17,971 | 37,553 | 47,206 |
| Other trading activities | 3 | 1,620 | - | 1,620 | 2,105 |
| Investments | 4 | 4,742 | - | 4,742 | 5,161 |
| Total | | 25,944 | 17,971 | 43,915 | 54,472 |
| Expenditure on: | | | | | |
| Raising funds | 5 | 219 | - | 219 | 1,152 |
| Charitable activities | 6,7 | 48,641 | 2,409 | 51,050 | 55,926 |
| Other | 8 | 13,428 | - | 13,428 | 14,777 |
| Total | | 62,288 | 2,409 | 64,697 | 71,855 |
| Net income / (expenditure) | | (36,344) | 15,562 | (20,782) | (17,383) |
| Transfers between funds | | - | - | - | - |
| Other recognised gains / (losses): | | | | | |
| Gains / (losses) on investment assets | 10 | 12,595 | - | 12,595 | (9,599) |
| Net movement in funds | | (23,749) | 15,562 | (8,187) | (26,982) |
| Reconciliation of Funds: | | | | | |
| Total funds brought forward at 1 April 2023 | | 168,627 | 105,673 | 274,300 | 301,282 |
| Total funds carried forward at 31 March 2024 | | <u>144,878</u> | <u>121,235</u> | <u>266,113</u> | <u>274,300</u> |

All activities are classed as continuing.
The notes on pages 11-17 form part of these accounts.

Herefordshire Samaritans 2023-24

Balance Sheet

at 31 March 2024

| | Note | £ | 2023-24 £ | 2022-23 £ | £ |
|--|------|--------|--------------|--------------|---------|
| Fixed assets | | | | | |
| Tangible assets | 9 | | 77,914 | | 91,342 |
| Investments – COIF Investment Accounts | 10 | | 177,710 | | 180,115 |
| Total fixed assets | | | 255,624 | | 271,457 |
| Current assets | | | | | |
| Cash at bank and in hand | 11 | 9,358 | | 2,843 | |
| Other debtors | 12 | 1,131 | | | |
| Total current assets | | 10,489 | | 2,843 | |
| Liabilities | | | | | |
| Creditors: amounts due within one year | | - | | - | |
| Net current assets | | | 10,489 | | 2,843 |
| Total assets less current liabilities | | | 266,113 | | 274,300 |
| Net assets | | | 266,113 | | 274,300 |
| Funds of the Charity | | | | | |
| Unrestricted – Branch General Fund | 13 | | 144,878 | | 168,627 |
| Restricted – Special Appeal Fund | 14 | | 93,953 | | 93,953 |
| Restricted – Refurbishment Fund | 14 | | 27,282 | | 11,720 |
| Total charity funds | | | 266,113 | | 274,300 |

The Notes on pages 11 to 17 form part of these accounts.

The accounts on pages 9 to 17 were approved by the trustees on

2024 and signed on their behalf by:

Lorraine Mathie (Chairman)

Date: 9/12/24

Claire Sambrook (Treasurer)

Date:

9/12/24

Herefordshire Samaritans 2023-24

Notes on Accounts

for the year ended 31 March 2024

1 Principal accounting policies

Basis of accounting

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 (FRS 102) (effective 1 January 2019) – (Charities SORP (FRS1A), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). All activities are classed as continuing.

Income recognition policies

All incoming resources, including voluntary income received by way of donations and gifts and legacy income, is included in the Statement of Financial Activities (SOFA) when received. Gross fund-raising income from events organised by the charity itself is included in the SOFA when received.

Gross fund-raising income generated by The Friends of Herefordshire Samaritans is recognised in the SOFA once received as part of The Friends' overall contribution, and the associated fund-raising costs separately disclosed in Note 5.

Donated services

The general volunteer time of the Friends is not recognised, please refer to the Trustees' annual report for more information on their contribution.

Interest receivable

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

Investments

Fixed asset investments are stated at bid market value.

Realised and unrealised gains and losses on investments are shown on the SOFA.

Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity.

Restricted funds are donations which the donor has specified are to be solely used for particular aspects of the charity's work, or for specific projects being undertaken by the charity.

Going Concern

No material uncertainties existed at this or the previous year end.

Covid protection measures have been put in place to ensure maximum volunteer safety.

Financially, although £15k (2022/23 £15k) was drawn from reserves to cover day to day funding, the Branch remains in a secure financial position with well over 12 months balances available to draw on.

Herefordshire Samaritans 2023-24

Notes on Accounts for the year ended 31 March 2024 (continued)

Fixed Assets

Assets costing £100 or more are capitalised and depreciated. Depreciation is provided on all tangible fixed assets held by the charity for its own use on a straight-line basis, writing off their cost over their estimated useful lives as follows:

| | |
|-------------------------|----------|
| Premises | 50 years |
| Furniture and equipment | 5 years |
| Motor vehicles | 4 years |
| Computer equipment | 3 years |

Cash at bank and in hand

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

Expenditure inclusive of VAT

Expenditure is accounted for on a payments 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 use of the resources. Support costs are those incurred relating to supporting the charity's activities. Governance costs are those costs incurred regarding compliance with constitutional and statutory requirements.

Expenditure is classified under the following activity headings:

Costs of raising funds comprise fundraising costs, Friends expenses and shop expenses.

Expenditure on charitable activities includes telephone costs, volunteers' travel costs, recruitment and selection costs, conferences and regional meetings.

Other costs represent those items not falling into any other heading.

Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include utilities costs, administration costs, housekeeping, publicity, van costs, Equipment and repairs, visit costs, honoraria, annual levy, data protection, accounting and independent examination costs and AGM and EGM costs.

Taxation

No provision for taxation is included in the accounts as the charity is entitled to the exemption from tax afforded by Section 505 of the Income and Corporation Taxes Act 1988.

Funds

Unrestricted funds are held for routine use in accordance with the charity's objects.

Restricted funds are sums donated to the charity for a specified purpose.

Currently only the Special Appeal Fund exists to support the charity in a dire emergency that would jeopardise the continuing operation of Herefordshire Samaritans, which has been interpreted to include repairs to the building and/or shop development.

Shop

The branch shop at 63 Whitecross Road closed on 17th April 2016, and has not been used since.

Herefordshire Samaritans 2023-24

Notes on Accounts for the year ended 31 March 2024 (continued)

| | Unrestricted General Fund | Restricted Fund | Total Funds | Total Funds |
|--------------------------------------|------------------------------|--------------------|----------------|----------------|
| | 2023-24 | 2023-24 | 2023-24 | 2022-23 |
| 2 Donations and Legacies | £ | £ | £ | £ |
| Donations | 18,363 | 15,973 | 34,336 | 42,555 |
| Gift Aid Tax Reclaim | 1,219 | 1,998 | 3,217 | 4,651 |
| | 19,582 | 17,971 | 37,553 | 47,206 |
| | 2023-24 | 2023-24 | 2023-24 | 2022-23 |
| 3 Other trading activities | £ | £ | £ | £ |
| Branch Fundraising, including raffle | 295 | - | 295 | 400 |
| 500 Club | 1,325 | - | 1,325 | 1,705 |
| | 1,620 | - | 1,620 | 2,105 |
| | 2023-24 | 2023-24 | 2023-24 | 2022-23 |
| 4 Investment income | £ | £ | £ | £ |
| Charities Official Inv Fund dividend | 4,742 | - | 4,742 | 5,161 |
| | 4,742 | - | 4,742 | 5,161 |
| | 2023-24 | 2023-24 | 2023-24 | 2022-23 |
| 5 Costs of Raising funds | £ | £ | £ | £ |
| Branch fundraising costs | 219 | - | 219 | 1,152 |
| | 219 | - | 219 | 1,152 |
| | Unrestricted General Fund | Restricted Fund | Total Funds | Total Funds |
| | 2023-24 | 2023-24 | 2023-24 | 2022-23 |
| Charitable activities | £ | £ | £ | £ |
| 6 Telephone & Broadband | 3,477 | - | 3,477 | 2,927 |
| Volunteer travel costs | 18,898 | - | 18,898 | 21,456 |
| Duty parking costs | 4,007 | - | 4,007 | 4,154 |
| Recruitment, selection, SIT | 626 | - | 626 | 208 |
| Support costs – see note 7 | 21,633 | 2,409 | 24,042 | 27,181 |
| | 48,641 | 2,409 | 51,050 | 55,926 |

Herefordshire Samaritans 2023-24

Notes on Accounts for the year ended 31 March 2024 (continued)

7 **Support costs** Support costs are allocated according to the activity to which they relate.

| | Support | Governance | Total | Basis of apportionment | 2022-23 |
|------------------------------------|---------------|--------------|---------------|------------------------|---------------|
| | £ | £ | £ | | £ |
| Utilities | 5,262 | - | 5,262 | Charitable activities | 3,417 |
| Administration | 3,413 | - | 3,413 | Charitable activities | 3,289 |
| Housekeeping | 3,871 | - | 3,871 | Charitable activities | 3,696 |
| Van costs | 566 | - | 566 | Charitable activities | 1,359 |
| Equipment, maintenance and repairs | 4,343 | - | 4,343 | Charitable activities | 6,858 |
| Sundries | 838 | - | 838 | Charitable activities | 3,890 |
| Honoraria | - | 2,400 | 2,400 | Governance | 2,400 |
| General Office levy | - | 1,513 | 1,513 | Governance | 2,237 |
| Data Protection | - | 35 | 35 | Governance | 35 |
| Accountancy fees | - | 1,800 | 1,800 | Governance | - |
| | 18,294 | 5,748 | 24,042 | | 27,181 |

| | Unrestricted General Fund | Restricted Fund | Total Funds | Total Funds |
|--------------------------------------|------------------------------|--------------------|----------------|----------------|
| | 2023-24 | 2023-24 | 2023-24 | 2022-23 |
| | £ | £ | £ | £ |
| 8 Other expenditure | | | | |
| Depreciation Buildings | 3,763 | - | 3,763 | 3,763 |
| Depreciation Van | 9,648 | - | 9,648 | 9,648 |
| Depreciation Furniture and Equipment | 17 | - | 17 | 1,366 |
| | 13,428 | - | 13,428 | 14,777 |

Herefordshire Samaritans 2023-24

Notes on Accounts

for the year ended 31 March 2024
(continued)

| 9 Tangible fixed assets | Property and improvements | Furniture and equipment | Motor vehicle | Total |
|-------------------------|------------------------------|----------------------------|------------------|----------------|
| Cost | £ | £ | £ | £ |
| 1 April 2023 | 188,153 | 52,027 | 38,588 | 278,768 |
| Additions | - | - | - | - |
| 31 March 2024 | <u>188,153</u> | <u>52,027</u> | <u>38,588</u> | <u>278,768</u> |
| Depreciation | | | | |
| 1 April 2023 | 110,898 | 52,010 | 24,518 | 187,426 |
| Charge for year | 3,763 | 17 | 9,648 | 13,428 |
| 31 March 2024 | <u>114,661</u> | <u>52,027</u> | <u>34,166</u> | <u>200,854</u> |
| Net book amount | | | | |
| 31 March 2024 | <u>73,492</u> | <u>=</u> | <u>4,422</u> | <u>77,914</u> |
| 31 March 2023 | <u>77,255</u> | <u>17</u> | <u>14,070</u> | <u>91,342</u> |

| | 2023-24 | 2022-23 |
|---|----------------|----------------|
| | £ | £ |
| 10 Investments | | |
| COIF income shares at opening market value 1 April 2023 | 180,115 | 189,714 |
| COIF income shares purchased | - | - |
| COIF income shares sold | (15,000) | - |
| Net unrealised gain / (loss) on investments | 12,595 | (9,599) |
| Closing market value 31 March 2024 | <u>177,710</u> | <u>180,115</u> |
| Cost 31 March 2024 and 2023 | <u>135,278</u> | <u>152,860</u> |

| | 2023-24 | 2022-23 |
|--|--------------|--------------|
| | £ | £ |
| 11 Cash at bank and in hand | | |
| Branch bank current account (including 500 Club balance) | 9,358 | 2,843 |
| | <u>9,358</u> | <u>2,843</u> |

Herefordshire Samaritans 2023-24

Notes on Accounts

for year ended 31 March 2024
(continued)

| | 2023-24 | 2022-23 |
|-------------------------|--------------|----------|
| 12 Other debtors | £ | £ |
| Insurance prepayment | 1,131 | - |
| | 1,131 | - |

13 Unrestricted funds

| | Balance 1 April 2023 | Incoming resources | Resources expended | Unrealised Gain / (Loss) | Balance 31 March 2024 |
|---------------------|-------------------------|-----------------------|-----------------------|--------------------------------|-----------------------------|
| | £ | £ | £ | £ | £ |
| Branch General Fund | 168,627 | 25,944 | (62,288) | 12,595 | 144,878 |

This fund is available for the day-to-day activities of the charity.

| 14 Restricted Funds | Balance 1 April 2023 | Incoming resources | Resources expended | Unrealised Gain | Balance 31 March 2024 |
|----------------------------|----------------------------|-----------------------|-----------------------|--------------------|-----------------------------|
| | £ | £ | £ | £ | £ |
| Special Appeal Fund | 93,953 | - | - | - | 93,953 |
| Refurbishment Fund | 11,720 | 17,971 | (2,409) | - | 27,282 |
| | <u>105,673</u> | <u>17,971</u> | <u>(2,409)</u> | <u>-</u> | <u>121,235</u> |

The Special Appeal Fund was established to support the charity in a dire financial emergency that would jeopardise the continuing operation of Herefordshire Samaritans, which has been interpreted as including repairs to the building and/or shop development.

