

SAMARITANS

York



Annual Report 2023–24

SAMARITANS

Our vision



Every life lost to suicide is a tragedy, and our vision is that fewer people die by suicide.

Our mission



To be there for anyone who needs someone. To give people ways to cope and be there for others. And to campaign to make suicide prevention a priority.

Our values



Listening

Exploring feelings alleviates distress and helps people to reach a better understanding of their situation and the options open to them.

Confidentiality

If people feel safe, they are more likely to be open about their feelings.

Non-judgmental

We want people to be able to talk to us without fear of prejudice or rejection.

People making their own decisions

We believe that people have the right to find their own solution and that telling people what to do takes responsibility away from them.

Human contact

Giving people time, undivided attention and empathy meets a fundamental emotional need and reduces distress and despair.

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Reference and Administrative Details

Registered Charity Number

1168071

Name and Address of Registered Charity

York Samaritans
89 Nunnery Lane
York
YO23 1AH

Bankers 1

Santander
Brindle Road
Bootle
Merseyside
G1R 0AA

Bankers 2

HSBC
13 Parliament Street
York
YO1 8XS

Independent Examiner

HPH, Chartered Accountants
54 Bootham
York
YO30 7XZ

Leadership Teams

To June 2023 AGM

Name	Trustee	Role
Diana Gibbon	Yes	Director
John Taylor	Yes	Treasurer
Pamela Christine Stuart	Yes	Secretary
Carmel O'Grady	Yes	
Paul Huscroft	No	DD Branch Support and Fundraising
Gill Swift	No	DD Volunteer Support
Paul Batchelor	No	Branch Prison Support Officer
Roger Wood	Yes	
Tina Turner	Yes	Resigned June 2022
David Moyles	No	DD Outreach
Paula Wheatley	No	DD Caller Support
Jessica Brooksbank	No	DD Training
Liz Lewis	No	DD Marketing and Publicity
Pia-Mari Powell	No	DD Selection and Recruitment
Roy Collard	No	DD Continuous Development

To June 2024 AGM

Name	Trustee	Role
David Moyles	Yes	Director resigned March 2024
Vivienne Sheader	Yes	Interim Director, from March 2024
John Taylor	Yes	Treasurer
Pamela Christine Stuart	Yes	Secretary
Roy Collard	Yes	Vice Director
Roger Wood	Yes	
Paul Batchelor	Yes	Prison Liaison from Nov 2023
Matthew Knight	Yes	Fundraising
Judith Kirk	No	DD Outreach
Tim Ensor	No	DD Volunteer Support
Eleanor Wright	No	DD Selection and Recruitment
Maggie Evans	No	DD Equity, Diversity and Inclusion
Colin Jackson	No	DD Marketing and Media) Resigned March '24
Helen Houlton	No	DD Prisons Resigned Nov '23

Trustees report

The Trustees present their report and the financial statements of the Charity for the year ended 31 March 2024. 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.

Objectives and Activities

The objectives of the Charity support the Samaritans' 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. Nationally, via the free to call 116 123 telephone line and via Online Chat and locally within two prisons, offering face to face option for callers to the branch and through emotional support at various outreach events.

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.

We want to make sure that nobody stops themselves from calling us because they see us purely as a 'suicide' brand.

It's now generally acknowledged that to genuinely reduce suicide we must reach people earlier on in the crisis cycle, which means reaching out to and helping people who would not consider themselves to be suicidal. We want all potential callers to understand that our service is here for anyone who is experiencing pain in their lives.

Achievements and Performance

Overview by Vice Director

It has been a challenging year as it always is when a new Director, David Moyles, and team of Deputy Directors assume leadership of the Branch. After finding their feet with nine months of team building and new initiatives, the challenge was heightened by the unexpected resignation of the Director. It says much for the resilience and determination of every volunteer, leader, and DD that the Branch has dealt so smoothly with this unexpected transition. We have been fortunate that our experienced Interim Director, Viv, was able and willing to step in without delay.

During his nine months of leadership David gave us a clear vision of how he wanted the Branch to develop over the next three years. As well as moulding the new Branch Leadership Team as a team and delegating leadership to each of them in their own area of responsibility, a new role within the team was created to oversee Equity, Diversity and Inclusion, (EDI). A further new role is the York Hub Liaison Officer, a role that provides a link to the Caller Support and Safeguarding Hub at Central Office. There have been developments across the national organisation that have been embraced in the York Branch, notably preparation for the introduction of a new Listening Centre platform to replace LINK, the transition from telephone landlines to internet-based lines (VoIP) and DBS checks for all volunteers. Whilst David has not led us to the fulfilment of these changes, he covered much of the groundwork that was required for their successful introduction as well as completing all the preliminaries needed for the Quality Review (QoF) that was in progress when David resigned and was inevitably postponed. Face to Face calls have been reintroduced after a lapse of several years and all the necessary safeguarding preparation has been carried out. David reorganised the Branch in several ways, designating a dedicated online chat room and moving the office to a quieter location. Keen to enable the volunteers to provide our callers with the best possible service, our team of support volunteers has been reorganised with clear individual roles, communication with volunteers has been reviewed, a volunteer satisfaction survey has been initiated, a Branch Development plan begun and the annual programme of ongoing mentoring of our listening volunteers successfully completed.

