

YORK SAMARITANS

Registered charity no. 1168071

ANNUAL REPORT AND FINANCIAL STATEMENTS

for the year ended

31 March 2023

HPH

Chartered Accountants

54 Bootham

YORK

YO30 7XZ

YORK SAMARITANS

**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

CONTENTS	<i>page</i>
Trustees' Annual Report	<i>1 to 6</i>
Independent Examiner's Report	<i>7</i>
Statement of Financial Activities	<i>8</i>
Balance Sheet	<i>9</i>
Notes to the Financial Statements	<i>10 to 19</i>

YORK SAMARITANS
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 MARCH 2023

Reference and administrative information

Leadership Team

Trustees	Diana Gibbon (Director) John Taylor (Treasurer) Pamela Christine Stuart (Secretary) Carmel O'Grady (Trustee) Paul Huscroft (DD Branch Support and Fundraising) Gill Swift (DD Volunteer Support) Paul Batchelor (Branch Prison Support Officer) Roger Wood (Trustee) Tina Turner (Trustee) (Resigned June 2022)
----------	---

Non-Trustees	David Moyles (DD Outreach) Paula Wheatley (DD Caller Support) Pia-Mari Powell (DD Selection and Recruitment) Roy Collard (DD Continuous Development) Liz Lewis (DD Marketing and Publicity) Jessica Brooksbank (DD Training)
--------------	---

Charity Registered number	1168071
---------------------------	---------

Charity Address	89 Nunnery Lane YORK YO23 1AH
-----------------	-------------------------------------

Registered Charity Name	York Samaritans
-------------------------	-----------------

Bankers	National Westminster 1 Market Street YORK YO10 5JL
---------	---

Santander
Brindle Road
BOOTLE
Merseyside
G1R 0AA

HSBC
13 Parliament Street
YORK
YO1 8XS

Independent Examiner	Sarah Wearing FCA, DChA HPH, Chartered Accountants 54 Bootham YORK YO30 7XZ
----------------------	---

YORK SAMARITANS
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 MARCH 2023

The Trustees present their report and the financial statements of the Charity for the year ended 31 March 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the Charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the Charity's governing document, the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

Reference and Administrative details are shown in the schedule of members of the Leadership Team and professional advisers on page 1 of the financial statements.

Objectives and Activities

The objects of the Charity support the Samaritan Vision that Fewer People die by suicide. We do this by making sure there's someone there for anyone who needs someone. We provide a service that enables such persons to receive immediate emotional support and compassion from members of the Charity.

Trustees believe that they can best further the Charity's purpose for the public benefit by continuing to undertake our support work which relates specifically to the objects of the Charity. The Trustees have also considered the Charity Commission's Guidance on public benefit.

Achievements and Performance

Review of activities

This year we were able to start working in a more familiar way as the restrictions imposed as a result of the world pandemic lifted. We focussed on increasing our volunteer numbers as the impact of smaller training groups became apparent. We were also keen to maximise fundraising opportunities whilst looking at ways of reducing our costs. Having not been able to do our usual outreach work we also expanded our work in the community and re-established contacts that had been suspended.

We looked closely at our rota and created a rota group who discussed ways of making night shift hours more accessible to volunteers. This was done as part of an initiative from Central Office in response to an unacceptably high number of unanswered calls at night. The trial was unsuccessful with few volunteers able to engage with the new hours, but we did introduce an extra early morning shift which has proved successful and the night-time hours when we answer calls has improved and meets our expectation.

This year saw the introduction of some of the changes outlined by Central Office last year. From January we have ceased to respond to caller emails as this is now done by a central hub. All caller support problems and safeguarding concerns are also dealt with centrally. This has created some challenges and a steep learning curve for volunteers, but progress has been made with resolving the problems. We chose to retain our DD for Caller Support to help facilitate the changes.

YORK SAMARITANS
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 MARCH 2023

Review of activities (continued)

Our Ongoing Mentoring Lead and his team was able to recommence the mentoring of experienced volunteers, giving them an opportunity to talk about their calls, raise any concerns they had and to identify extra training that may be needed. We have yet to mentor all the volunteers, but progress is being made.