The Refurbishment Fund was established in 2022 to finance the refurbishment of the branch's duty room and public areas.

| 15 Analysis of net assets between funds | Unrestricted General Fund | Restricted Funds | Total |
|--|------------------------------|---------------------|----------------|
| | £ | £ | £ |
| Tangible fixed assets | 77,914 | - | 77,914 |
| Investments | 56,475 | 121,235 | 177,710 |
| Net current assets | 10,489 | - | 10,489 |
| | <u>144,878</u> | <u>121,235</u> | <u>266,113</u> |

Herefordshire Samaritans 2023-24

Notes on Accounts for year ended 31 March 2024 (continued)

16 Trustees' remuneration and expenses

No staff are employed by the charity, but in October 2002, in accordance with rule 8 subsection 2 of the Constitution, it was decided to pay an honorarium of £100 per month each to the Treasurer and the Secretary. During the period Chris Wright received £700 (2022/23 £1,200) and Claire Sambrook £500 (2022/23 £Nil), as Treasurers, Lorna Griffiths received £1,200 (2022/23 £1,200).

None of the other charity's Trustees are directly or indirectly remunerated in any way. It is the policy of the charity to reimburse in full all expenses properly incurred by volunteers relating to its charitable activities. The Trustees and members of the management committee are reimbursed for travel costs for attending meetings, telephone, postage and other similar expenses which they incur performing their duties as Trustees or members of the management committee.

Expenses properly incurred by them in their role as volunteers are reimbursed.

During the year Trustees received reimbursement of such expenses totalling £303 (2022/23 £2,467). No amounts were due to the Trustees at the year end.

(Those Trustees reimbursed during the period were: Claire Sambrook, Lorna Griffiths, Carolyn Hamlyn, Chris Wright, Elizabeth Dolloway, Richard Fenton, William Fleming)

17 Related party transactions

Honoraria and expenses have been referred to above. Chris Wright provided a short-term interest free loan of £6,000 during the year to ease cash flow which was repaid by 31 March 2024 (2022/23 £5,000 during the year to ease cash flow which was repaid by 31 March 2023).

18 Indemnity insurance

The Samaritans has centrally effected professional indemnity insurance to protect employees, Trustees, directors and other volunteer members of all Samaritan Branches.

HEREFORDSHIRE SAMARITANS

England & Wales - Charity number 1167937

Accounts



Herefordshire Samaritans

Report and Accounts

For the year ended 31 March 2023

Registered Charity Number 1167937

Unaudited

Herefordshire Samaritans 2022-23

Unaudited Report and Accounts

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| 9 | Statement of Financial Activities |
| 10 | Balance Sheet |
| 11-17 | Notes on Accounts |

Herefordshire Samaritans 2022-23

Reference and Administrative Details

Charity name: Herefordshire Samaritans
Registered Charity Number: 1167937
Principal office: 44a Berrington St, Hereford, HR4 OBJ

The following people have acted as Trustees during the year:

| | From | To | Additional roles |
|--------------------|---------------------------------|---------------------------------|-------------------------------------|
| Claire Sambrook | 20 th September 2022 | 30 th April 2023 | Chairman |
| Lorraine Mathie | 1 st May 2023 | - | Chairman |
| Elizabeth Dolloway | 29 th July 2021 | - | Acting Branch Director & Vice Chair |
| Chris Wright | 29 th July 2021 | - | Treasurer |
| Lorna Griffiths | 10 th June 2020 | - | Secretary |
| William Fleming | 29 th July 2021 | 20 th September 2022 | |
| Carolyn Hamlyn | 9 th September 2020 | - | |
| Richard Fenton | 29 th July 2021 | - | |
| Lesley Fleming | 20 th September 2022 | - | |

Officers have included

| Title | Name |
|---|----------------------|
| Publicity Officer | Celia Klenk |
| Deputy Director for Caller Support | Kim Brinkworth |
| Deputy Director for Volunteer Support | Cherelyn Sell |
| Deputy Director for Recruitment & Selection | Lorraine Mathie |
| Deputy Director for Administration, Health & Safety | Elizabeth Buller |
| Deputy Director for Training | Philip Gilbert-Smith |
| Deputy Director for Outreach | Meg Hughes-Pearce |
| IT Support | Gill Busby |

Bankers: Barclays Bank Plc
Leicester
LE87 2BB

CCLA Investment Management Limited
1 Angel Lane
London
EC4R 3AB

Independent Examiner: Haines Watts Hereford Ltd
3rd Floor
Broadway House
32-35 Broad Street
Hereford
HR4 9AR

Herefordshire Samaritans 2022-23

The Trustees present their report and accounts of the charity for the year ended 31 March 2023. The accounts have been prepared in accordance with the accounting policies set out in Note 1 to the accounts and comply with the charity's trust deed, applicable law including the Charities Act 2011, and the requirements of the FRS 102 and Statement of Recommended Practice 2015.

As part of the restructuring of Samaritans all branches are now required to have a financial year end of 31st March. This financial period runs from 1st April 2022 to 31st March 2023.

Comparative figures in the accounts relate to the previous accounting year.

Structure, Governance and Management

The full name of the charity is "Herefordshire Samaritans", charity registration number 1167937. The charity is a Charitable Incorporated Organisation (CIO) registered with the Charity Commission. The governing document is a constitution adopted on 29 June 2016.

The CIO is a successor to the unincorporated association with registration number 507570 and named "The Herefordshire Samaritans", which became dormant with the adoption of a new constitution on 1 October 2016, at which time all assets and liabilities were transferred to the CIO.

Management structure

From 1st October 2016, the branch has had a unified management structure. The branch is led by the Director, who is an ex-officio trustee. The Director chooses and appoints a leadership team, the members of which form the executive management of the branch responsible for financial and operational matters. Members of the leadership team may also be trustees but are not required to be. The Director also serves as chair of trustees on occasions where the trustees meet as a separate body.

Appointment of the Director

The Board of Trustees of the Samaritans national charity, with the guidance of the Regional Director, arrange for the selection and appointment of the branch Director whose three-year tenure is confirmed annually.

Related Parties

The charity is a branch of Samaritans, which has other branches throughout Britain and Ireland.

Risk management

The Trustees continue to monitor the major risks which the charity faces and have established systems to reduce those risks. Risks are reviewed at least annually. The main risks include the health and safety of volunteers and callers, maintenance of the Centre and its facilities and the continued financial viability of the charity.

The objective of the charity

Herefordshire Samaritans opened on 12 November 1972 in Hereford with the prime objective of providing emotional support under conditions of confidentiality and anonymity to people of all ages who are experiencing a period of personal crisis and/or contemplating suicide.

All our charitable activities are undertaken to further our charitable purposes for the public benefit.

Achievements and Performance

Currently we have 108 listening volunteers including 8 probationary Samaritans and 4 new Samaritans undergoing mentoring, plus 7 support volunteers and 2 honorary members of the branch.

The Charity aims to be operational 365 days of the year, with never fewer than two volunteers on duty at any time.

We are linked into the Samaritans national phone, email system.

Herefordshire Samaritans 2022-23

Recruitment, induction and training

Induction and initial CORE training usually runs for nine weeks, and for the calendar year 2023 we will be running two training groups. Assuming CORE requirements are met, new volunteer recruits will spend a minimum of 9 duties with an experienced mentor. During the first six months, time is spent reflecting and building on experience which forms part of Embedding training.

Extensive ongoing support is provided to all volunteers, they are also encouraged to support each other.

Contacts

| | Telephone: Speaking | Email | SMS | Face-to-face in branch | Face-to-face outside branch | Total |
|-------------|------------------------|-------|-------|---------------------------|--------------------------------|--------|
| 2022 - 2023 | 14,204 | 2,854 | 0 | 0 | 43 | 17,101 |
| 2021 – 2022 | 15,993 | 2,523 | 0 | 0 | 1,000 | 19,516 |
| 2020 – 2021 | 15,176 | 3,426 | 0 | 0 | 0 | 18,602 |
| 2019 – 2020 | 16,495 | 2,457 | 1,368 | 90 | 13 | 20,423 |
| 2018 – 2019 | 18,353 | 3,328 | 1,803 | 88 | 0 | 23,572 |
| 2017 - 2018 | 20,683 | 3,299 | 1,739 | 67 | 23 | 25,811 |

The Branch has now discontinued face-to-face in branch contact. The branch is preparing for the introduction of online chat support.

Future Plans

The branch continues to rent parking spaces from the Gala Bingo site for over a year now. Whilst not ideal it is close in proximity to the branch, this continues to be at £333.33 per calendar month and is an ongoing operating cost.

The trustees continuing to pursue updating the lighting and décor of the centre.

The Branch's fundraising group is now established and is gaining traction.

Financial review

Bank account details

Branch banking is conducted via a single Barclays Bank Account which facilitates a complex mandate for online transactions.

Results for the year

Income for the year was £54,472 (2021/22 £29,408).

Expenditure was £71,855 (2021/22 £55,311).

Reserves policy

At the balance sheet date, General easily accessible reserves (unrestricted funds), other than fixed assets or otherwise committed amounts invested stood at £2,843 (2021/22 £4,369) (Note 14 to the accounts).

The charity aims to retain free reserves sufficient to provide adequate working capital to fund the core activities for one year. The charity's assets are available and adequate to fulfil the obligations of the charity.

Herefordshire Samaritans 2022-23

Total reserves at the balance sheet date were £274,300 (2021/22 £301,282), this figure includes The Restricted Fund (Special Appeal Fund) which remains at £93,953, the Restricted Fund (Refurbishment) which is at £11,720 (2021/22 £1,080) and the residual fixed assets value (e.g.: building/van/etc)

The Restricted Fund (Special Appeal Fund) aims to support the charity in a dire financial emergency that would jeopardise the continuing operation of The Herefordshire Samaritans, which has been interpreted to include repairs to the building.

Principal funding sources

Income is primarily received from voluntary fund raising and donations.

Gift Aid tax is reclaimed via the HMRC Gift Aid scheme and Small Donations Gift Aid Scheme wherever possible. This year there were funeral bequest and legacies donated totalling £1,390 (2021/22 £5,216).

Investment policy

The Trustees adopt a low to medium risk strategy for investments.

All fixed asset investments are held in COIF (CCLA) Income Shares, so that income can be generated to assist the funding of core branch activities.

The investment aim is to ensure that the COIF (CCLA) investment holdings continue to provide a continuing return to support the branch finances, fund future projects and help reduce the total reliance on the Friends for fundraising. In line with the risk strategy, the investment holdings are in 3 funds: Fixed Interest, Ethical and Investment Funds, providing a spread of regular (quarterly) return coupled with the potential for longer term capital growth.

All day to day cash requirements are held in the bank current account (Barclays).

The Trustees keep the investment policy and performance of the COIF Income and Deposit accounts under regular review.

Public benefit

In drafting this report, the trustees have complied with the duty in the Charities Act 2011, to have due regard to public benefit guidance published by the Charity Commission. The Samaritans service is open to people who are suicidal, despairing or in distress. The branch provides a service primarily for the benefit of people in Herefordshire and the surrounding area. However, we also work with all Samaritans branches to ensure 24-hour availability of the service across the UK. Samaritans does not charge for the service provided.

Independent Examiner

Haines Watts Hereford Ltd has agreed to act as independent examiner of the charity.

Herefordshire Samaritans 2022-23

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), FRS 102 and SORP 2015.

