

REGISTERED CHARITY NUMBER: 1168033

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2024
for
SAMARITANS OF BATH AND DISTRICT**

Richardson Swift Audit Limited
11 Laura Place
Bath
BA2 4BL

SAMARITANS OF BATH AND DISTRICT

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SAMARITANS OF BATH AND DISTRICT

Report of the Trustees for the year ended 31 March 2024

Introduction

The purpose of this report is to update members on the activities of the trustees together with the financial statements of the charity for the year ended 31st March 2024. The trustees have adopted the provisions of the Accounting and Reporting by charities: Statement of Recommended Practice to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015).

Branch Leadership Composition

Throughout the year under review, the composition of the Branch Leadership Team has remained within the range of members required by the Branch Constitution. There was a change of director at the AGM in July 2023, where two current trustees, Jackie Reeves and Karen Baldwin, were appointed as co-directors. Rachel Baldwin chaired the trustees until the July 2023 AGM, when Jackie Reeves took over as chair and chaired the trustees' quarterly meetings during the remainder of the period under review. Karen Baldwin was appointed as Vice Chair and Operations.

Alan Patmore - Treasurer, Caroline Wealthall - Secretary, Paul Davies - Infrastructure, Charlie Berrisford - Asst Secretary, Dan Fallon - Fundraising, Ian Millward - Marketing & Comms, Kit Peterson - EDI, Tarquin McDonald - External commercial expertise.

The following trustees stood down, Kathryn Braithwaite - Hub Liaison, Maria Popo - Assistant Secretary. With the change in director, several new Deputy Directors (DDs) were appointed. Some roles were created as co-DDs. Ben Alexander - Volunteer Support, Mary Brooke - Core Development, Jonathan Brown - Embedding Training, Julie Hunt and Alison Stevens - Leaders, Caroline Wealthall and Angela Umpleby - Selection and Recruitment, Kate Rule - Outreach, Lesley McNamara and Katie Janota - Mentoring, David Mattock - Rota Management. Throughout this period the DDs have met every 4-6 weeks.

OBJECTIVES AND ACTIVITIES

Objectives and aims

To enable the communities of Bath and District, as well as elsewhere, who are experiencing feeling of distress or despair, including those who may be at risk of suicide, to receive confidential emotional support at any time of the day or night in order to improve their emotional health and to reduce the incidence of suicide.

To promote a better understanding in society of suicide, suicidal behaviour, and the value of expressing feelings which may otherwise lead to suicide or impaired emotional health.

To collaborate with and support Samaritans Central Charity and its affiliated branches in fulfilling these objects.

Public benefit

In planning our activities for the year we kept in mind the Charity Commission's guidance on public benefit at our trustee meetings.

SAMARITANS OF BATH AND DISTRICT

Report of the Trustees for the year ended 31 March 2024

ACHIEVEMENT AND PERFORMANCE

Support Volunteers

Our Support Volunteers provide valuable administrative and practical support, and the Branch owes them a debt of gratitude as their work is largely behind the scenes and their achievements unsung - the trustees thank them for their dedicated hard work.

Statement of Financial Activities

The statement of financial activities indicates that there is a net outflow of funds of £9,578 for the year, compared to a net outflow of £41,125 in the previous period. This is after taking into account a gain on revaluation and sale of investment assets of £3,699 this year, compared with a loss of £6,003 in the previous period.

The trustees are satisfied with the results for the period and with the financial position at the Balance Sheet date.

The Bath Branch of Samaritans works closely with the Central Office of Samaritans at The Upper Mill, Kingston Road, Ewell, Surrey, KT17, 2AF

FINANCIAL REVIEW

Principal funding sources

All our volunteers give their services free. However, it costs around £50,000 each year to run the Branch. We have to find this amount ourselves and much of it is raised through local fund raising events and appeals. Information can be found at www.samaritans.org/bath. Donations and sponsorship can also be made to us via www.enthuse.com.

Investment powers

Under the constitution, the Charity has the power to make any investments which the trustees see fit.

Reserves policy

The trustees' reserves policy is to maintain a sufficient level of reserves to enable operating activities to be maintained, taking account of potential risks and contingencies that may arise from time to time. The policy is reviewed annually by the trustees.

Separate prison funding is no longer received so these activities are funded from general reserves.