The Leadership Team continued to meet every 6 weeks and we were able to hold these meetings in person rather than via Zoom. The DDs and their teams achieved the following –

- The Recruitment and Selection team continued to use a new system, the Branch Management Tool, which has made the administration of selecting volunteers less onerous, and the DD for Recruitment and Selection did a lot of work ensuring that this was running smoothly. The team has also worked hard interviewing, thus ensuring that there are enough potential volunteers to fill the training places. The long waiting list of potential volunteers has reduced in size although we still did not need to actively recruit.
- The Training Team has also worked hard training larger groups of volunteers. There was still a problem with last minute failure of potential volunteers to engage and new processes have been introduced to mitigate this. All training except embedding training has taken place in person. Mentoring new volunteers in the branch has been easier as Covid restrictions finally lifted.
- The DD for Volunteer Support and the team of Leaders saw the number of volunteers on sabbatical reduced as people returned from shielding. This has helped reduce the number of closed shifts although there were still some concerns, especially at the weekend. The Leaders did an excellent job, and we welcomed some new members to the team whilst also saying goodbye to others who had completed their three-year term. The Leadership team explored ways of changing the way the rota is administered and the role of the Leader. Some of these ideas were implemented enabling better communication between the Leaders and their groups.
- We were able to reintroduce and expand the programme of Continuous Development and the team succeeded in delivering further mandatory safeguarding training to all volunteers. There has also been a varied programme of training which has allowed all the volunteers the opportunity to complete their required 5 hours.
- The Outreach Team were able to increase their activity and there has been an extensive programme of events in the past year, including participation in the Yorkshire Marathon, the restarting of drop-in sessions at the University of York, engagement with the military community, with the local railway, with the elderly population and a cycling event which included an awareness stand in the centre of York.
- Our Media and Marketing team continued to engage with local press and radio when appropriate and we also continued to use our Twitter feed to inform interested parties about our activity. Volunteers continued to be informed via a Raspberry Pi and screen in the Branch which advertised past and forthcoming events, achievements and volunteer news.

YORK SAMARITANS

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2023

Review of activities (continued)

- The Prison Team has had a busy year, completing recruitment and training in Askham Grange prison and recruiting ready for training in Full Sutton prison. They have also been able to start fortnightly support meetings for the Listeners in person in the prison which has been well-received. The team has also increased in volunteer numbers.
- Fundraising was quite a challenge during the year with the resignation of the Fundraising Lead and reduced opportunities to fundraise at the station due to security concerns. This coincided with a reduction in some of our regular income and we made a thorough assessment of ways of reducing costs and raising more funds. In liaison with the Outreach team we took part in the annual Dragon Boat Race which provided a great team building experience as well as raising significant funds for the Branch.

During the latter part of the year the Branch began the process of selecting a new Director and this process was successful. David Moyles accepted the post in March and immediately began working with the current Director on achieving a robust handover.

Structure of the Leadership Team.

York Samaritans is a registered Charitable Incorporated Organisation (CIO) registered with the Charity Commission for England and Wales and operating under a single leadership team.

The Director has continued to work with her Leadership Team to;

- Ensure that the persons using the Charity's services receive an excellent service and
- Provide volunteers to deliver the service that are selected, trained and supported effectively.

Financial Review

a. Results for the period

Income for the year was £33,030 (2022: £38,286) which after deducting expenditure of £41,070 (2022: £46,927) resulted in a net deficit for the year of £8,040 (2022: deficit of £8,641).

b. Principal risks and uncertainties

In the year under review fundraising activity was restricted by not having access to the railway station for collections. We anticipate these restrictions will be lifted in the coming year. A number of new fundraising initiatives have been confirmed and we anticipate fundraising income will increase as a result. We have budgeted for an increase in our gas and water charges but anticipate utility costs will not cause us undue problems. Potential cost reductions have been identified and implemented.

c. Reserves Policy

This branch has a policy that total year unrestricted fund balances should cover the following 18 months of planned expenditure. This would equate to approximately £62,000 at current expenditure levels. The total unrestricted funds at 31 March 2023 are £133,250 which represents over 3 years of expenditure. The level of free reserves held by the Charity at the year end, excluding fixed assets totalled, £112,452 (2022: £115,371).