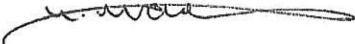
The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year, which give a true and fair view to the state of affairs for the charity, and of its incoming resources and application of resources of the charity for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements,
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the Trustees



Lorraine Mathie (Chairman)

Date:

5/10/23

Herefordshire Samaritans 2022-23

Independent Examiner's Report

I report on the accounts of The Herefordshire Samaritans for the period ended 31 March 2023, which are set out on pages 9-17.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

1. examine the accounts under section 145 of the 2011 Act;
2. to follow the procedures laid down in the general Directions given by the Charity Commission under section 145 (5)(b) of the 2011 Act; and
3. to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission.

An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that in any material respect the requirements:
 1. to keep accounting records in accordance with section 130 of the 2011 Act; and
 2. to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:



Name: Sophie Powell

Relevant professional qualification or body: FCCA

ON BEHALF OF HAINES WATTS HEREFORD LTD

3rd Floor
Broadway House
32-35 Broad Street
Hereford
HR4 9AR

Date: 13/10/2023

Herefordshire Samaritans 2022-23

Statement of Financial Activities
(Including Income and Expenditure Account)

for the year ended 31 March 2023

| | Note | Unrestricted General Fund | Restricted Funds | Total Funds 2022-23 | Total Funds 2021-22 |
|---|------|---------------------------------|-----------------------|---------------------------|---------------------------|
| Income from: | | £ | £ | £ | £ |
| Donations and legacies | 2 | 31,716 | 15,490 | 47,206 | 20,661 |
| Other trading activities | 3 | 2,105 | - | 2,105 | 3,207 |
| Investments | 4 | 5,161 | - | 5,161 | 5,540 |
| Total | | 38,982 | 15,490 | 54,472 | 29,408 |
| Expenditure on: | | | | | |
| Raising funds | 5 | 1,152 | - | 1,152 | 1,158 |
| Charitable activities | 6,7 | 51,076 | 4,850 | 55,926 | 40,179 |
| Other | 8 | 14,777 | - | 14,777 | 13,974 |
| Total | | 67,005 | 4,850 | 71,855 | 55,311 |
| Net income / (expenditure) | | (28,023) | 10,640 | (17,383) | (25,903) |
| Transfers between funds | | - | - | - | - |
| Other recognised gains / (losses): | | | | | |
| Gains / (losses) on investment assets | 10 | (9,599) | - | (9,599) | 1,410 |
| Net movement in funds | | (37,622) | 10,640 | (26,982) | (24,493) |
| Reconciliation of Funds: | | | | | |
| Total funds brought forward at 1 April 2022 | | 206,249 | 95,033 | 301,282 | 325,775 |
| Total funds carried forward at 31 March 2023 | | <u>168,627</u> | <u>105,673</u> | <u>274,300</u> | <u>301,282</u> |

All activities are classed as continuing.
The notes on pages 11-17 form part of these accounts.

Herefordshire Samaritans 2022-23

Balance Sheet

at 31 March 2023

| | | | 2022-23 | 2021-22 | |
|--|------|-------|---------|---------|---------|
| | Note | £ | £ | £ | £ |
| Fixed assets | | | | | |
| Tangible assets | 9 | | 91,342 | | 106,119 |
| Investments – COIF Investment Accounts | 10 | | 180,115 | | 189,714 |
| Total fixed assets | | | 271,457 | | 295,833 |
| Current assets | | | | | |
| Cash at bank and in hand | 11 | 2,843 | | 5,449 | |
| Total current assets | | 2,843 | | 5,449 | |
| Liabilities | | | | | |
| Creditors: amounts due within one year | | - | | - | |
| Net current assets | | | 2,843 | | 5,449 |
| Total assets less current liabilities | | | 274,300 | | 301,282 |
| Net assets | | | 274,300 | | 301,282 |
| Funds of the Charity | | | | | |
| Unrestricted – Branch General Fund | 12 | | 168,627 | | 206,249 |
| Restricted – Special Appeal Fund | 13 | | 93,953 | | 93,953 |
| Restricted – Refurbishment Fund | 13 | | 11,720 | | 1,080 |
| Total charity funds | | | 274,300 | | 301,282 |

The Notes on pages 11 to 17 form part of these accounts.

The accounts on pages 9 to 17 were approved by the trustees on 5/10/23 and signed on their behalf by:

Lorraine Mathie (Chairman)

Date: 5/10/23



Chris Wright (Treasurer)

Date: 5/10/23



Herefordshire Samaritans 2022-23

Notes on Accounts

for the year ended 31 March 2023

1 Principal accounting policies

Basis of accounting

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 (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS1A), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). All activities are classed as continuing.

Income recognition policies

All incoming resources, including voluntary income received by way of donations and gifts and legacy income, is included in the Statement of Financial Activities (SOFA) when received. Gross fund-raising income from events organised by the charity itself is included in the SOFA when received.

Gross fund-raising income generated by The Friends of Herefordshire Samaritans is recognised in the SOFA once received as part of The Friends' overall contribution, and the associated fund-raising costs separately disclosed in Note 5.

Donated services

The general volunteer time of the Friends is not recognised, please refer to the Trustees' annual report for more information on their contribution.

Interest receivable

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

Investments

Fixed asset investments are stated at bid market value.

Realised and unrealised gains and losses on investments are shown on the SOFA.

Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity.

Restricted funds are donations which the donor has specified are to be solely used for particular aspects of the charity's work, or for specific projects being undertaken by the charity.

Going Concern

No material uncertainties existed at this or the previous year end.

Covid protection measures have been put in place to ensure maximum volunteer safety.

Financially, although £15k (2020/21) £10k was drawn from reserves to cover day to day funding, the Branch remains in a secure financial position with well over 12 months balances available to draw on.

Herefordshire Samaritans 2022-23

Notes on Accounts

for the year ended 31 March 2023

(continued)

Fixed Assets

Assets costing £100 or more are capitalised and depreciated. Depreciation is provided on all tangible fixed assets held by the charity for its own use on a straight-line basis, writing off their cost over their estimated useful lives as follows:

| | |
|-------------------------|----------|
| Premises | 50 years |
| Furniture and equipment | 5 years |
| Motor vehicles | 4 years |
| Computer equipment | 3 years |

Cash at bank and in hand

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

Expenditure inclusive of VAT

Expenditure is accounted for on a payments 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 use of the resources. Support costs are those incurred relating to supporting the charity's activities. Governance costs are those costs incurred regarding compliance with constitutional and statutory requirements.

Expenditure is classified under the following activity headings:

Costs of raising funds comprise fundraising costs, Friends expenses and shop expenses.

Expenditure on charitable activities includes telephone costs, volunteers' travel costs, recruitment and selection costs, conferences and regional meetings.

Other costs represent those items not falling into any other heading.

Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include utilities costs, administration costs, housekeeping, publicity, van costs, Equipment and repairs, visit costs, honoraria, annual levy, data protection, accounting and independent examination costs and AGM and EGM costs.

Taxation

No provision for taxation is included in the accounts as the charity is entitled to the exemption from tax afforded by Section 505 of the Income and Corporation Taxes Act 1988.

Funds

Unrestricted funds are held for routine use in accordance with the charity's objects.

Restricted funds are sums donated to the charity for a specified purpose.

Currently only the Special Appeal Fund exists to support the charity in a dire emergency that would jeopardise the continuing operation of Herefordshire Samaritans, which has been interpreted to include repairs to the building and/or shop development.

Shop

The branch shop at 63 Whitecross Road closed on 17th April 2016, and has not been used since.

Herefordshire Samaritans 2022-23

Notes on Accounts

for the year ended 31 March 2023
(continued)

| | Unrestricted General Fund | Restricted Fund | Total Funds | Total Funds |
|--|------------------------------|--------------------|----------------|----------------|
| | 2022-23 | 2022-23 | 2022-23 | 2021-22 |
| 2 Donations and Legacies | £ | £ | £ | £ |
| Donations | 29,937 | 12,618 | 42,555 | 20,182 |
| Gift Aid Tax Reclaim | 1,779 | 2,872 | 4,651 | 479 |
| | 31,716 | 15,490 | 47,206 | 20,661 |
| | | | | |
| | 2022-23 | 2022-23 | 2022-23 | 2021-22 |
| 3 Other trading activities | £ | £ | £ | £ |
| Branch Fundraising, including raffle | 400 | - | 400 | 553 |
| 500 Club | 1,705 | - | 1,705 | 2,654 |
| | 2,105 | - | 2,105 | 3,207 |
| | | | | |
| | 2022-23 | 2022-23 | 2022-23 | 2021-22 |
| 4 Investment income | £ | £ | £ | £ |
| Charities Official Inv Fund dividend | 5,161 | - | 5,161 | 5,540 |
| | 5,161 | - | 5,161 | 5,540 |
| | | | | |
| | 2022-23 | 2022-23 | 2022-23 | 2021-22 |
| 5 Costs of Raising funds | £ | £ | £ | £ |
| Branch fundraising costs | 1,152 | - | 1,152 | 353 |
| Friends expenses (inc through branch & 500 Club) | - | - | - | 805 |
| | 1,152 | - | 1,152 | 1,158 |
| | | | | |
| | Unrestricted General Fund | Restricted Fund | Total Funds | Total Funds |
| | 2022-23 | 2022-23 | 2022-23 | 2021-22 |
| 6 Charitable activities | £ | £ | £ | £ |
| Telephone & Broadband | 2,927 | - | 2,927 | 2,825 |
| Volunteer travel costs | 21,456 | - | 21,456 | 11,141 |
| Duty parking costs | 4,154 | - | 4,154 | 4,143 |
| Recruitment, selection, SIT | 208 | - | 208 | 1,284 |
| Support costs – see note 7 | 22,331 | 4,850 | 27,181 | 20,786 |
| | 51,076 | 4,850 | 55,926 | 40,179 |

Herefordshire Samaritans 2022-23

Notes on Accounts

for the year ended 31 March 2023 (continued)

7 **Support costs** Support costs are allocated according to the activity to which they relate.

| | Support | Governance | Total | Basis of apportionment | 2021-22 |
|------------------------------------|---------------|--------------|---------------|------------------------|---------------|
| | £ | £ | £ | | £ |
| Utilities | 3,417 | - | 3,417 | Charitable activities | 2,748 |
| Administration | 3,289 | - | 3,289 | Charitable activities | 2,582 |
| Housekeeping | 3,696 | - | 3,696 | Charitable activities | 3,300 |
| Van costs | 1,359 | - | 1,359 | Charitable activities | 1,319 |
| Equipment, maintenance and repairs | 6,858 | - | 6,858 | Charitable activities | 2,411 |
| Sundries | 3,890 | - | 3,890 | Charitable activities | 1,107 |
| Honoraria | - | 2,400 | 2,400 | Governance | 2,300 |
| General Office levy | - | 2,237 | 2,237 | Governance | 4,984 |
| Data Protection | - | 35 | 35 | Governance | 35 |
| | 22,509 | 4,672 | 27,181 | | 20,786 |

| | Unrestricted General Fund | Restricted Fund | Total Funds | Total Funds |
|--------------------------------------|------------------------------|--------------------|----------------|----------------|
| | 2022-23 | 2022-23 | 2022-23 | 2021-22 |
| | £ | £ | £ | £ |
| 8 Other expenditure | | | | |
| Depreciation Buildings | 3,763 | - | 3,763 | 3,763 |
| Depreciation Van | 9,648 | - | 9,648 | 8,727 |
| Depreciation Furniture and Equipment | 1,366 | - | 1,366 | 1,484 |
| | 14,777 | - | 14,777 | 13,974 |

Herefordshire Samaritans 2022-23

Notes on Accounts

for the year ended 31 March 2023
(continued)

| 9 Tangible fixed assets | Property and improvements | Furniture and equipment | Motor vehicle | Total |
|-------------------------|------------------------------|----------------------------|------------------|---------|
| Cost | £ | £ | £ | £ |
| 1 April 2022 | 188,153 | 52,027 | 38,588 | 278,768 |
| Additions | - | - | - | - |
| 31 March 2023 | 188,153 | 52,027 | 38,588 | 278,768 |
| Depreciation | | | | |
| 1 April 2022 | 107,135 | 50,644 | 14,870 | 172,649 |
| Charge for year | 3,763 | 1,366 | 9,648 | 14,777 |
| 31 March 2023 | 110,898 | 52,010 | 24,518 | 187,426 |
| Net book amount | | | | |
| 31 March 2023 | 77,255 | 17 | 14,070 | 91,342 |
| 31 March 2022 | 81,018 | 1,383 | 23,718 | 106,119 |

A

| | | 2022-23 | 2021-22 |
|---|--|---------|----------|
| 10 Investments | | £ | £ |
| COIF income shares at opening market value 1 April 2022 | | 189,714 | 203,304 |
| COIF income shares purchased | | - | - |
| COIF income shares sold | | - | (15,000) |
| Net unrealised gain / (loss) on investments | | (9,599) | 1,410 |
| Closing market value 31 March 2023 | | 180,115 | 189,714 |
| Cost 31 March 2023 and 2022 | | 152,860 | 152,860 |

| | | 2022-23 | 2021-22 |
|--|--|---------|---------|
| 11 Cash at bank and in hand | | £ | £ |
| Branch bank current account (including 500 Club balance) | | 2,843 | 5,449 |
| | | 2,843 | 5,449 |

Herefordshire Samaritans 2022-23

Notes on Accounts

for year ended 31 March 2023
(continued)

12 Unrestricted funds

| | Balance 1 April 2022 | Incoming resources | Resources expended | Unrealised Gain / (Loss) | Balance 31 March 2023 |
|---------------------|-------------------------|-----------------------|-----------------------|--------------------------------|-----------------------------|
| | £ | £ | £ | £ | £ |
| Branch General Fund | 206,249 | 38,982 | (67,005) | (9,599) | 168,627 |

This fund is available for the day-to-day activities of the charity.