Comments by Interim Director

The formal selection process for the new branch Director began on April 23rd and it is anticipated that a new Director will have been selected and will be able to take up post on the 27 June 2024. If necessary, I will continue to support the new Director for a short while as they become familiar with the role.

Although I have only been acting as Interim Director for a very short time; I continue to do my listening shifts in Bridlington as well as being Deputy Regional Director for Yorkshire and Humberside, a Quality Mentor, Regional Quality Development Officer and On-line chat Quality Monitor. Understandably these roles have been put on hold whilst I have the pleasure of holding the reins for York for the time-being.

I would like to express my gratitude to David Moyles for the very sound branch I have been asked to oversee. The handover I was given and the information I have seen indicate that York is operating effectively and has a warm, welcoming, and dedicated team of volunteers at all levels. I had some knowledge of York as I had been supporting the Branch Leadership Team through the Quality Review process which had been running very smoothly and all evidence was pointing to a very positive outcome. I have been really grateful for the welcome I have received and for being allowed the time to learn the ins and outs of what makes York Samaritans so special.

Given my passion for Quality within Samaritans, I intend to widen awareness of the importance of delivering a quality service during my short time with York. Ideally, I would like to see a Quality

Champion working alongside the Deputies, however, it is not my intention to appoint to new roles unless they are critical to the safety of the branch. This will be for York's next Director to decide.

Review of Key Areas of Activity

Training:

A new training team has been recruited and is working well. Core training continues to be delivered at St John's and Embedded training now takes place in the branch. The feedback on Core and Embedded training has been excellent. A programme of Continuous Development is in place, again delivered in the Branch, and has been well received. Training of new Leaders and Mentors has taken place and all volunteers undertook the mandatory on-line training on Keeping Data Safe.

Recruitment:

Recruitment and Selection have added 3 new members to the existing small team of experienced interviewers. Since September, 48 interviews were scheduled, 36 candidates were interviewed and 33 were accepted. 8 of these completed training in January and 14 were booked on to the May training course. Whilst the York branch still has no need to recruit actively there will be discussions on how to reach under-represented groups of potential volunteers. With the possible introduction of a fourth training course in 2025, R&S will actively recruit new team members to allow for more interviews per session to ensure a steady supply of candidates for each extra training place.

Fundraising:

It has been an excellent year for Fundraising in the Branch, with our budget targets easily achieved. A wide range of volunteers has been involved, including 25 Samaritans on York station for three hours or more on a bitterly cold January day for Brew Monday! We've raised funds in diverse ways including a really successful day at York races, and through an excellent partnership with Heineken Brewery at Tadcaster. And we have launched a new Funding and Outreach Newsletter to keep the Branch informed about what's been achieved and what's coming up.

Outreach:

The Outreach Team has been busy throughout the past year and there has been an extensive programme of events. This has included engagement with the military community, participation in the Yorkshire Marathon, the Yorkshire Agricultural Machinery Show and the Dragon Boat Challenge, monthly attendance at St Sampson's Social Centre and being part of York Pride. A new event for us last year was the Swim4Samaritans which was an open water swimming event. A fun year and many thanks for all those who have helped and supported.

Prisons:

The Listener scheme at Askham Grange prison has grown in strength over the past few months. The appointment of a new, supportive Safer Custody lead has been very positive and the team is strong after the selection and training of four new Listeners. The situation in Full Sutton prison is less positive with concerns about the level of support offered to the Listeners and their callers by the prison. The Branch Prison Support Officer has worked closely with the prison in the past few weeks to address the problems and we are hopeful that the forthcoming year will be more positive.

Volunteer Support:

Leaders are central to providing support to volunteers in the branch. The branch currently has 19 leaders. During the year five new leaders were trained and appointed while three stood down as they completed their term and for other reasons. Leaders provide active support for volunteers to ensure their wellbeing and help them contribute to the functioning of the branch. Leaders have a threefold role:

- Ensure pastoral support for volunteer
- Provide information
- Check on those volunteers who are struggling to maintain their shift commitment.

We are working to ensure that the central focus is on volunteer wellbeing. A new sabbatical policy has been developed that provides support to those volunteers needing to spend time away from the branch. We are conscious that, like other Samaritans branches, we have a relatively high level of volunteer attrition particularly amongst newer volunteers (around 40% leave each year). We have introduced exit surveys to try to understand the reasons for departure and whether we as a branch can do anything to reduce departures. We have recently undertaken a branch volunteer satisfaction survey. Around 60% of all volunteers responded representative of branch volunteer characteristics (age, gender, duration of service). Analysis is still ongoing and the results will help us to determine areas of development and improvement in branch functioning and culture for the coming years.