YORK SAMARITANS

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2023

Structure, governance and management

d. Investment policy

The Leadership Team, having regard to the liquidity requirements of operating the Charity, have kept available funds in bank deposit accounts and have invested in a one year interest paying bond.

The Charity is managed by the Leadership Team who are also the trustees under the Model Constitution for Branches of the Samaritans based on the Model approved by the Council of Management in 1971 and as subsequently amended.

Appointment of Trustees

The Trustees named on page 1 have served during the year. Appointment of trustees is governed by the Trust Deed. Every trustee is appointed for a term of one year by a resolution of the trustees.

Trustees are recruited and appointed after a careful review of the needs of the Trust and the skills and expertise which respective new trustees can provide.

Future Plans

The new Director will take up post on the 22 June 2023. In liaison with his team he will formulate a three year plan for the Branch. A few months after this there will be a meeting with two Samaritans Quality Mentors who will work with the Director and Leadership team to identify priorities for the Branch.

Note from Director

The last three years have been both challenging and enjoyable and I will leave my role feeling privileged to have led such an enthusiastic, dedicated and supportive group of people. I wish David the very best for the next three years and I am confident that he will do an excellent job.

YORK SAMARITANS
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 MARCH 2023

Trustees' responsibilities statement

The Trustees carry out their duties in line with Charity Commission for England and Wales published guidance, the Charity Governance Documents and the Law.

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the 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;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK 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 operation.

The Trustees are responsible for keeping proper accounting records that are sufficient to show and explain the Charity's transactions and 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, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

This report was approved by the Trustees on 25 May 2023 and signed on their behalf by:

Diana Gibbon
Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF YORK SAMARITANS

I report to the trustees on my examination of the financial statements of York Samaritans (the "Charity") for the year ended 31 March 2023.

This report is made solely to the Charity's trustees, as a body, in accordance with section 154 of the Charities Act 2011. My independent examiner's work has been undertaken so that I might state to the Charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity, the Charity's members as a body and the Charity's trustees as a body for my independent examiner's work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

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

I report in respect of my examination of the Charity's financial statements carried out under section 145 of the 2011 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 financial statements do not accord with those records;
3. the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

Sarah Wearing FCA, DChA
HPH
Chartered Accountants
54 Bootham
YORK
YO30 7XZ

25 May 2023

YORK SAMARITANS

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023**

		<i>Unrestricted funds</i>	<i>Restricted funds</i>	<i>Endowment Funds</i>	<i>Total 31 March</i>	<i>Total 31 March</i>
	<i>Notes</i>	<i>2023</i>	<i>2023</i>	<i>2023</i>	<i>2023</i>	<i>2022</i>
		<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>
Income and endowments from:						
Donations and legacies	2	17,188	-	-	17,188	19,021
Other trading activities	3	11,389	-	-	11,389	13,001
Investments	4	491	-	-	491	315
Other income	5	3,121	676	-	3,797	5,949
Total income		32,189	676	-	32,865	38,286
Expenditure on:						
Raising funds	6	968	-	-	968	1,342
Charitable activities	7	39,937	-	-	39,937	45,585
Total expenditure		40,905	-	-	40,905	46,927
Net (expenditure) / income		(8,716)	676	-	(8,040)	(8,641)
Transfers between funds		-	-	-	-	-
Net movement in funds		(8,716)	676	-	(8,040)	(8,641)
Reconciliation of funds:						
Total funds brought forward		142,120	1,139	250,000	393,259	401,900
Total funds carried forward		£ 133,404	£ 1,815	£ 250,000	£ 385,219	£ 393,259

The Statement of Financial Activities includes all gains and losses in the year.

All of the above amounts relate to continuing activities.

The notes on pages 10 to 19 form part of these financial statements.