13 Restricted Funds

| | Balance 1 April 2022 | Incoming resources | Resources expended | Unrealised Gain | Balance 31 March 2023 |
|---------------------|----------------------------|-----------------------|-----------------------|--------------------|-----------------------------|
| | £ | £ | £ | £ | £ |
| Special Appeal Fund | 93,953 | - | - | - | 93,953 |
| Refurbishment Fund | 1,080 | 15,490 | (4,850) | - | 11,720 |
| | 95,033 | 15,490 | (4,850) | - | 105,673 |

The Special Appeal Fund was established to support the charity in a dire financial emergency that would jeopardise the continuing operation of Herefordshire Samaritans, which has been interpreted as including repairs to the building and/or shop development.

The Refurbishment Fund was established in 2022 to finance the refurbishment of the branch's duty room and public areas.

14 Analysis of net assets between funds

| | Unrestricted General Fund | Restricted Funds | Total |
|-----------------------|------------------------------|---------------------|---------|
| | £ | £ | £ |
| Tangible fixed assets | 91,342 | - | 91,342 |
| Investments | 74,442 | 105,673 | 180,115 |
| Net current assets | 2,843 | - | 2,843 |
| | 168,627 | 105,673 | 274,300 |

Herefordshire Samaritans 2022-23

Notes on Accounts for year ended 31 March 2023 (continued)

15 Trustees' remuneration and expenses

No staff are employed by the charity, but in October 2022, in accordance with rule 8 subsection 2 of the Constitution, it was decided to pay an honorarium of £100 per month each to the Treasurer and the Secretary. During the period Mr Chris Wright received £1,200 (2021/22 £700) and Mr Kevin Ebsworth £Nil (2021/22 £400), as Treasurers, Lorna Griffiths received £1,200 (2021/22 £1,200).

None of the other charity's Trustees are directly or indirectly remunerated in any way. It is the policy of the charity to reimburse in full all expenses properly incurred by volunteers relating to its charitable activities. The Trustees and members of the management committee are reimbursed for travel costs for attending meetings, telephone, postage and other similar expenses which they incur performing their duties as Trustees or members of the management committee.

Expenses properly incurred by them in their role as volunteers are reimbursed.

During the year Trustees received reimbursement of such expenses totalling £2,467 (2021/22 £2,448). No amounts were due to the Trustees at the year end.

(Those Trustees reimbursed during the period were: Claire Sambrook, Lorna Griffiths, Carolyn Hamlyn, Chris Wright, Elizabeth Dolloway, Richard Fenton, William Fleming)

16 Related party transactions

Honoraria and expenses have been referred to above. Chris Wright provided a short-term interest free loan of £5,000 during the year to ease cash flow which was repaid by 31 March 2023 (2021/22 £3,000 during the year to ease cash flow which was repaid by 31 March 2022). Richard Fenton donated £Nil (2021/22 £680) to the restricted refurbishment fund.

17 Indemnity insurance

The Samaritans has centrally effected professional indemnity insurance to protect employees, Trustees, directors and other volunteer members of all Samaritan Branches.

HEREFORDSHIRE SAMARITANS

England & Wales - Charity number 1167937

Accounts



Herefordshire Samaritans

Report and Accounts

For the year ended 31 March 2022

Registered Charity Number 1167937

Unaudited

Unaudited Report and Accounts

Herefordshire Samaritans 2021-22

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Herefordshire Samaritans 2021-22

Reference and Administrative Details

Charity name: Herefordshire Samaritans
 Registered Charity Number: 1167937
 Principal office: 44a Berrington St, Hereford, HR4 OBJ

The following people have acted as Trustees during the year:

| | From | To | Additional roles |
|--------------------|--------------------------------|------------------------------|-------------------------------------|
| Claire Sambrook | 29 th July 2021 | - | Director |
| Kevin Ebsworth | 9 th September 2020 | - 29 th July 2021 | Treasurer |
| Lorna Griffiths | 29 th July 2021 | - | Secretary |
| William Fleming | 29 th July 2021 | - | |
| Carolyn Hamlyn | 29 th July 2021 | - | |
| Mark Cottle | 9 th September 2020 | - 29 th July 2021 | |
| Chris Wright | 29 th July 2021 | - | Treasurer |
| Richard Fenton | 29 th July 2021 | - | |
| Elizabeth Dolloway | 29 th July 2021 | - | Acting Branch Director & Vice Chair |

Officers have included

| Title | Name |
|---|----------------------|
| Publicity Officer | Celia Klenk |
| Deputy Director for Caller Support | Kim Brinkworth |
| Deputy Director for Volunteer Support | Cherelyn Sell |
| Deputy Director for Recruitment & Selection | Lorraine Mathie |
| Deputy Director for Administration, Health & Safety | Elizabeth Buller |
| Deputy Director for Training | Philip Gilbert-Smith |
| Deputy Director for Outreach | Meg Hughes-Pearce |
| IT Support | Gill Busby |

Bankers: Barclays Bank Plc
 Leicester
 LE87 2BB

CCLA Investment Management Limited
 Senator House
 85 Queen Victoria Street
 London
 EC4V 4ET

Independent Examiner: Sophie Powell FCCA
 Haines Watts Hereford Limited
 3rd Floor
 Broadway House
 32-35 Broad Street
 Hereford
 HR4 9AR

Herefordshire Samaritans 2021-22

The Trustees present their report and accounts of the charity for the year ended 31 March 2022. The accounts have been prepared in accordance with the accounting policies set out in Note 1 to the accounts and comply with the charity's trust deed, applicable law including the Charities Act 2011, and the requirements of the FRS 102 and Statement of Recommended Practice 2015.

As part of the restructuring of Samaritans all branches are now required to have a financial year end of 31st March. This financial period runs from 1st April 2021 to 31st March 2022.

Comparative figures in the accounts relate to the previous accounting year.

Structure, Governance and Management

The full name of the charity is "Herefordshire Samaritans", charity registration number 1167937. The charity is a Charitable Incorporated Organisation (CIO) registered with the Charity Commission. The governing document is a constitution adopted on 29 June 2016.

The CIO is a successor to the unincorporated association with registration number 507570 and named "The Herefordshire Samaritans", which became dormant with the adoption of a new constitution on 1 October 2016, at which time all assets and liabilities were transferred to the CIO.

Management structure

From 1st October 2016, the branch has had a unified management structure. The branch is led by the Director, who is an ex-officio trustee. The Director chooses and appoints a leadership team, the members of which form the executive management of the branch responsible for financial and operational matters. Members of the leadership team may also be trustees but are not required to be. The Director also serves as chair of trustees on occasions where the trustees meet as a separate body.

Appointment of the Director

The Board of Trustees of the Samaritans national charity, with the guidance of the Regional Director, arrange for the selection and appointment of the branch Director whose three-year tenure is confirmed annually.

Related Parties

The charity is a branch of Samaritans, which has other branches throughout Britain and Ireland.

Risk management

The Trustees continue to monitor the major risks which the charity faces and have established systems to reduce those risks. Risks are reviewed at least annually. The main risks include the health and safety of volunteers and callers, maintenance of the Centre and its facilities and the continued financial viability of the charity.

The objective of the charity

Herefordshire Samaritans opened on 12 November 1972 in Hereford with the prime objective of providing emotional support under conditions of confidentiality and anonymity to people of all ages who are experiencing a period of personal crisis and/or contemplating suicide.

All our charitable activities are undertaken to further our charitable purposes for the public benefit.

Achievements and Performance

Currently we have 98 listening volunteers including 6 probationary Samaritans and 7 new Samaritans undergoing mentoring, plus 4 support volunteers and 3 honorary members of the branch.

The Charity aims to be operational 365 days of the year, with never fewer than two volunteers on duty at any time.

We are linked into the Samaritans national phone, email system.

Herefordshire Samaritans 2021-22

Recruitment, induction and training

Recruitment, training and awareness events were paused due to the pandemic and have now resumed. Induction and initial CORE training usually runs for nine weeks, and for the calendar year 2022 we will be running three training groups. This is to help with a backlog of applicants due to the pandemic. Assuming CORE requirements are met, new volunteer recruits will spend a minimum of 9 duties with an experienced mentor. During the first six months, time is spent reflecting and building on experience which forms part of Embedding training. Extensive ongoing support is provided to all volunteers, they are also encouraged to support each other.

Contacts

| | Telephone: Speaking | Email | SMS | Face-to-face in branch | Face-to-face outside branch | Total |
|-------------|------------------------|-------|-------|---------------------------|--------------------------------|--------|
| 2021 – 2022 | 15,993 | 2,523 | 0 | 0 | 1,000 | 19,516 |
| 2020 – 2021 | 15,176 | 3,426 | 0 | 0 | 0 | 18,602 |
| 2019 – 2020 | 16,495 | 2,457 | 1,368 | 90 | 13 | 20,423 |
| 2018 – 2019 | 18,353 | 3,328 | 1,803 | 88 | 0 | 23,572 |
| 2017 - 2018 | 20,683 | 3,299 | 1,739 | 67 | 23 | 25,811 |

The SMS option was discontinued in February 2020. Face to Face in branch contact is still not permitted under rules from the Central Samaritans. Outreach restrictions have now been lifted and the 1000 contacts represents our presence when the Knife Angel came to Hereford from 9th June 2021 to the 12th July 2021

Future Plans

The branch has now been renting the parking spaces from the Gala Bingo site for over a year now. Whilst not ideal it is close in proximity to the branch, this continues to be at £333.33 per calendar month and is an ongoing operating cost.

The trustees are investigating updating the lighting within the centre to make it a better fit for purpose and more energy efficient. Some of the décor is looking a little tired and we plan to refresh this at the same time.

Herefordshire Samaritans have been blessed in the past with a Friends Group who have raised tens of thousands of pounds for us over the many years they have been operating. Sadly post pandemic there has not been sufficient numbers of the Friends to reform into a group. As a result the branch is establishing its own fundraising group to begin fundraising events in its place.

Financial review

Bank account details

Branch banking is conducted via a single Barclays Bank Account which facilitates a complex mandate for online transactions.

Results for the year

Income for the year was £29,408 (2020/21: £31,384).
Expenditure was £55,311 (2020/21: £54,633).

Reserves policy

At the balance sheet date, General easily accessible reserves (unrestricted funds), other than fixed assets or otherwise committed amounts invested stood at £4,369 (2020/21: £17,116) (Note 14 to the accounts).

Herefordshire Samaritans 2021-22

The charity aims to retain free reserves sufficient to provide adequate working capital to fund the core activities for one year. The charity's assets are available and adequate to fulfil the obligations of the charity.

Total reserves at the balance sheet date were £301,282 (2020/21: £325,775), this figure includes The Restricted Fund (Special Appeal Fund) which remains at £93,953, the Restricted Fund (Refurbishment) which is at £1,080 (2020/21 Nil) and the residual fixed assets value (eg: building/van/etc)

The Restricted Fund (Special Appeal Fund) aims to support the charity in a dire financial emergency that would jeopardise the continuing operation of The Herefordshire Samaritans, which has been interpreted to include repairs to the building.

Principal funding sources

Income is primarily received from our excellent Friends groups, along with voluntary fund raising and donations.

This has of course, been severely restricted during the period because of the pandemic, which means that the branch has had to survive on donations alone, coupled with a £15k (2020/21 £10k) drawdown from reserves.

Gift Aid tax is reclaimed via the HMRC Gift Aid scheme and Small Donations Gift Aid Scheme wherever possible. This year there were funeral bequest and legacies donated totalling £5,216 (2020/21: £0).