FUTURE PLANS

Our strategy for the next five years will see us continuing to improve the quality and consistency of the service we offer, achieving greater access to our services, having stronger connections with our partners and developing ways to provide evidence of the difference we make. The Charity is now well-placed to deliver its objectives for the foreseeable future.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

On 10 December 2015 the Charity's members authorised the trustees of the Charity to complete the transfer of the entire assets and undertakings of the Charity to a Charitable Incorporated Organisation, to retain the existing Charity as a shell and to change the constitution accordingly. A new Charitable Incorporated Organisation, Samaritans of Bath and District registered number 1168033, was registered with the Charity Commission on 5 July 2016 and is governed by a Model Constitution 2016 approved by the Charity Commission. The transfer of undertaking was completed with effect from 1 October 2016. Bath and District Samaritans is now an affiliated member of Samaritans, a company limited by guarantee Incorporated on 11 April 1963 whose registered office is The Upper Mill, Kingston Road, Ewell, KT17 2AF.

SAMARITANS OF BATH AND DISTRICT

Report of the Trustees for the year ended 31 March 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

The minimum number of trustees shall be three and the maximum number of trustees shall be thirteen. The trustees of the Charity shall comprise:

- Branch Director
- A trustee elected by the Members with the role of secretary and a trustee elected by the Members with the role of treasurer (or one trustee elected by the member to serve as both secretary and treasurer)
- Up to eight additional trustees elected by the Members; and
- Up to two Co-opted trustees appointed by the trustees, so long as the total number of trustees does not exceed thirteen.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1168033

Principal address

25 Windsor Castle
Upper Bristol Road
Bath
Somerset
BA1 3DN

Trustees

Alan Patmore
Caroline Pauline Wealthall
Karen Baldwin
Jackie Reeves
Paul Davies
Kit Peterson
Charles Berrisford (appointed 15.01.2024)
Tarquin McDonald (appointed 13.12.2023)
Ian Millward (appointed 24.07.2023)
Dan Fallon (appointed 24.07.2023)

Independent Examiner

Catherine Edwards
Richardson Swift Audit Limited
11 Laura Place
Bath
BA2 4BL

Bankers

CAF Bank
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

SAMARITANS OF BATH AND DISTRICT

**Report of the Trustees
for the year ended 31 March 2024**

Approved by order of the board of trustees on and signed on its behalf by:
20/08/2024



.....
Jackie Reeves - Trustee

**Independent Examiner's Report to the Trustees of
Samaritans of Bath and District**

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

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Catherine Edwards

Richardson Swift Audit Limited
11 Laura Place
Bath
BA2 4BL

Date:21/8/24.....

SAMARITANS OF BATH AND DISTRICT

**Statement of Financial Activities
for the year ended 31 March 2024**

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	24,009	2,039	26,048	22,481
Investment income	3	4,276	-	4,276	3,700
Other income		10,841	-	10,841	13,742
Total		<u>39,126</u>	<u>2,039</u>	<u>41,165</u>	<u>39,923</u>
EXPENDITURE ON					
Raising funds		1,524	-	1,524	1,357
Charitable activities					
Activities in furtherance of charitable aims		46,501	6,417	52,918	73,688
Total		<u>48,025</u>	<u>6,417</u>	<u>54,442</u>	<u>75,045</u>
Net gains/(losses) on investments		3,699	-	3,699	(6,003)
NET INCOME/(EXPENDITURE)		(5,200)	(4,378)	(9,578)	(41,125)
RECONCILIATION OF FUNDS					
Total funds brought forward		885,589	4,378	889,967	931,092
TOTAL FUNDS CARRIED FORWARD		<u><u>880,389</u></u>	<u><u>-</u></u>	<u><u>880,389</u></u>	<u><u>889,967</u></u>