YORK SAMARITANS

BALANCE SHEET AT 31 MARCH 2023

	Notes	2023	2022
		£	£
Fixed assets			
Tangible assets	11	270,952	276,749
Current assets			
Debtors	12	1,975	1,024
Cash at bank and in hand		119,512	121,686
		<u>121,487</u>	<u>122,710</u>
Creditors : amounts falling due within one year	13	<u>7,220</u>	<u>6,200</u>
Net current assets		<u>114,267</u>	<u>116,510</u>
Total assets less current liabilities		<u>385,219</u>	<u>393,259</u>
Net assets		<u><u>£ 385,219</u></u>	<u><u>£ 393,259</u></u>
Charity Funds			
Endowment funds	14	250,000	250,000
Restricted funds	14	1,815	1,139
Unrestricted funds	14	133,404	142,120
Total Funds		<u><u>£ 385,219</u></u>	<u><u>£ 393,259</u></u>

The financial statements were approved by the members of the committee and authorised for issue on 25 May 2023 and signed on their behalf, by:

Diana Gibbon
Trustee

John Taylor
Trustee

The notes on pages 10 to 19 form part of these financial statements.

YORK SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

York Samaritans is a Charitable Incorporated Organisation (CIO) in England and Wales. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are given on page 2 onwards.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

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

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

1.2 Income

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

1.3 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Endowment funds represent those assets which must be held permanently by the charity.

YORK SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1. ACCOUNTING POLICIES (continued)

1.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs are allocated to the applicable expenditure headings.

Costs of raising funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities are costs incurred in order to meet the charity's objectives, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

1.5 Going concern

No material uncertainties that may cast significant doubt about the ability of the charity to continue as a going concern have been identified, these financial statements have therefore been prepared on a going concern basis.

1.6 Tangible fixed asset and depreciation

All fixed assets are initially recorded at cost or valuation.

Land and buildings were valued at open market value. No depreciation is provided on land and buildings as they are maintained in a state of good repair and accordingly the Trustees consider that the lives of these assets are so long and residual values, based on prices prevailing at the time of valuation, are so high that any depreciation charge would be insignificant.

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Furnishings	-	10% straight line
Office equipment	-	25% straight line
Computer equipment	-	20% straight line

1.7 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.

YORK SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1. ACCOUNTING POLICIES (continued)

1.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.9 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.

1.10 Creditors

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

1.11 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2. DONATIONS AND LEGACIES

	<i>Unrestricted funds 2023 £</i>	<i>Restricted funds 2023 £</i>	<i>Total funds 2023 £</i>	<i>Total funds 2022 £</i>
Trust donation	2,650	-	2,650	4,200
Other donations	7,668	-	7,668	4,777
Legacy income	1,000	-	1,000	-
Friends donations / subscriptions	4,111	-	4,111	4,635
Pay for a Day	1,759	-	1,759	2,959
Pears Foundation grant	-	-	-	2,450
	<u>£ 17,188</u>	<u>£ -</u>	<u>£ 17,188</u>	<u>£ 19,021</u>

In 2022, £16,571 of Donation and Legacies income related to unrestricted funds and £2,450 to restricted funds.

YORK SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

3. OTHER TRADING ACTIVITIES

	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>	<i>Total funds 2022 £</i>
Fundraising events	£ 11,389	£ 11,389	£ 13,001

In 2022, all other trading activities income related to unrestricted funds.

4. INVESTMENT INCOME

	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>	<i>Total funds 2022 £</i>
Bank interest receivable	£ 491	£ 491	£ 315

In 2022, all investment income related to unrestricted funds.

5. OTHER INCOME

	<i>Unrestricted funds 2023 £</i>	<i>Restricted funds 2023 £</i>	<i>Total funds 2023 £</i>	<i>Total funds 2022 £</i>
Prison services income	3,121	676	3,797	5,949

In 2022, other income of £4,843 related to unrestricted funds and £1,106 to restricted funds.