The Trustees continue to be grateful to the Friends for their continuing support but very little has been possible during the pandemic.

The Friends volunteer numbers have fallen dramatically, which puts an additional pressure on branch volunteers towards fundraising. This is being kept under regular and constant review.

Investment policy

The Trustees adopt a low to medium risk strategy for investments.

All fixed asset investments are held in COIF (CCLA) Income Shares, so that income can be generated to assist the funding of core branch activities.

The investment aim is to ensure that the COIF (CCLA) investment holdings continue to provide a continuing return to support the branch finances, fund future projects and help reduce the total reliance on the Friends for fundraising.

In line with the risk strategy, the investment holdings are in 3 funds: Fixed Interest, Ethical and Investment Funds, providing a spread of regular (quarterly) return coupled with the potential for longer term capital growth.

All day to day cash requirements are held in the bank current account (Barclays).

The Trustees keep the investment policy and performance of the COIF Income and Deposit accounts under regular review.

Public benefit

In drafting this report, the trustees have complied with the duty in the Charities Act 2011, to have due regard to public benefit guidance published by the Charity Commission. The Samaritans service is open to people who are suicidal, despairing or in distress. The branch provides a service primarily for the benefit of people in Herefordshire and the surrounding area. However, we also work with all Samaritans branches to ensure 24-hour availability of the service across the UK. Samaritans does not charge for the service provided.

Independent Examiner

Sophie Powell FCCA (Haines Watts, Hereford) has agreed to act as independent examiner of the charity.

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), FRS 102 and SORP 2015.

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year, which give a true and fair view to the state of affairs for the charity, and of its incoming resources and application of resources of the charity for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015;

Herefordshire Samaritans 2021-22

- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements,
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the Trustees

C. Sambrook

Mrs Claire Sambrook

Date: 20 . 9 . 22

Herefordshire Samaritans 2021-22

Independent Examiner's Report

I report on the accounts of The Herefordshire Samaritans for the period ended 31 March 2022, which are set out on pages 9-17.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

1. examine the accounts under section 145 of the 2011 Act;
2. to follow the procedures laid down in the general Directions given by the Charity Commission under section 145 (5)(b) of the 2011 Act; and
3. to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission.

An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that in any material respect the requirements:
 1. to keep accounting records in accordance with section 130 of the 2011 Act; and
 2. to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:



Name: Sophie Powell

Relevant professional qualification or body: FCCA

ON BEHALF OF HAINES WATTS HEREFORD LIMITED

Chartered Accountants

3rd Floor

Broadway House

32-35 Broad Street

Hereford

HR4 9AR

Date: 18.10.2022

Herefordshire Samaritans 2021-22

Statement of Financial Activities (Including Income and Expenditure Account)

for the year ended 31 March 2022

| | Note | Unrestricted General Fund | Restricted Funds | Total Funds 2021-22 | Total Funds 2020-21 |
|---|------|---------------------------------|---------------------|---------------------------|---------------------------|
| | | £ | £ | £ | £ |
| Income from: | | | | | |
| Donations and legacies | 2 | 19,581 | 1,080 | 20,661 | 20,954 |
| Charitable activities | | - | - | - | - |
| Other trading activities | 3 | 3,207 | - | 3,207 | 3,784 |
| Investments | 4 | 5,540 | - | 5,540 | 6,646 |
| Total | | 28,328 | 1,080 | 29,408 | 31,384 |
| Expenditure on: | | | | | |
| Raising funds | 5 | 1,158 | - | 1,158 | 1,162 |
| Charitable activities | 6,7 | 40,179 | - | 40,179 | 41,858 |
| Other | 8 | 13,974 | - | 13,974 | 11,613 |
| Total | | 55,311 | - | 55,311 | 54,633 |
| Net income / (expenditure) | | (26,983) | 1,080 | (25,903) | (23,249) |
| Transfers between funds | | - | - | - | - |
| Other recognised gains / (losses): | | | | | |
| Gains / (losses) on investment assets | 10 | 1,410 | - | 1,410 | 14,598 |
| Net movement in funds | | (25,573) | 1,080 | (24,493) | (8,651) |
| Reconciliation of Funds: | | | | | |
| Total funds brought forward at 1 April 2021 | | 231,822 | 93,953 | 325,775 | 334,426 |
| Total funds carried forward at 31 March 2022 | | 206,249 | 95,033 | 301,282 | 325,775 |

All activities are classed as continuing.

Herefordshire Samaritans 2021-22

The notes on pages 11-17 form part of these accounts.
Balance Sheet

at 31 March 2022

| | <i>Note</i> | <i>2021-22</i> | <i>2020-21</i> | |
|--|-------------|----------------|----------------|---------|
| | | £ | £ | £ |
| Fixed assets | | | | |
| Tangible assets | 9 | | 106,119 | 105,355 |
| Investments – COIF Investment Accounts | 10 | | 189,714 | 203,304 |
| Total fixed assets | | | 295,833 | 308,659 |
| Current assets | | | | |
| Cash at bank and in hand | 11 | 5,449 | | 17,116 |
| Total current assets | | 5,449 | | 17,116 |
| Liabilities | | | | |
| Creditors: amounts due within one year | | - | | - |
| Net current assets | | | 5,449 | 17,116 |
| Total assets less current liabilities | | | 301,282 | 325,775 |
| Net assets | | | 301,282 | 325,775 |
| Funds of the Charity | | | | |
| <i>Unrestricted – Branch General Fund</i> | 12 | | 206,249 | 231,822 |
| Restricted – Special Appeal Fund | 13 | | 93,953 | 93,953 |
| Restricted – Refurbishment Fund | 13 | | 1,080 | |
| Total charity funds | | | 301,282 | 325,775 |

The Notes on pages 11 to 17 form part of these accounts.

The accounts on pages 9 to 17 were approved by the trustees on 15/9/2022 and signed on their behalf by:

Mrs Claire Sambrook (Director)

C. Sambrook

Date:

6/10/22

Chris Wright (Honorary Treasurer)

C. Wright

Date:

6/10/22

Herefordshire Samaritans 2021-22

Notes on Accounts

for the year ended 31 March 2022

1 Principal accounting policies

Basis of accounting

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 (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS1A), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). All activities are classed as continuing.

Income recognition policies

All incoming resources, including voluntary income received by way of donations and gifts and legacy income, is included in the Statement of Financial Activities (SOFA) when received. Gross fund-raising income from events organised by the charity itself is included in the SOFA when received.

Gross fund-raising income generated by The Friends of Herefordshire Samaritans is recognised in the SOFA once received as part of The Friends' overall contribution, and the associated fund-raising costs separately disclosed in Note 5.

Donated services

The general volunteer time of the Friends is not recognised, please refer to the Trustees' annual report for more information on their contribution.

Interest receivable

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

Investments

Fixed asset investments are stated at bid market value.

Realised and unrealised gains and losses on investments are shown on the SOFA.

Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity.

Restricted funds are donations which the donor has specified are to be solely used for particular aspects of the charity's work, or for specific projects being undertaken by the charity.

Going Concern

No material uncertainties existed at this or the previous year end.

Covid protection measures have been put in place to ensure maximum volunteer safety.

Financially, although £15k (2020/21) £10k was drawn from reserves to cover day to day funding, the Branch remains in a secure financial position with well over 12 months balances available to draw on.

Herefordshire Samaritans 2021-22

Notes on Accounts

for the year ended 31 March 2022
(continued)

Fixed Assets

Assets costing £100 or more are capitalised and depreciated. Depreciation is provided on all tangible fixed assets held by the charity for its own use on a straight-line basis, writing off their cost over their estimated useful lives as follows:

| | |
|-------------------------|----------|
| Premises | 50 years |
| Furniture and equipment | 5 years |
| Motor vehicles | 4 years |
| Computer equipment | 3 years |

Cash at bank and in hand

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

Expenditure inclusive of VAT

Expenditure is accounted for on a payments 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 use of the resources. Support costs are those incurred relating to supporting the charity's activities. Governance costs are those costs incurred regarding compliance with constitutional and statutory requirements.

Expenditure is classified under the following activity headings:

Costs of raising funds comprise fundraising costs, Friends expenses and shop expenses.

Expenditure on charitable activities includes telephone costs, volunteers' travel costs, recruitment and selection costs, conferences and regional meetings.

Other costs represent those items not falling into any other heading.

Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include utilities costs, administration costs, housekeeping, publicity, van costs, Equipment and repairs, visit costs, honoraria, annual levy, data protection, accounting and independent examination costs and AGM and EGM costs.

Taxation

No provision for taxation is included in the accounts as the charity is entitled to the exemption from tax afforded by Section 505 of the Income and Corporation Taxes Act 1988.

Funds

Unrestricted funds are held for routine use in accordance with the charity's objects.

Restricted funds are sums donated to the charity for a specified purpose.

Currently only the Special Appeal Fund exists to support the charity in a dire emergency that would jeopardise the continuing operation of Herefordshire Samaritans, which has been interpreted to include repairs to the building and/or shop development.

Shop

The branch shop at 63 Whitecross Road closed on 17th April 2016, and has not been used since.

Herefordshire Samaritans 2021-22

Notes on Accounts for the year ended 31 March 2022 (continued)

| | Unrestricted General Fund | Restricted Fund | Total Funds | Total Funds |
|--|------------------------------|--------------------|----------------|----------------|
| | 2021-22 | 2021-22 | 2021-22 | 2020-21 |
| 2 Donations and Legacies | £ | £ | £ | £ |
| Donations | 19,102 | 1,080 | 20,182 | 20,117 |
| Gift Aid Tax Reclaim | 479 | - | 479 | 837 |
| Grants | - | - | - | - |
| Funeral Bequests and Legacies | - | - | - | - |
| | 19,581 | 1,080 | 20,661 | 20,954 |
| | 2021-22 | 2021-22 | 2021-22 | 2020-21 |
| 3 Other trading activities | £ | £ | £ | £ |
| Branch Fundraising, including raffle | 553 | - | 553 | 343 |
| Miscellaneous Receipts | - | - | - | 1,140 |
| Friends Gross Income | - | - | - | - |
| Combined | - | - | - | - |
| Hereford | - | - | - | - |
| 500 Club | 2,654 | - | 2,654 | 2,301 |
| Christmas Fair (Biannual) | - | - | - | - |
| | 3,207 | - | 3,207 | 3,784 |
| | 2021-22 | 2021-22 | 2021-22 | 2020-21 |
| 4 Investment income | £ | £ | £ | £ |
| Charities Official Inv Fund dividend | 5,540 | - | 5,540 | 6,641 |
| COIF Charities Deposit Fund interest | - | - | - | 5 |
| | 5,540 | - | 5,540 | 6,646 |
| | 2021-22 | 2021-22 | 2021-22 | 2020-21 |
| 5 Costs of Raising funds | £ | £ | £ | £ |
| Branch fundraising costs | 353 | - | 353 | 269 |
| Friends expenses (inc through branch & 500 Club) | 805 | - | 805 | 893 |
| | 1,158 | - | 1,158 | 1,162 |

Herefordshire Samaritans 2021-22

Notes on Accounts

for the year ended 31 March 2022 (continued)

| | Unrestricted General Fund | Restricted Fund | Total Funds | Total Funds |
|-----------------------------------|------------------------------|--------------------|----------------|----------------|
| | 2021-22 | 2021-22 | 2021-22 | 2020-21 |
| | £ | £ | £ | £ |
| 6 Charitable activities | | | | |
| Telephone & Broadband | 2,825 | - | 2,825 | 2,265 |
| Volunteer travel costs | 11,141 | - | 11,141 | 10,197 |
| Duty parking costs | 4,143 | - | 4,143 | 2,333 |
| Recruitment, selection, SIT | 1,284 | - | 1,284 | 1,009 |
| Outreach | - | - | - | - |
| Support costs – see note 7 | 20,786 | - | 20,786 | 26,054 |
| Conferences and regional meetings | - | - | - | - |
| | 40,179 | - | 40,179 | 41,858 |

7 Support costs Support costs are allocated according to the activity to which they relate.

| | Support | Governance | Total | Basis of apportionment | 2020-21 |
|------------------------------------|---------|------------|--------|---------------------------|---------|
| | £ | £ | £ | | £ |
| Utilities | 2,748 | - | 2,748 | Charitable activities | 2,104 |
| Administration | 2,582 | - | 2,582 | Charitable activities | 3,246 |
| Housekeeping | 3,300 | - | 3,300 | Charitable activities | 2,624 |
| Publicity | - | - | - | Charitable activities | - |
| Van costs | 1,319 | - | 1,319 | Charitable activities | 1,409 |
| Equipment, maintenance and repairs | 2,411 | - | 2,411 | Charitable activities | 5,013 |
| Sundries | 1,107 | - | 1,107 | Charitable activities | 1,222 |
| Visit | - | - | - | Governance | - |
| Professional Services | - | - | - | Governance | 3,060 |
| Honoraria | - | 2,300 | 2,300 | Governance | 2,200 |
| General Office levy | - | 4,984 | 4,984 | Governance | 5,141 |
| Data Protection | - | 35 | 35 | Governance | 35 |
| AGM/EGM | - | - | - | Governance | - |
| | 13,467 | 7,319 | 20,786 | | 26,054 |

