

REGISTERED CHARITY NUMBER: 1168033

**Report of the Trustees and
Audited Financial Statements for the Year Ended 31 March 2025
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 2025

ACHIEVEMENT AND PERFORMANCE

INTRODUCTION

The purpose of this report is to update members on the activities of the trustees together with a summary of the audited financial statements of the charity for the year ended 31st March 2025. A full copy of the audited statements is available on request. 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. The two current co-directors, Jackie Reeves and Karen Baldwin, remained in post with Jackie Reeves continuing as chair, chairing the trustees' quarterly meetings during the period under review. Karen Baldwin continued as Vice Chair and Operations.

Keith Wray was appointed as Treasurer, Charles Berrisford changed from being Assistant Secretary to Secretary, and Clive Bates was appointed supporting infrastructure & Kate Schiller Assistant Secretary. Other trustees re-appointed: Paul Davies - Infrastructure, Dan Fallon - Fundraising, Ian Millward - Marketing & Comms, Kit Peterson - EDI, Tarquin McDonald External commercial expertise, Alan Padmore – change in role from treasurer to trustee.

The following trustee stood down, Caroline Wealthall - Secretary.

Several new Deputy Directors (DDs) were appointed. Some roles were created as co-DDs. DDs are 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/Maria Popo - Outreach, Lesley McNamara and Katie Janota/Roslyn Smith - Mentoring, David Mattock - Rota Management. Throughout this period the DDs have met every 2 months.

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.

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 £5,070 for the year, compared to a net outflow of £9,578 in the previous period. This is after taking into account a gain on revaluation and sale of investment assets of £2,404 this year, compared with a gain of £3,699 in the previous period.

The Trustees are concerned that the accounts show a continuing pattern of losses and are aware that it will take a major effort to achieve a balanced position by increasing income and reducing expenditure.

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 £60,000 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.

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. We will also continue to ensure that fundraising and overall income generation is central to our objectives, to safeguard the continuing viability of the charity. 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, Surrey, KT17 2AF.

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

TRUSTEES

Jackie Reeves
Karen Baldwin
Keith Wray
Charles Berrisford
Paul Davies.

Clive Bates
Kate Schiller
Tarquin McDonald
Ian Millward
Dan Fallon
Kit Peterson
Alan Patmore

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

Approved by order of the board of trustees on ^{26/08/2025} and signed on its behalf by:



.....
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:26/8/25.....

SAMARITANS OF BATH AND DISTRICT

Statement of Financial Activities for the year ended 31 March 2025

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	12811	2,039	14850	26048
Investment income	3	6310	-	6310	4276
Other income		<u>34411</u>	<u>-</u>	<u>34411</u>	<u>10841</u>
Total		<u>53532</u>	<u>2,039</u>	<u>55571</u>	<u>41165</u>
EXPENDITURE ON					
Raising funds		3635	-	3635	1,524
Charitable activities					
Activities in furtherance of charitable aims		<u>57064</u>	<u>2346</u>	<u>59410</u>	<u>52918</u>
Total		<u>60699</u>	<u>2346</u>	<u>63045</u>	<u>54442</u>
Net gains/(losses) on investments		<u>2404</u>	<u>-</u>	<u>2404</u>	<u>3699</u>
NET INCOME/(EXPENDITURE)		(4763)	(307)	(5070)	(9578)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>875709</u>	<u>4680</u>	<u>880389</u>	<u>889967</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>870946</u></u>	<u><u>4373</u></u>	<u><u>875319</u></u>	<u><u>880389</u></u>

SAMARITANS OF BATH AND DISTRICT

Balance Sheet 31 March 2025

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	6	767166	-	767166	759399
Investments	7	<u>97274</u>	<u>-</u>	<u>97274</u>	<u>119870</u>
		864440	-	864440	879269
CURRENT ASSETS					
Debtors	8	-	-	-	3509
Cash at bank		<u>10006</u>	<u>4373</u>	<u>14379</u>	<u>8110</u>
		10006	-	14379	11619
CREDITORS					
Amounts falling due within one year	9	<u>(3500)</u>	<u>-</u>	<u>(3500)</u>	<u>(10499)</u>
NET CURRENT ASSETS		<u>6506</u>	<u>4373</u>	<u>10879</u>	<u>1120</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>870946</u>	<u>4373</u>	<u>875319</u>	<u>880389</u>
NET ASSETS		<u>870946</u>	<u>4373</u>	<u>875319</u>	<u>880389</u>
FUNDS	10				
Unrestricted funds				870946	875709
Restricted funds				<u>4373</u>	<u>4680</u>
TOTAL FUNDS				<u>875319</u>	<u>880389</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 26/08/2025 and were signed on its behalf by:

Jackie Reeves

Jackie Reeves - Trustee

Keith Wray

Keith Wray - Trustee

SAMARITANS OF BATH AND DISTRICT

Notes to the Financial Statements for the year ended 31 March 2025

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

Assets are depreciated on a 25% reducing balance except as detailed below

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

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.

SAMARITANS OF BATH AND DISTRICT

Notes to the Financial Statements - continued for the year ended 31 March 2025

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations	12811	10038
Fundraising events	20408	13971
Prison funding	2039	2039
	<u>35258</u>	<u>26048</u>

3. INVESTMENT INCOME

	2025	2024
	£	£
Income from fixed asset investments	<u>6310</u>	<u>4276</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

During the year, no trustees received any remuneration (2025: £nil).
During the year, no trustees received any benefits in kind (2025: £nil).

Trustees' expenses

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

5. LEASING AGREEMENTS

As at 31 March 2025, there were operating lease commitments of £1843 (2024: £2,442).

6. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 April 2024	756039	16365	772404
Additions	<u>-</u>	<u>8909</u>	<u>8909</u>
At 31 March 2025	<u>756039</u>	<u>25274</u>	<u>781313</u>
DEPRECIATION⁸⁹			
At 1 April 2024	-	13005	13005
Charge for year	<u>-</u>	<u>1142</u>	<u>1142</u>
At 31 March 2025	<u>-</u>	<u>14147</u>	<u>14147</u>
NET BOOK VALUE			
At 31 March 2025	<u>756039</u>	<u>11127</u>	<u>767166</u>
At 31 March 2024	<u>756039</u>	<u>3360</u>	<u>759399</u>

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SAMARITANS OF BATH AND DISTRICT

Notes to the Financial Statements - continued for the year ended 31 March 2025

7. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 April 2024	119870
Money returned to client	<u>-25000</u>
Revaluations	2404
	<u>97274</u>
At 31 March 2025	<u>97274</u>
NET BOOK VALUE	
At 31 March 2025	<u>97274</u>
At 31 March 2024	<u>119870</u>

Analysis of Investments at 31 March 2025 between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
	£	£	£	£
Listed Investments				
UK equities	16587	-	16587	10591
Overseas funds	13920	-	13920	20148
UK fixed interest bonds	6711	-	6711	22705
European Equities	5669	-	5669	7374
North American Equities	14963	-	14963	13126
Overseas equities	7389	-	7389	15259
Emerging Markets	4532	-	4532	4807
UK property funds	8764	-	8764	10183
Alternative assets	7357	-	7367	10932
Cash and Accrued Interest	1358	-	1358	0
Multi Asset Diversified	2356	-	2356	2392
British Govt bonds	7668	-	7668	2353
	<u>97274</u>	<u>-</u>	<u>97274</u>	<u>119870</u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Prepayments and accrued income	nil	3509

continued...

SAMARITANS OF BATH AND DISTRICT

Notes to the Financial Statements - continued for the year ended 31 March 2025

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Other creditors	<u>3500</u>	<u>10499</u>

10. MOVEMENT IN FUNDS

	At 1.4.24	Net movement in funds	At 31.3.25
	£	£	£
Unrestricted funds			
General fund	875709	(4763)	870946
Restricted funds			
Her Majesty's Prison & Probation Service (HMPPS)	4680	(307)	4373
TOTAL FUNDS	<u>880389</u>	<u>(5070)</u>	<u>875319</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	53532	(60699)	2404	(4763)
Restricted funds				
Her Majesty's Prison & Probation Service (HMPPS)	2,039	(2346)	-	(307)
TOTAL FUNDS	<u>55571</u>	<u>(63045)</u>	<u>2404</u>	<u>(5070)</u>

Comparatives for movement in funds

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
Unrestricted funds			
General fund	883499	(7790)	875709
Restricted funds			
Her Majesty's Prison & Probation Service (HMPPS)	6468	(1788)	4680
TOTAL FUNDS	<u>889967</u>	<u>(9578)</u>	<u>880389</u>

continued...

SAMARITANS OF BATH AND DISTRICT

Notes to the Financial Statements - continued for the year ended 31 March 2025

10. MOVEMENT IN FUNDS - continued

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	39126	(50615)	3699	(7790)
Restricted funds				
Her Majesty's Prison & Probation Service (HMPPS)	2039	(3827)	-	(1,788)
TOTAL FUNDS	<u>41165</u>	<u>(54442)</u>	<u>3699</u>	<u>(9578)</u>

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

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	883499	(12553)	870946
Restricted funds			
Her Majesty's Prison & Probation Service (HMPPS)	6468	(2095)	4373
TOTAL FUNDS	<u>889967</u>	<u>(14648)</u>	<u>875319</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	92658	(111314)	6103	(12553)
Restricted funds				
Her Majesty's Prison & Probation Service (HMPPS)	4078	(6173)	-	(2095)
TOTAL FUNDS	<u>96736</u>	<u>(117487)</u>	<u>6103</u>	<u>(14648)</u>

SAMARITANS OF BATH AND DISTRICT

**Notes to the Financial Statements - continued
for the year ended 31 March 2025**

11. RELATED PARTY DISCLOSURES

There are no related party disclosures to report.

SAMARITANS OF BATH AND DISTRICT

Detailed Statement of Financial Activities for the year ended 31 March 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	14983	10038
Fundraising events	20406	13971
Prison funding	2039	2039
	<u>37428</u>	<u>26048</u>
Investment income		
Income from fixed asset investments	6310	4276
Other income		
Lease income and room hire	<u>11833</u>	<u>10841</u>
Total incoming resources	55571	41165
EXPENDITURE		
Raising donations and legacies		
Fundraising expenses	3635	1524
Publicity and advertising	<u>-</u>	<u>-</u>
	3635	1524
Charitable activities		
Telephone	2559	4361
Prison expenses	2346	3827
Travel	10195	8289
Contributions paid to central office & the region	<u>8786</u>	<u>3819</u>
	23886	20296
Support costs		
Management		
Rates and water	486	360
Insurance	3509	3495
Light and heat	9073	8577
Building maintenance	7902	5386
Independent examiners fees	1000	2046
Computer servicing and equipment	849	1610
Housekeeping	4091	1711
Portfolio management fee	1800	1804
Sundries	5672	6513
Depreciation of tangible and heritage assets	<u>1142</u>	<u>1120</u>
	<u>35524</u>	<u>32622</u>
Total resources expended	<u>63045</u>	<u>54442</u>
Net expenditure before gains and losses	(7474)	(13277)

SAMARITANS OF BATH AND DISTRICT

**Detailed Statement of Financial Activities
for the year ended 31 March 2025**

	2025 £	2024 £
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	<u>2404</u>	<u>3699</u>
Net expenditure	<u>(5070)</u>	<u>(9578)</u>