YORK SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

6. RAISING FUNDS

	<i>Unrestricted funds 2023 £</i>	<i>Restricted funds 2023 £</i>	<i>Total funds 2023 £</i>	<i>Total funds 2022 £</i>
Fund raising	868	-	868	762
Publicity and advertising	100	-	100	580
	<u>£ 968</u>	<u>£ -</u>	<u>£ 968</u>	<u>£ 1,342</u>

In 2022, all raising funds expenditure related to unrestricted funds.

7. CHARITABLE ACTIVITIES BY FUND TYPE

	<i>Unrestricted funds 2023 £</i>	<i>Restricted funds 2023 £</i>	<i>Total funds 2023 £</i>	<i>Total funds 2022 £</i>
Confidential emotional support	38,186	-	38,186	43,986
Governance costs	1,751	-	1,751	1,599
	<u>£ 39,937</u>	<u>£ -</u>	<u>£ 39,937</u>	<u>£ 45,585</u>

In 2022, expenditure on charitable activities amounting to £41,947 related to unrestricted funds and £3,638 to

YORK SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

Analysis of charitable expenditure

	<i>Unrestricted funds 2023 £</i>	<i>Restricted funds 2023 £</i>	<i>Endowment funds 2023 £</i>	<i>Total funds 2023 £</i>	<i>Total funds 2022 £</i>
Rates and insurance	1,024	-	-	1,024	1,883
Light and heat	2,267	-	-	2,267	2,615
Repairs and maintenance	2,001	-	-	2,001	7,344
Cleaning and housekeeping	1,986	-	-	1,986	2,348
Telephone	2,598	-	-	2,598	3,005
Depreciation	7,248	-	-	7,248	7,148
Printing, stationery and postage	1,633	-	-	1,633	1,493
Prison service expenses	2,126	-	-	2,126	1,781
Recruitment and training	1,356	-	-	1,356	1,890
Members expenses	5,135	-	-	5,135	3,821
Branch contribution to Head Office	6,680	-	-	6,680	5,536
Selection	10	-	-	10	20
Continuous development	509	-	-	509	-
Equipment	204	-	-	204	491
Outreach	1,229	-	-	1,229	3,379
Trustees' expenses	1,630	-	-	1,630	146
Volunteer support	412	-	-	412	1,035
Governance - accountancy fees	1,620	-	-	1,620	1,500
Governance- meetings	131	-	-	131	99
Bank charges	138	-	-	138	51
	<u>£ 39,937</u>	<u>£ -</u>	<u>£ -</u>	<u>£ 39,937</u>	<u>£ 45,585</u>

8. NET (OUTGOING) / INCOMING RESOURCES FOR THE YEAR

This is stated after charging:

	<i>2023 £</i>	<i>2022 £</i>
Depreciation	<u>£ 7,248</u>	<u>£ 7,147</u>

9. INDEPENDENT EXAMINER'S REMUNERATION

The Independent Examiner's remuneration amounts to an Independent Examination fee of £1,620 (2022: £1,500).

YORK SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

10. STAFF COSTS AND EMOLUMENTS

The charity has no employees other than the Trustees, who did not receive any remuneration (2022: £nil).

No employee received remuneration amounting to more than £60,000 in either year.

11. TANGIBLE FIXED ASSETS

	<i>Land and Buildings</i> £	<i>Computer equipment</i> £	<i>Office equipment</i> £	<i>Furnishings</i> £	<i>Total</i> £
Cost					
At 1 April 2022	250,000	10,880	18,041	64,913	343,834
Additions	-	547	904	-	1,451
At 31 March 2023	250,000	11,427	18,945	64,913	345,285
Depreciation					
At 1 April 2022	-	10,565	17,065	39,455	67,085
Charge for year	-	211	841	6,196	7,248
At 31 March 2023	-	10,776	17,906	45,651	74,333
Net Book Value					
At 31 March 2023	£ 250,000	£ 651	£ 1,039	£ 19,262	£ 270,952
At 31 March 2022	£ 250,000	£ 315	£ 976	£ 25,458	£ 276,749

£250,000 of fixed assets relate to endowment funds and £20,798 to unrestricted funds.