Herefordshire Samaritans 2021-22

Notes on Accounts for the year ended 31 March 2022 (continued)

| | Unrestricted General Fund | Restricted Fund | Total Funds | Total Funds |
|--------------------------------------|------------------------------|--------------------|----------------|----------------|
| | 2021-22 | 2021-22 | 2021-22 | 2020-21 |
| | £ | £ | £ | £ |
| 8 Other expenditure | | | | |
| Depreciation Buildings | 3,763 | | 3,763 | 3,763 |
| Depreciation Van | 8,727 | | 8,727 | 5,963 |
| Depreciation Furniture and Equipment | 1,484 | | 1,484 | 1,887 |
| | 13,974 | | 13,974 | 11,613 |

| 9 Tangible fixed assets | Property and improvements | Furniture and equipment | Motor vehicle | Total |
|--------------------------------|------------------------------|----------------------------|------------------|---------|
| Cost | £ | £ | £ | £ |
| 31 March 2021 | 188,153 | 52,027 | 23,850 | 264,030 |
| Additions | - | - | 14,738 | 14,738 |
| Disposals | - | - | - | - |
| 31 March 2022 | 188,153 | 52,027 | 38,588 | 278,768 |
| Depreciation | | | | |
| 31 March 2021 | 103,372 | 49,160 | 6,143 | 158,675 |
| Charge for year | 3,763 | 1,484 | 8,727 | 13,974 |
| On disposals | - | - | - | - |
| 31 Mar 2022 | 107,135 | 50,644 | 14,870 | 172,649 |
| Net book amount | | | | |
| 31 March 2022 | 81,018 | 1,383 | 23,718 | 106,119 |
| 31 March 2021 | 84,781 | 2,867 | 17,707 | 105,355 |

| | 2021-22 | 2020-21 |
|--|----------|----------|
| 10 Investments | £ | £ |
| COIF income shares at opening market value 1st April | 203,304 | 198,706 |
| COIF income shares purchased | | - |
| COIF income shares sold | (15,000) | (10,000) |
| Net unrealised gain / (loss) on investments | 1,410 | 14,598 |

Herefordshire Samaritans 2021-22

| | | |
|-------------------------------|---------|---------|
| | | |
| Closing market value 31 March | 189,714 | 203,304 |
| Cost 31 March 2022 and 2021 | 152,860 | 168,231 |

Notes on Accounts

for year ended 31 March 2022
(continued)

| | 2021-22 | 2020-21 |
|--|----------|----------|
| 11 Cash at bank and in hand | £ | £ |
| Branch bank current account (including 500 Club balance) | 5,449 | 17,116 |
| Cash in hand (Friends – 500 Club) | - | - |
| Friends accounts – 500 Club | - | - |
| | 5,449 | 17,116 |

12 Unrestricted funds

| | <i>Balance 31 March 2021</i> | <i>Incoming resources</i> | <i>Resources expended</i> | <i>Unrealised Gain / (Loss)</i> | <i>Balance 31 March 2022</i> |
|---------------------|--------------------------------------|-------------------------------|-------------------------------|---|--------------------------------------|
| | £ | £ | £ | £ | £ |
| Branch General Fund | 231,822 | 28,328 | (55,311) | 1,410 | 206,249 |

This fund is available for the day-to-day activities of the charity.

13 Restricted Funds

| | Balance 1st April 2021 | Incoming resources | Resources expended | Unrealised Gain | Balance 31st March 2022 |
|---------------------|--|-------------------------------|-------------------------------|----------------------------|---|
| | £ | £ | £ | £ | £ |
| Special Appeal Fund | 93,953 | - | - | - | 93,953 |
| Refurbishment Fund | - | 1,080 | - | - | 1,080 |
| | 93,953 | 1,080 | - | - | 95,033 |

The Special Appeal Fund was established to support the charity in a dire financial emergency that would jeopardise the continuing operation of Herefordshire Samaritans, which has been interpreted as including repairs to the building and/or shop development.

The Refurbishment Fund was established in 2022 to finance the refurbishment of the branch's duty room and public areas.

14 Analysis of net assets between funds

| | Unrestricted General Fund | Restricted Funds | Total |
|--|--------------------------------------|-----------------------------|--------------|
| | £ | £ | £ |

Herefordshire Samaritans 2021-22

| | | | |
|-----------------------|---------|--------|---------|
| Tangible fixed assets | 106,119 | | 106,119 |
| Investments | 95,761 | 93,953 | 189,714 |
| Net current assets | 4,369 | 1,080 | 5,449 |
| | 206,249 | 95,033 | 301,282 |

Notes on Accounts for year ended 31 March 2022 (continued)

15 Trustees' remuneration and expenses

No staff are employed by the charity, but in October 2002, in accordance with rule 8 subsection 2 of the Constitution, it was decided to pay an honorarium of £100 per month each to the Treasurer and the Secretary. During the period Mr Chris Wright received £700 (2020/21 Nil) and Mr Kevin Ebsworth £400 (2020/21 £1,200), as Treasurers, Lorna Griffiths received £1,200 (2020/21 £900) and Mrs Claire Sambrook received Nil (2020/21 £100).

None of the other charity's Trustees are directly or indirectly remunerated in any way. It is the policy of the charity to reimburse in full all expenses properly incurred by volunteers relating to its charitable activities. The Trustees and members of the management committee are reimbursed for travel costs for attending meetings, telephone, postage and other similar expenses which they incur performing their duties as Trustees or members of the management committee.

Expenses properly incurred by them in their role as volunteers are reimbursed.

During the year Trustees received reimbursement of such expenses totalling £2,448 (2020/21: £1,440).

No amounts were due to the Trustees at the year end.

(Those Trustees reimbursed during the period were: Claire Sambrook, Lorna Griffiths, Kevin Ebsworth, Carolyn Hamlyn, Chris Wright, Elizabeth Dolloway, Richard Fenton)

Related party transactions

- 16** Honoraria and expenses have been referred to above. Chris Wright provided a short-term interest free loan of £3000 during the year to ease cash flow which was repaid by 31 March 2022. Richard Fenton donated £680 to the restricted refurbishment fund.

17 Indemnity insurance

The Samaritans has centrally effected professional indemnity insurance to protect employees, Trustees, directors and other volunteer members of all Samaritan Branches.

HEREFORDSHIRE SAMARITANS

England & Wales - Charity number 1167937

Accounts



Herefordshire Samaritans

Report and Accounts

For the year ended 31 March 2021

Registered Charity Number 1167937

Unaudited

Unaudited Report and Accounts

Herefordshire Samaritans 2020-21

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Herefordshire Samaritans 2020-21

Reference and Administrative Details

Charity name: Herefordshire Samaritans
Registered Charity Number: 1167937
Principal office: 44a Berrington St, Hereford, HR4 OBJ

The following people have acted as Trustees during the year:

| | From | To | Additional roles |
|-----------------|--------------------------------|-----------|-------------------------|
| Claire Sambrook | 9 th September 2020 | - | Director |
| Kevin Ebsworth | 9 th September 2020 | - | Treasurer |
| Lorna Griffiths | 9 th September 2020 | - | Secretary |
| William Fleming | 9 th September 2020 | - | |
| Carolyn Hamlyn | 9 th September 2020 | - | |
| Mark Cottle | 9 th September 2020 | - | |

Officers have included

| Title | Name |
|---|----------------------|
| Publicity Officer | Celia Klenk |
| Deputy Director for Caller Support | Kim Brinkworth |
| Deputy Director for Volunteer Support | Cherelyn Sell |
| Deputy Director for Recruitment & Selection | Lorraine Mathie |
| Deputy Director for Administration, Health & Safety | Elizabeth Bullar |
| Deputy Director for Training | Philip Gilbert-Smith |
| Deputy Director for Outreach | Meg Hughes-Pearce |
| IT Support | Gill Busby |

Bankers: Barclays Bank Plc
Leicester
LE87 2BB

CCLA Investment Management Limited
Senator House
85 Queen Victoria Street
London
EC4V 4ET

Independent Examiner: Sophie Powell FCCA
Haines Watts Hereford Limited
3rd Floor
Broadway House
32-35 Broad Street
Hereford
HR4 9AR

Herefordshire Samaritans 2020-21

The Trustees present their report and accounts of the charity for the year ended 31 March 2021. The accounts have been prepared in accordance with the accounting policies set out in Note 1 to the accounts and comply with the charity's trust deed, applicable law including the Charities Act 2011, and the requirements of the FRS 102 and Statement of Recommended Practice 2015.

As part of the restructuring of Samaritans all branches are now required to have a financial year end of 31st March. This financial period runs from 1st April 2020 to 31st March 2021.

Comparative figures in the accounts relate to the previous accounting year.

Report of the Director of Herefordshire Samaritans

I had the pleasure of taking over as Branch Director from Liz Dolloway on 1st May 2020, during the grips of the Covid pandemic, which is still ongoing. As a branch we have always responded to the changing demands of our callers in response to the outside world. This year saw us having to respond to changing safety measures within the branch, adapting how we recruited, trained and mentored our new Samaritans, a pause on Outreach, limited Fundraising and having to take all our meetings online. Through all this we have experienced fluctuating volunteer levels due to shielding and precautionary isolation as an when needed and despite this we have kept the branch open. Our volunteers have gone above and beyond without being asked and in April we were able to add some additional shifts as volunteers returned and we increased our numbers. As a branch we have had over 18,600 contacts again this year and as a national charity opened several support initiatives including NHS support line and the self-help app we have online in response to the pandemic.

We have been very fortunate to have benefited from a number of generous donations over the year which has contributed to our running costs and increased costs of materials for branch cleaning and duty room protection measures for volunteers. This included, grants totalling £9,000 from the Edward Cadbury Charitable Trust and SR & PH Southall Charitable Trust. Over £2,700 from donations including Stuart Walker, The Oddfellow (North Gloucestershire District Lodge), Cantilupe Lodge (Freemasons of Herefordshire), The Hereford Couriers run in memory of Jon Ward and from staff at Clean Services who chose to forgo a Christmas Gift and donate to us instead. Generous donations made in memory of Henry Howland a volunteer who we sadly lost last year. Lastly and by no means least the internal fundraising that has been done within the branch across the year including our 500 club run by Amanda, Samarathon in July undertaken by Sue and Phil and Adams 40th Birthday fundraiser and Jam sales across the year plus countless others.

Whilst we are all waiting for the pandemic to ease and life to start to move more freely we will continue to do what we can to support our callers and hope that when I write this reflection for the next year I can share how we have to be able to return to meeting in person and continuing the strong connections that is synonymous with being part of Herefordshire Samaritans.

Claire Sambrook
Director/Chair

1st May 2020 – 31st March 2021

Herefordshire Samaritans 2020-21

Structure, Governance and Management

The full name of the charity is “Herefordshire Samaritans”, charity registration number 1167937. The charity is a Charitable Incorporated Organisation (CIO) registered with the Charity Commission. The governing document is a constitution adopted on 29 June 2016.

The CIO is a successor to the unincorporated association with registration number 507570 and named “The Herefordshire Samaritans”, which became dormant with the adoption of a new constitution on 1 October 2016, at which time all assets and liabilities were transferred to the CIO.

Trustees

Because the AGM takes place after the end of the financial/reporting year the trustees in office during the period covered by this report include trustees from the previous year who ended their term of office at the 47th virtual AGM on Wednesday 9th September 2020. Five trustees were elected (including the Secretary & Treasurer) at the 47th AGM for a term of office running until the 48th AGM, while Claire Sambrook, as director, continues as an ex-officio trustee.

Management structure

From 1st October 2016, the branch has had a unified management structure. The branch is led by the Director, who is an ex-officio trustee. The Director chooses and appoints a leadership team, the members of which form the executive management of the branch responsible for financial and operational matters. Members of the leadership team may also be trustees but are not required to be. The Director also serves as chair of trustees on occasions where the trustees meet as a separate body.

Appointment of the Director

The Board of Trustees of the Samaritans national charity, with the guidance of the Regional Director, arrange for the selection and appointment of the branch Director whose three-year tenure is confirmed annually.