The notes form part of these financial statements

SAMARITANS OF BATH AND DISTRICT

Balance Sheet 31 March 2024

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	6	759,399	-	759,399	759,317
Investments	7	119,870	-	119,870	116,645
		<u>879,269</u>	<u>-</u>	<u>879,269</u>	<u>875,962</u>
CURRENT ASSETS					
Debtors	8	3,509	-	3,509	6,871
Cash at bank		8,110	-	8,110	13,785
		<u>11,619</u>	<u>-</u>	<u>11,619</u>	<u>20,656</u>
CREDITORS					
Amounts falling due within one year	9	(10,499)	-	(10,499)	(6,651)
		<u>1,120</u>	<u>-</u>	<u>1,120</u>	<u>14,005</u>
NET CURRENT ASSETS					
		<u>880,389</u>	<u>-</u>	<u>880,389</u>	<u>889,967</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>880,389</u>	<u>-</u>	<u>880,389</u>	<u>889,967</u>
NET ASSETS					
		<u>880,389</u>	<u>-</u>	<u>880,389</u>	<u>889,967</u>
FUNDS	10				
Unrestricted funds				880,389	885,589
Restricted funds				-	4,378
TOTAL FUNDS				<u>880,389</u>	<u>889,967</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 20/08/2024..... and were signed on its behalf by:



Jackie Reeves - Trustee



Alan Patmore - Trustee

The notes form part of these financial statements

SAMARITANS OF BATH AND DISTRICT

Notes to the Financial Statements for the year ended 31 March 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Income

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

Expenditure

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

Tangible fixed assets

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

Fixtures and fittings - 25% on reducing balance

Freehold Property is not depreciated on the basis that its residual valuation is at least equal to its cost. It is therefore instead subject to impairment where evidence of impairment presents itself. There have been no impairment adjustments to date.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

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

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

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

Investments

Investments are stated at market value at the balance sheet date. The statement of financial activities includes the net gains and losses arising in revaluations and disposals throughout the year.

Realised gains and losses

SAMARITANS OF BATH AND DISTRICT

Notes to the Financial Statements - continued for the year ended 31 March 2024

1. ACCOUNTING POLICIES - continued

Investments

All gains and losses are taken to the financial statement of financial activities as they arise. Realised gains and losses on investments are calculated as the difference between proceeds and opening market value (or purchase date if later). Unrealised gains and losses are calculated as the difference between the market value at the year end and the opening market value (or purchase date if later). Realised and unrealised gains are not separated in the Statement of Financial Activities.

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	10,038	8,780
Fundraising events	13,971	13,651
Prison funding	2,039	50
	<u>26,048</u>	<u>22,481</u>

3. INVESTMENT INCOME

	2024	2023
	£	£
Income from fixed asset investments	<u>4,276</u>	<u>3,700</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

During the year, no trustees received any remuneration (2023: £nil).
During the year, no trustees received any benefits in kind (2023: £nil).

Trustees' expenses

No costs were reimbursed in the year to trustees for carrying out trustee duties.

5. LEASING AGREEMENTS

As at 31 March 2024, there were operating lease commitments of £2,442 (2023: £2,442).

SAMARITANS OF BATH AND DISTRICT

Notes to the Financial Statements - continued for the year ended 31 March 2024

6. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 April 2023	756,039	15,162	771,201
Additions	-	1,203	1,203
At 31 March 2024	756,039	16,365	772,404
DEPRECIATION			
At 1 April 2023	-	11,884	11,884
Charge for year	-	1,121	1,121
At 31 March 2024	-	13,005	13,005
NET BOOK VALUE			
At 31 March 2024	756,039	3,360	759,399
At 31 March 2023	756,039	3,278	759,317

7. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 April 2023	116,645
Additions	21,546
Disposals	(22,020)
Revaluations	3,699
At 31 March 2024	119,870
NET BOOK VALUE	
At 31 March 2024	119,870
At 31 March 2023	116,645

Analysis of Investments at 31 March 2024 between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Listed Investments				
UK equities and funds	10,591	-	10,591	10,369
Overseas equities and funds	20,148	-	20,148	13,711
UK fixed interest bonds	22,705	-	22,704	25,841
European Equities	7,374	-	7,374	4,206
North American Equities	13,126	-	13,126	8,907
Overseas equities and funds	15,259	-	15,259	17,182
Emerging Markets	4,807	-	4,807	4,855

SAMARITANS OF BATH AND DISTRICT

Notes to the Financial Statements - continued for the year ended 31 March 2024

7. FIXED ASSET INVESTMENTS - continued

UK property funds	10,183	-	10,182	9,892
Alternative assets	10,932	-	10,932	17,819
Commodities	0	-	0	3,862
Multi Asset Diversified	2,392	-	2,392	0
British Govt bonds	2,353	-	2,353	0
	<u>119,870</u>	<u>-</u>	<u>119,870</u>	<u>116,644</u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Prepayments and accrued income	<u>3,509</u>	<u>6,871</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Other creditors	<u>10,499</u>	<u>6,651</u>

10. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	885,589	(5,200)	880,389
Restricted funds			
Her Majesty's Prison & Probation Service (HMPPS)	4,378	(4,378)	-
TOTAL FUNDS	<u>889,967</u>	<u>(9,578)</u>	<u>880,389</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	39,126	(48,025)	3,699	(5,200)
Restricted funds				
Her Majesty's Prison & Probation Service (HMPPS)	2,039	(6,417)	-	(4,378)
TOTAL FUNDS	<u>41,165</u>	<u>(54,442)</u>	<u>3,699</u>	<u>(9,578)</u>

SAMARITANS OF BATH AND DISTRICT

Notes to the Financial Statements - continued for the year ended 31 March 2024

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	924,933	(39,344)	885,589
Restricted funds			
Her Majesty's Prison & Probation Service (HMPPS)	6,159	(1,781)	4,378
TOTAL FUNDS	<u>931,092</u>	<u>(41,125)</u>	<u>889,967</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	39,873	(73,214)	(6,003)	(39,344)
Restricted funds				
Her Majesty's Prison & Probation Service (HMPPS)	50	(1,831)	-	(1,781)
TOTAL FUNDS	<u>39,923</u>	<u>(75,045)</u>	<u>(6,003)</u>	<u>(41,125)</u>

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

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	924,933	(44,544)	880,389
Restricted funds			
Her Majesty's Prison & Probation Service (HMPPS)	6,159	(6,159)	-
TOTAL FUNDS	<u>931,092</u>	<u>(50,703)</u>	<u>880,389</u>

SAMARITANS OF BATH AND DISTRICT

Notes to the Financial Statements - continued for the year ended 31 March 2024

10. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	78,999	(121,239)	(2,304)	(44,544)
Restricted funds				
Her Majesty's Prison & Probation Service (HMPPS)	2,089	(8,248)	-	(6,159)
TOTAL FUNDS	<u>81,088</u>	<u>(129,487)</u>	<u>(2,304)</u>	<u>(50,703)</u>

11. RELATED PARTY DISCLOSURES

Sue Ryder is the wife of the trustee David Ryder. During the year Sue Ryder provided housekeeping services totalling £1,711 (2023: £1,798).

SAMARITANS OF BATH AND DISTRICT

**Detailed Statement of Financial Activities
for the year ended 31 March 2024**

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	10,038	8,780
Fundraising events	13,971	13,651
Prison funding	2,039	50
	<hr/>	<hr/>
	26,048	22,481
Investment income		
Income from fixed asset investments	4,276	3,700
Other income		
Lease income and room hire	10,841	13,742
	<hr/>	<hr/>
Total incoming resources	41,165	39,923
EXPENDITURE		
Raising donations and legacies		
Fundraising expenses	1,524	1,347
Publicity and advertising	-	10
	<hr/>	<hr/>
	1,524	1,357
Charitable activities		
Telephone	4,361	3,922
Prison expenses	3,827	1,831
Travel	8,289	8,155
Contributions paid to central office & the region	3,819	32,478
	<hr/>	<hr/>
	20,296	46,386
Support costs		
Management		
Rates and water	360	474
Insurance	3,495	3,223
Light and heat	8,577	6,256
Building maintenance	5,386	5,079
Independent examiners fees	2,046	2,016
Computer servicing and equipment	1,610	1,380
Housekeeping	1,711	1,798
Portfolio management fee	1,804	1,800
Equipment hire	-	744
Sundries and visit programme	6,513	3,440
Carried forward	31,502	26,210

This page does not form part of the statutory financial statements

SAMARITANS OF BATH AND DISTRICT

**Detailed Statement of Financial Activities
for the year ended 31 March 2024**

	2024 £	2023 £
Management		
Brought forward	31,502	26,210
Depreciation of tangible and heritage assets	1,120	1,092
	<u>32,622</u>	<u>27,302</u>
Total resources expended	<u>54,442</u>	<u>75,045</u>
Net expenditure before gains and losses	(13,277)	(35,122)
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	3,699	(6,003)
Net expenditure	<u><u>(9,578)</u></u>	<u><u>(41,125)</u></u>

This page does not form part of the statutory financial statements

