



## **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 <sup>st</sup> May 2023	31st March 2025	Chairman
Richard Fenton	29 <sup>th</sup> July 2021	31st March 2025	Vice Director
Claire Sambrook	29 <sup>th</sup> July 2021	31st March 2025	Treasurer
Dorothy Davies	9 <sup>th</sup> November 2024	31st March 2025	Secretary
Carolyn Hamlyn	9 <sup>th</sup> September 2020	31st March 2025	
Lesley Fleming	20 <sup>th</sup> September 2022	31st March 2025	
Hilary Hargreaves	1 <sup>st</sup> 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 31<sup>st</sup> March. This financial period runs from 1<sup>st</sup> April 2024 to 31<sup>st</sup> 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 1<sup>st</sup> 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.

### 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.

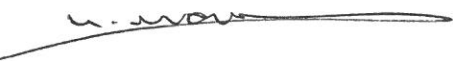
The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year, which give a true and fair view to the state of affairs for the charity, and of its incoming resources and application of resources of the charity for that period.

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
<b>Income from:</b>		£	£	£	£
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
<b>Total</b>		<b>38,258</b>	<b>-</b>	<b>38,258</b>	<b>43,915</b>
<b>Expenditure on:</b>					
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
<b>Total</b>		<b>58,800</b>	<b>17,489</b>	<b>76,289</b>	<b>64,697</b>
Net income / (expenditure)		<b>(20,542)</b>	<b>(17,489)</b>	<b>(38,031)</b>	<b>(20,782)</b>
Transfers between funds		-	-	-	-
<b>Other recognised gains / (losses):</b>					
Gains / (losses) on investment assets	10	(1,758)	-	(1,758)	12,595
<b>Net movement in funds</b>		<b>(22,300)</b>	<b>(17,489)</b>	<b>(39,789)</b>	<b>(8,187)</b>
<b>Reconciliation of Funds:</b>					
Total funds brought forward at 1 April 2024		144,878	121,235	266,113	274,300
<b>Total funds carried forward at 31 March 2025</b>		<b><u>122,578</u></b>	<b><u>103,746</u></b>	<b><u>226,324</u></b>	<b><u>266,113</u></b>

## 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 £
<b>Fixed assets</b>				
Tangible assets	9		69,729	77,914
Investments – COIF Investment Accounts	10		150,952	177,710
<b>Total fixed assets</b>			<u>220,681</u>	<u>255,624</u>
<b>Current assets</b>				
Cash at bank and in hand	11	11,506		9,358
Other debtors	12	1,883		1,131
<b>Total current assets</b>		<u>13,389</u>		<u>10,489</u>
<b>Liabilities</b>				
Creditors: amounts due within one year	13	<u>7,746</u>		<u>-</u>
<b>Net current assets</b>			<u>5,643</u>	<u>10,489</u>
<b>Total assets less current liabilities</b>			<u>226,324</u>	<u>266,113</u>
<b>Net assets</b>			<u>226,324</u>	<u>266,113</u>
<b>Funds of the Charity</b>				
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
<b>Total charity funds</b>			<u>226,324</u>	<u>266,113</u>

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

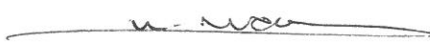
Lorraine Mathie (Chairman)

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
<b>2 Donations and Legacies</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Donations	55,428	-	55,428	34,336
Gift Aid Tax Reclaim	(4,923)	-	(4,923)	3,217
	<b>50,505</b>	<b>-</b>	<b>50,505</b>	<b>37,553</b>
	<b>2024-25</b>	<b>2024-25</b>	<b>2024-25</b>	<b>2023-24</b>
<b>3 Other trading activities</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Branch Fundraising, including raffle	-	-	-	295
500 Club	1,285	-	1,285	1,325
	<b>1,285</b>	<b>-</b>	<b>1,285</b>	<b>1,620</b>
	<b>2024-25</b>	<b>2024-25</b>	<b>2024-25</b>	<b>2023-24</b>
<b>4 Investment income</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Charities Official Inv Fund dividend	4,541	-	4,541	4,742
	<b>4,541</b>	<b>-</b>	<b>4,541</b>	<b>4,742</b>
	<b>2024-25</b>	<b>2024-25</b>	<b>2024-25</b>	<b>2023-24</b>
<b>5 Costs of Raising funds</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Branch fundraising costs	608	-	608	219
	<b>608</b>	<b>-</b>	<b>608</b>	<b>219</b>
	<b>Unrestricted General Fund</b>	<b>Restricted Fund</b>	<b>Total Funds</b>	<b>Total Funds</b>
	<b>2024-25</b>	<b>2024-25</b>	<b>2024-25</b>	<b>2023-24</b>
<b>6 Charitable activities</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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
	<b>50,007</b>	<b>17,489</b>	<b>67,496</b>	<b>51,050</b>

# 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
	<b>35,962</b>	<b>6,797</b>	<b>42,759</b>		<b>24,042</b>

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

# 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	188,153	52,027	38,588	278,768
<b>Depreciation</b>				
1 April 2024	114,661	52,027	34,166	200,854
Charge for year	3,763	0	4,422	8,185
31 March 2025	118,424	52,010	38,588	209,039
<b>Net book amount</b>				
31 March 2025	69,729	0	0	69,729
31 March 2024	73,492	0	4,422	77,914

A

	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
	<b>11,506</b>		<b>9,358</b>

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		-
	<b>7,746</b>		<b>-</b>

**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
	<b>121,235</b>	<b>0</b>	<b>(17,489)</b>	<b>-</b>	<b>103,746</b>

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.