Related Parties

The charity is a branch of Samaritans, which has other branches throughout Britain and Ireland.

Risk management

The Trustees continue to monitor the major risks which the charity faces and have established systems to reduce those risks. Risks are reviewed at least annually. The main risks include the health and safety of volunteers and callers, maintenance of the Centre and its facilities and the continued financial viability of the charity.

The objective of the charity

Herefordshire Samaritans opened on 12 November 1972 in Hereford with the prime objective of providing emotional support under conditions of confidentiality and anonymity to people of all ages who are experiencing a period of personal crisis and/or contemplating suicide.

All our charitable activities are undertaken to further our charitable purposes for the public benefit.

Achievements and Performance

Currently we have 96 listening volunteers, plus 7 support volunteers

The Charity aims to be operational 365 days of the year, with never fewer than two volunteers on duty at any time.

We are linked into the Samaritans national phone, email and SMS system.

Recruitment, induction and training

Recruitment, training and awareness events were paused due to the pandemic.

Induction and initial training (known as CORE) usually runs for nine weeks, twice a year. Assuming CORE requirements are met, new volunteer recruits will spend a minimum of 9 duties with an experienced mentor. During the first six months, time is spent reflecting and building on experience which forms part of Embedding (previously SIT2).

Extensive ongoing support is provided to all volunteers, they are also encouraged to support each other.

Herefordshire Samaritans 2020-21

Contacts

| | Telephone: speaking | Email | SMS | Face-to-face in branch | Face-to-face outside branch | Total |
|-------------|------------------------|-------|-------|---------------------------|--------------------------------|--------|
| 2020 – 2021 | 15,176 | 3,426 | 0 | 0 | 0 | 18,602 |
| 2019 – 2020 | 16,495 | 2,457 | 1,368 | 90 | 13 | 20,423 |
| 2018 – 2019 | 18,353 | 3,328 | 1,803 | 88 | 0 | 23,572 |
| 2017 - 2018 | 20,683 | 3,299 | 1,739 | 67 | 23 | 25,811 |
| 2016 - 2017 | 19,230 | 2,990 | 1,361 | 51 | 39 | 23,671 |

The SMS option was discontinued in February 2020.

During the Covid restrictions, it has been difficult for the outreach team to have made any contacts, hopefully, this will restart once the restrictions allow.

Financial review

Bank account details

Branch banking is conducted via a single Barclays Bank Account which facilitates a complex mandate for online transactions.

All cash holdings to manage the day to day working balance is maintained.

This account allows for multiple additional signatories.

Last year, we reported that all Friends bank accounts were closed during the previous financial period and their balances incorporated into the main branch account, with the exception of the 500 Club due to its complex nature.

It can now be confirmed that the 500 Club account is now closed, with all balances transferred to the new Barclays account.

The previous Branch banking account period had seen higher than usual Unity Trust bank charges.

The Trustees agreed to investigate alternative bank account options and noted that NatWest offer free banking facilities for Charities. It was agreed, that the account switch to NatWest should be undertaken.

This was carried out, only to discover that, once the account was open - to achieve dual authorisation, a £20 a month subscription to NatWest Bankline would be required. The NatWest account was subsequently closed.

However, a new Barclays account has since been opened, which allows for dual authorisation, is free and deposits can be made at the Post Office.

The Unity Trust Bank account has been closed, leaving Barclays as the sole banking provider.

Results for the year

Income for the year was £31,384, (2019/20: £39,960) (2018/19: £39,371) (2017/18: £159,824) (2016/17: £44,363), which is understandably lower when compared to the previous year, due to the Covid restrictions and inability to fundraise.

Expenditure was £54,633, (2019/20: £62,271) (2018/19: £58,227) (2017/18: £51,020) (2016/17: £51,746), which has decreased on the previous year due to lower volunteer mileage claims and includes the general office levy of £5,141 (2019/20: £14,374) (2018/19: £15,491), (2017/18: £1,695).

Reserves policy

At the balance sheet date, General easily accessible reserves (unrestricted funds), other than fixed assets or otherwise committed amounts invested stood at £17,116, (2019/20: £18,752), (2018/19: £62,648), (2017/18: £76,699) (2016/17: £67,608) (Note 14 to the accounts).

The charity aims to retain free reserves sufficient to provide adequate working capital to fund the core activities for one year. The charity's assets are available and adequate to fulfil the obligations of the charity.

Total reserves at the balance sheet date were £325,775, (2019/20: £334,426) (2018/19: 358,756) (2017/18: £372,199) (2016/17: £264,900), this figure includes The Restricted Fund (Special Appeal Fund) which remains at £93,953 and the residual fixed assets value (eg: building/van/etc)

The Restricted Fund (Special Appeal Fund) aims to support the charity in a dire financial emergency that would jeopardise the continuing operation of The Herefordshire Samaritans, which has been interpreted to include repairs to the building.

Herefordshire Samaritans 2020-21

Principal funding sources

Income is primarily received from our excellent Friends groups, along with voluntary fund raising and donations. This has of course, been severely restricted during the period because of the pandemic, which means that the branch has had to survive on donations alone, coupled with a £10k drawdown from reserves.

Gift Aid tax is reclaimed via the HMRC Gift Aid scheme and Small Donations Gift Aid Scheme wherever possible. This year there were funeral bequest and legacies donated totalling £0 (2019/20 £0) (2018/19: £2,461) (2017/18: £93,824) (2016/17: £946).

The Trustees continue to be grateful to the Friends for their continuing support but very little has been possible during the pandemic.

The Friends volunteer numbers have fallen dramatically, which puts an additional pressure on branch volunteers towards fundraising. This is being kept under regular and constant review.

Investment policy

The Trustees adopt a low to medium risk strategy for investments.

All fixed asset investments are held in COIF (CCLA) Income Shares, so that income can be generated to assist the funding of core branch activities.

The investment aim is to ensure that the COIF (CCLA) investment holdings continue to provide a continuing return to support the branch finances, fund future projects and help reduce the total reliance on the Friends for fundraising.

In line with the risk strategy, the investment holdings are in 3 funds: Fixed Interest, Ethical and Investment Funds, providing a spread of regular (quarterly) return coupled with the potential for longer term capital growth.

All day to day cash requirements are held in the bank current account (Barclays).

The Trustees keep the investment policy and performance of the COIF Income and Deposit accounts under regular review.

Future Plans

Plans to install an access lift to the first floor are currently on hold - anticipated costs to be in the region of £35-£50k.

The pandemic has put all of any potential refurbishments on hold. In the previous year's report, it was stated that; the Trustees were considering updating the Centre training room facilities with an up to date interactive screen, along with other improvements like carpet and lighting replacement. Some of the window glazing would also benefit from replacement – estimated costs expected to be £5k.

In the previous year's report - it was also stated that the Trustees were waiting to hear what plans would be in place regarding the building sharing the plot and car parking. There has been some movement with this, Level Peaks (owners of 44 Berrington Street) have withdrawn the use of the 4 parking spaces alongside the Centre. This has caused a lot of concern regarding volunteer safety, especially during the night shifts. A temporary arrangement has been made to use the Bingo Hall parking – at a cost of £333.33 / month (£4k pa).

Level Peaks have also made an offer to purchase the Samaritans Centre, associated options are being investigated.

Public benefit

In drafting this report, the trustees have complied with the duty in the Charities Act 2011, to have due regard to public benefit guidance published by the Charity Commission. The Samaritans service is open to people who are suicidal, despairing or in distress. The branch provides a service primarily for the benefit of people in

Herefordshire and the surrounding area. However, we also work with all Samaritans branches to ensure 24-hour availability of the service across the UK. Samaritans does not charge for the service provided.

Independent Examiner

Karen McLellan ICAEW (Haines Watts, Hereford) has agreed to act as independent examiner of the charity.

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), FRS 102 and SORP 2015.

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year, which give a true and fair view to the state of affairs for the charity, and of its incoming resources and application of resources of the charity for that period.

Herefordshire Samaritans 2020-21

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements,
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the Trustees



Mrs Claire Sambrook

Date: 29th June 2021

Herefordshire Samaritans 2020-21

Independent Examiner's Report

I report on the accounts of The Herefordshire Samaritans for the period ended 31 March 2021, which are set out on pages 10-18.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

1. examine the accounts under section 145 of the 2011 Act;
2. to follow the procedures laid down in the general Directions given by the Charity Commission under section 145 (5)(b) of the 2011 Act; and
3. to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission.

An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that in any material respect the requirements:
 1. to keep accounting records in accordance with section 130 of the 2011 Act; and
 2. to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:



Name: Sophie Powell

Relevant professional qualification or body: FCCA

ON BEHALF OF HAINES WATTS HEREFORD LIMITED

Chartered Accountants
3rd Floor
Broadway House
32-35 Broad Street
Hereford
HR4 9AR

Date: 16 July 2021

Herefordshire Samaritans 2020-21

Statement of Financial Activities (Including Income and Expenditure Account)

for the year ended 31 March 2021

| | Note | Unrestricted General Fund | Restricted Fund | Total Funds 2020-21 | Total Funds 2019-20 |
|---|------|---------------------------------|--------------------|---------------------------|---------------------------|
| | | £ | £ | £ | £ |
| Income from: | | | | | |
| Donations and legacies | 2 | 20,954 | | 20,954 | 14,864 |
| Charitable activities | | - | | - | - |
| Other trading activities | 3 | 3,784 | | 3,784 | 18,293 |
| Investments | 4 | 6,646 | | 6,646 | 6,803 |
| Total | | 31,384 | | 31,384 | 39,960 |
| Expenditure on: | | | | | |
| Raising funds | 5 | 1,162 | | 1,162 | 4,437 |
| Charitable activities | 6,7 | 41,858 | | 41,858 | 51,837 |
| Other | 8 | <u>11,613</u> | | <u>11,613</u> | <u>5,997</u> |
| Total | | 54,633 | | 54,633 | 62,271 |
| Net income / (expenditure) | | (23,249) | | (23,249) | (22,311) |
| Transfers between funds | | - | | - | - |
| Other recognised gains / (losses): | | | | | |
| Gains / (losses) on investment assets | 10 | 14,598 | | 14,598 | (2,019) |
| Net movement in funds | | (8,651) | | (8,651) | (24,330) |
| Reconciliation of Funds: | | | | | |
| Total funds brought forward at 1 April 2020 | | 240,473 | 93,953 | 334,426 | 358,756 |
| Total funds carried forward at 31 March 2021 | | <u>231,822</u> | <u>93,953</u> | <u>325,775</u> | <u>334,426</u> |

All activities are classed as continuing.
The notes on pages 12 - 18 form part of these accounts.

Herefordshire Samaritans 2020-21

Balance Sheet

at 31 March 2021

| | Note | 2020-21 | | 2019-20 | |
|--|------|---------|----------------|---------|----------------|
| | | £ | £ | £ | £ |
| Fixed assets | | | | | |
| Tangible assets | 9 | | 105,355 | | 116,968 |
| Investments – COIF Investment Accounts | 10 | | 203,304 | | 198,706 |
| Total fixed assets | | | <u>308,659</u> | | <u>315,674</u> |
| Current assets | | | | | |
| Cash at bank and in hand | 11 | 17,116 | | 18,752 | |
| Total current assets | | 17,116 | | 18,752 | |
| Liabilities | | | | | |
| Creditors: amounts due within one year | | | - | | - |
| Net current assets | | | 17,116 | | 18,752 |
| Total assets less current liabilities | | | <u>325,775</u> | | <u>334,426</u> |
| Net assets | | | <u>325,775</u> | | <u>334,426</u> |
| Funds of the Charity | | | | | |
| Unrestricted – Branch General Fund | 12 | | 231,822 | | 240,473 |
| Restricted – Special Appeal Fund | 13 | | 93,953 | | 93,953 |
| Total charity funds | | | <u>325,775</u> | | <u>334,426</u> |

The Notes on pages 12 to 18 form part of these accounts.

The accounts on pages 10 to 18 were approved by the trustees on 29th June 2021 and signed on their behalf by:

Mrs Claire Sambrook (Director)  Date: 29th June 2021

Kevin Ebsworth (Honorary Treasurer)  Date: 29th June 2021

Herefordshire Samaritans 2020-21

Notes on Accounts

for the year ended 31 March 2021

1 Principal accounting policies

Basis of accounting

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 (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS1A), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). All activities are classed as continuing.

Income recognition policies

All incoming resources, including voluntary income received by way of donations and gifts and legacy income, is included in the Statement of Financial Activities (SOFA) when received. Gross fund-raising income from events organised by the charity itself is included in the SOFA when received.