The Central Office of The Samaritans act as custodian trustee of the property 89 Nunnery Lane, York, under the terms of a trust deed dated 19 May, 1975.

The Freehold Property at 89 Nunnery Lane, York was revalued on 12 April 2014 by Hudson Moody, Chartered Surveyors, at an open market value of £250,000.

12. DEBTORS

	2023 £	2022 £
Prepayments and accrued income	£ 1,975	£ 1,024

All debtors relate to unrestricted funds.

YORK SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Accruals	£ 7,220	£ 6,200

All creditors relate to unrestricted funds.

14. STATEMENT OF FUNDS

Statement of funds - current year

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2023 £
Unrestricted funds					
General Funds	142,120	32,189	(40,905)	-	133,404
Endowment funds					
Permanent endowment fund	250,000	-	-	-	250,000
Restricted funds					
Restricted Funds	1,139	676	-	-	1,815
Total of funds	£ 393,259	£ 32,865	£ (40,905)	£ -	£ 385,219

The property in Nunnery Lane, York represents the endowment fund of the Charity.

The restricted funds relate to specific funding for expenditure on prison related activities and Covid expenditure.

Statement of funds - prior year

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2022 £
Unrestricted funds					
General Funds	150,679	34,730	(43,289)	-	142,120
Endowment funds					
Permanent endowment fund	250,000	-	-	-	250,000
Restricted funds					
Restricted Funds	1,221	3,556	(3,638)	-	1,139
Total of funds	£ 401,900	£ 38,286	£ (46,927)	£ -	£ 393,259

YORK SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

Analysis of net assets between funds - current year

	<i>Unrestricted Funds 2023 £</i>	<i>Restricted Funds 2023 £</i>	<i>Endowment Funds 2023 £</i>	<i>Total funds 2023 £</i>
Tangible fixed assets	20,952	-	250,000	270,952
Current assets	119,672	1,815	-	121,487
Creditors due within one year	(7,220)	-	-	(7,220)
	<u>£ 133,404</u>	<u>£ 1,815</u>	<u>£ 250,000</u>	<u>£ 385,219</u>

Analysis of net assets between funds - prior year

	<i>Unrestricted Funds 2022 £</i>	<i>Restricted Funds 2022 £</i>	<i>Endowment Funds 2022 £</i>	<i>Total funds 2022 £</i>
Tangible fixed assets	26,749	-	250,000	276,749
Current assets	121,571	1,139	-	122,710
Creditors due within one year	(6,200)	-	-	(6,200)
	<u>£ 142,120</u>	<u>£ 1,139</u>	<u>£ 250,000</u>	<u>£ 393,259</u>

16. RELATED PARTY TRANSACTIONS

Trustees remuneration and benefits

The Trustees did not receive any remuneration or benefits for their services.

Trustees expenses

Expenses were paid in respect of 2 (2022: 2) Trustees for the amount of £1,630 (2022: £146).

Trustees other related parties

Donations in the year from trustees totalled £231 (2022 - £180).

There are no other related party transactions.

YORK SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

17. COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES

	<i>Unrestricted funds 2022 £</i>	<i>Restricted funds 2022 £</i>	<i>Endowment Funds 2022 £</i>	<i>Total 31 March 2022 £</i>
Income and endowments from:				
Donations and legacies	16,571	2,450	-	19,021
Other trading activities	13,001	-	-	13,001
Investments	315	-	-	315
Other income	4,843	1,106	-	5,949
Total income	34,730	3,556	-	38,286
Expenditure on:				
Raising funds	1,342	-	-	1,342
Charitable activities	41,947	3,638	-	45,585
Total expenditure	43,289	3,638	-	46,927
Net (expenditure) / income	(8,559)	(82)	-	(8,641)
Transfers between funds	-	-	-	-
Net movement in funds	(8,559)	(82)	-	(8,641)
Reconciliation of funds:				
Total funds brought forward	150,679	1,221	250,000	401,900
Total funds carried forward	£ 142,120	£ 1,139	£ 250,000	£ 393,259