Gross fund-raising income generated by The Friends of Herefordshire Samaritans is recognised in the SOFA once received as part of The Friends' overall contribution, and the associated fund-raising costs separately disclosed in Note 5.

Donated services

The general volunteer time of the Friends is not recognised, please refer to the Trustees' annual report for more information on their contribution.

Interest receivable

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

Investments

Fixed asset investments are stated at bid market value.

Realised and unrealised gains and losses on investments are shown on the SOFA.

Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity.

Restricted funds are donations which the donor has specified are to be solely used for particular aspects of the charity's work, or for specific projects being undertaken by the charity.

Going Concern

No material uncertainties existed at this or the previous year end.

Covid protection measures have been put in place to ensure maximum volunteer safety.

Financially, although £10k was drawn from reserves to cover day to day funding, the Branch remains in a secure financial position with well over 12 months balances available to draw on.

Herefordshire Samaritans 2020-21

Notes on Accounts

for the year ended 31 March 2021 (continued)

Fixed Assets

Assets costing £100 or more are capitalised and depreciated. Depreciation is provided on all tangible fixed assets held by the charity for its own use on a straight-line basis, writing off their cost over their estimated useful lives as follows:

| | |
|-------------------------|----------|
| Premises | 50 years |
| Furniture and equipment | 5 years |
| Motor vehicles | 4 years |
| Computer equipment | 3 years |

Cash at bank and in hand

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

Expenditure inclusive of VAT

Expenditure is accounted for on a payments 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 use of the resources. Support costs are those incurred relating to supporting the charity's activities. Governance costs are those costs incurred regarding compliance with constitutional and statutory requirements.

Expenditure is classified under the following activity headings:

Costs of raising funds comprise fundraising costs, Friends expenses and shop expenses.

Expenditure on charitable activities includes telephone costs, volunteers' travel costs, recruitment and selection costs, conferences and regional meetings.

Other costs represent those items not falling into any other heading.

Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include utilities costs, administration costs, housekeeping, publicity, van costs, Equipment and repairs, visit costs, honoraria, annual levy, data protection, accounting and independent examination costs and AGM and EGM costs.

Taxation

No provision for taxation is included in the accounts as the charity is entitled to the exemption from tax afforded by Section 505 of the Income and Corporation Taxes Act 1988.

Funds

Unrestricted funds are held for routine use in accordance with the charity's objects.

Restricted funds are sums donated to the charity for a specified purpose.

Currently only the Special Appeal Fund exists to support the charity in a dire emergency that would jeopardise the continuing operation of Herefordshire Samaritans, which has been interpreted to include repairs to the building and/or shop development.

Shop

The branch shop at 63 Whitecross Road closed on 17th April 2016, and has not been used since.

Herefordshire Samaritans 2020-21

Notes on Accounts

for the year ended 31 March 2021 (continued)

| | Unrestricted General Fund | Restricted Fund | Total Funds | Total Funds |
|--|------------------------------|--------------------|----------------|----------------|
| | 2020-21 | 2020-21 | 2020-21 | 2019-20 |
| | £ | £ | £ | £ |
| 2 Donations and Legacies | | | | |
| Donations | 20,117 | | 20,117 | 13,425 |
| Gift Aid Tax Reclaim | 837 | | 837 | 1,439 |
| Grants | - | | - | - |
| Funeral Bequests and Legacies | - | | - | - |
| | 20,954 | | 20,954 | 14,864 |
| | 2020-21 | 2020-21 | 2020-21 | 2019-20 |
| | £ | £ | £ | £ |
| 3 Other trading activities | | | | |
| Branch Fundraising, including raffle | 343 | | 343 | 718 |
| Miscellaneous Receipts | 1,140 | | 1,140 | 220 |
| Friends Gross Income | | | | |
| Combined | - | | - | 2,726 |
| Hereford | - | | - | - |
| 500 Club | 2,301 | | 2,301 | 1,903 |
| Christmas Fair (Biannual) | - | | - | 12,726 |
| | 3,784 | | 3,784 | 18,293 |
| | 2020-21 | 2020-21 | 2020-21 | 2019-20 |
| | £ | £ | £ | £ |
| 4 Investment income | | | | |
| Charities Official Inv Fund dividend | 6,641 | | 6,641 | 6,665 |
| COIF Charities Deposit Fund interest | 5 | | 5 | 138 |
| | 6,646 | | 6,646 | 6,803 |
| | 2020-21 | 2020-21 | 2020-21 | 2019-20 |
| | £ | £ | £ | £ |
| 5 Costs of Raising funds | | | | |
| Branch fundraising costs | 269 | | 269 | 1,510 |
| Friends expenses (inc through branch & 500 Club) | 893 | | 893 | 2,927 |
| | 1,162 | | 1,162 | 4,437 |

Herefordshire Samaritans 2020-21

Notes on Accounts

for the year ended 31 March 2021 (continued)

| | Unrestricted General Fund 2020-21 £ | Restricted Fund 2020-21 £ | Total Funds 2020-21 £ | Total Funds 2019-20 £ |
|-----------------------------------|--|------------------------------------|--------------------------------|--------------------------------|
| 6 Charitable activities | | | | |
| Telephone & Broadband | 2,265 | | 2,265 | 2,288 |
| Volunteer travel costs | 10,197 | | 10,197 | 13,676 |
| Duty parking costs | 2,333 | | 2,333 | 2,005 |
| Recruitment, selection, SIT | 1,009 | | 1,009 | 819 |
| Outreach | - | | - | 86 |
| Support costs – see note 7 | 26,054 | | 26,054 | 32,891 |
| Conferences and regional meetings | - | | - | 72 |
| | 41,858 | | 41,858 | 51,837 |

7 Support costs Support costs are allocated according to the activity to which they relate.

| | Support £ | Governance £ | Total £ | Basis of apportionment | 2019-20 £ |
|------------------------------------|--------------|-----------------|------------|---------------------------|--------------|
| Utilities | 2,104 | | 2,104 | Charitable activities | 2,068 |
| Administration | 3,246 | | 3,246 | Charitable activities | 2,056 |
| Housekeeping | 2,624 | | 2,624 | Charitable activities | 2,765 |
| Publicity | - | | - | Charitable activities | - |
| Van costs | 1,409 | | 1,409 | Charitable activities | 1,907 |
| Equipment, maintenance and repairs | 5,013 | | 5,013 | Charitable activities | 4,572 |
| Sundries | 1,222 | | 1,222 | Charitable activities | 2,114 |
| Visit | - | | - | Governance | - |
| Professional Services | | 3,060 | 3,060 | Governance | - |
| Honoraria | | 2,200 | 2,200 | Governance | 3,000 |
| General Office levy | | 5,141 | 5,141 | Governance | 14,374 |
| Data Protection | | 35 | 35 | Governance | 35 |
| AGM/EGM | | - | - | Governance | - |
| | 15,618 | 10,436 | 26,054 | | 32,891 |

Herefordshire Samaritans 2020-21

Notes on Accounts

for the year ended 31 March 2021 (continued)

| | Unrestricted General Fund | Restricted Fund | Total Funds | Total Funds |
|--------------------------------------|------------------------------|--------------------|----------------|----------------|
| | 2020-21 | 2020-21 | 2020-21 | 2019-20 |
| | £ | £ | £ | £ |
| 8 Other expenditure | | | | |
| Depreciation Buildings | 3,763 | | 3,763 | 3,763 |
| Depreciation Van | 5,963 | | 5,963 | 180 |
| Depreciation Furniture and Equipment | 1,887 | | 1,887 | 2,054 |
| | 11,613 | | 11,613 | 5,997 |

| 9 Tangible fixed assets | Property and improvements | Furniture and equipment | Motor vehicle | Total |
|--------------------------------|--------------------------------------|------------------------------------|--------------------------|--------------|
| Cost | £ | £ | £ | £ |
| 31 March 2020 | 188,153 | 52,027 | 41,450 | 281,630 |
| Additions | - | - | - | - |
| Disposals | - | - | (17,600) | (17,600) |
| 31 March 2021 | 188,153 | 52,027 | 23,850 | 264,030 |
| Depreciation | | | | |
| 31 March 2020 | 99,609 | 47,273 | 17,780 | 164,662 |
| Charge for year | 3,763 | 1,887 | 5,963 | 11,613 |
| On disposals | - | - | (£17,600) | (17,600) |
| 31 March 2021 | 103,372 | 49,160 | 6,143 | 158,675 |
| Net book amount | | | | |
| 31 March 2021 | 84,781 | 2,867 | 17,707 | 105,355 |
| 31 March 2020 | 88,544 | 4,754 | 23,670 | 116,968 |

| | 2020-21 | 2019-20 |
|--|----------|---------|
| | £ | £ |
| 10 Investments | | |
| COIF income shares at opening market value 1st April | 198,706 | 200,725 |
| COIF income shares purchased | - | - |
| COIF income shares sold | (10,000) | |
| Net unrealised gain / (loss) on investments | 14,598 | (2,019) |
| Closing market value 31 March | 203,304 | 198,706 |
| Cost 31 March 2021 and 2020 | 168,231 | 178,269 |

Herefordshire Samaritans 2020-21

Notes on Accounts

**for year ended 31 March 2021
(continued)**

| | 2020-21 | 2019-20 |
|--|----------------|----------------|
| 11 Cash at bank and in hand | £ | £ |
| Branch bank current account (including 500 Club balance) | 17,116 | 16,726 |
| Cash in hand (Friends – 500 Club) | - | 10 |
| Friends accounts – 500 Club | - | 2,016 |
| | 17,116 | 18,752 |

12 Unrestricted funds

| | Balance 31 March 2020 | Incoming resources | Resources expended | Unrealised Gain / (Loss) | Balance 31 March 2021 |
|---------------------|--------------------------------------|-------------------------------|-------------------------------|---|--------------------------------------|
| | £ | £ | £ | £ | £ |
| Branch General Fund | 240,473 | 31,384 | (54,633) | 14,598 | 231,822 |
| | 240,473 | 31,384 | (54,633) | 14,598 | 231,822 |

This fund is available for the day-to-day activities of the charity.

| 13 Restricted Funds | Balance 1st April 2020 | Incoming resources | Resources expended | Unrealised Gain | Balance 31st March 2021 |
|----------------------------|--|-------------------------------|-------------------------------|----------------------------|---|
| | £ | £ | £ | £ | £ |
| Special Appeal Fund | 93,953 | - | - | - | 93,953 |
| | 93,953 | - | - | - | 93,953 |

The Special Appeal Fund was established to support the charity in a dire financial emergency that would jeopardise the continuing operation of Herefordshire Samaritans, which has been interpreted as including repairs to the building and/or shop development.

| 14 Analysis of net assets between funds | Unrestricted General Fund | Restricted Funds | Total |
|--|--------------------------------------|-----------------------------|--------------|
| | £ | £ | £ |
| Tangible fixed assets | 105,355 | | 105,355 |
| Investments | 109,351 | 93,953 | 203,304 |
| Net current assets | 17,116 | | 17,116 |
| | 231,822 | 93,953 | 325,775 |

Herefordshire Samaritans 2020-21

Notes on Accounts

for year ended 31 March 2021 (continued)

15 Trustees' remuneration and expenses

No staff are employed by the charity, but in October 2002, in accordance with rule 8 subsection 2 of the Constitution, it was decided to pay an honorarium of £100 per month each to the Treasurer and the Secretary. During the period Mr Kevin Ebsworth received £1,200 (2019/20 £1,200), as Treasurer, Lorna Griffiths received £900 (2019/20 £0) and Claire Sambrook received £100 (2019/20 £1,800), both as Secretary.

None of the other charity's Trustees are directly or indirectly remunerated in any way. It is the policy of the charity to reimburse in full all expenses properly incurred by volunteers relating to its charitable activities. The Trustees and members of the management committee are reimbursed for travel costs for attending meetings, telephone, postage and other similar expenses which they incur performing their duties as Trustees or members of the management committee.

Expenses properly incurred by them in their role as volunteers are reimbursed.

During the year Trustees received reimbursement of such expenses totalling £1,440 (2019/20: £4,240) (2018/19: £2,328) (2017/18: £3,873) (2016/17: £3,796)

No amounts were due to the Trustees at the year end.

(Those Trustees reimbursed during the period were: Claire Sambrook, Lorna Griffiths, Kevin Ebsworth and Carolyn Hamlyn)

16 Related party transactions

Other than the honoraria and expenses referred to above there were no related party transactions.

17 Indemnity insurance

The Samaritans has centrally effected professional indemnity insurance to protect employees, Trustees, directors and other volunteer members of all Samaritan Branches.