Equity, Diversity & Inclusion:

The team has spent much of its first few months liaising with other EDI leads elsewhere in the country and researching the best approach for the York Branch. We have joined the national Samaritans EDI network to make the most of information already held and have had detailed discussions with the Recruitment Team about actively recruiting from diverse populations in the York area. We have encouraged the Outreach Team to target more diverse groups to promote Samaritans both as a service and as a possible volunteering opportunity. We aim to host a number of talks to inform volunteers about listening to callers with a diverse range of needs.

Branch Hub Liaison:

The role of the Branch Hub Liaison Officer (BHLO) is relatively new here in York. Previously this branch fielded a Caller Support Officer (CSO) whose role was to monitor calls received by volunteers dealing with callers needing extra help, to look for patterns and, working with Central Office, help to put in place plans for those callers in need of specific support. The CSO would also track and monitor misuse of service calls and would maintain a log of such callers for the branch. With the creation of the Caller Support and Safeguarding Hub (CSSH) this activity was centralised to specialist teams who have the capacity to look across the entire caller landscape and act nationally. The BHLO acts as a bridge between this branch and the CSSH providing two-way feedback; from the CSSH to the branch to speak about how the branch is handling caller support and from the branch to CSSH to iron out reporting processes and to ask for data on branch performance from which important learnings can be gleaned.

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 and Interim Directors have continued to work with the 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

Results for the period

Income for the year was £45,197 (2023: £32,865) which after deducting expenditure of £50,409 (2023: £40,905) resulted in a net deficit for the year of £5,213 (2023: £8,040).

Principal risks and uncertainties

A number of new fundraising initiatives were initiated during the year which should also benefit us in future years. Additionally we are expecting a large one-off donation from York Rotary who have chosen us as one of their sponsored charities for next year. We are therefore expecting to increase our spend during the coming year.

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 £75,000 at current expenditure levels. The total unrestricted funds at 31 March 2023 are £128,192 which represents over 2.5 years of expenditure. The level of free reserves held by the Charity at the year end, excluding fixed assets totalled, £113,437 (2022: £112,452).

Structure, governance and management

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 5 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

It is hoped that the new Director will take up post on the 27 June 2024. In liaison with the Branch Leadership team a three year plan will be formulated 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.

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 17 June 2024 and signed on their behalf by:

Vivienne Sheader

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 2024.

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

17 June 2024

YORK SAMARITANS

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024

		<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>2024</i>	<i>2024</i>	<i>2024</i>	<i>2024</i>	<i>2023</i>
		£	£	£	£	£
Income and endowments from:						
Donations and legacies	2	16,481	-	-	16,481	17,188
Other trading activities	3	19,523	-	-	19,523	11,389
Investments	4	735	-	-	735	491
Other income	5	8,458	-	-	8,458	3,797
Total income		45,197	-	-	45,197	32,865
Expenditure on:						
Raising funds	6	1,677	-	-	1,677	968
Charitable activities	7	48,732	-	-	48,732	39,937
Total expenditure		50,409	-	-	50,409	40,905
Net expenditure		(5,213)	-	-	(5,213)	(8,040)
Transfers between funds		-	-	-	-	-
Net movement in funds		(5,213)	-	-	(5,213)	(8,040)
Reconciliation of funds:						
Total funds brought forward		133,404	1,815	250,000	385,219	393,259
Total funds carried forward		£ 128,192	£ 1,815	£ 250,000	£ 380,007	£ 385,219

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 15 to 24 form part of these financial statements.

YORK SAMARITANS

BALANCE SHEET AT 31 MARCH 2024

	Notes	2024	2023
		£	£
Fixed assets			
Tangible assets	11	264,755	270,952
Current assets			
Debtors	12	2,075	1,975
Cash at bank and in hand		122,847	119,512
		<u>124,922</u>	<u>121,487</u>
Creditors : amounts falling due within one year	13	<u>9,670</u>	<u>7,220</u>
Net current assets		<u>115,252</u>	<u>114,267</u>
Total assets less current liabilities		<u>380,007</u>	<u>385,219</u>
Net assets		<u><u>£ 380,007</u></u>	<u><u>£ 385,219</u></u>
Charity Funds			
Endowment funds	14	250,000	250,000
Restricted funds	14	1,815	1,815
Unrestricted funds	14	128,192	133,404
Total Funds		<u><u>£ 380,007</u></u>	<u><u>£ 385,219</u></u>

The financial statements were approved by the members of the committee and authorised for issue on 17 June 2024 and signed on their behalf, by:

Vivienne Sheader
Trustee

John Taylor
Trustee

The notes on pages 15 to 24 form part of these financial statements.

YORK SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

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 3 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 2024

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 2024

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 2024 £</i>	<i>Restricted funds 2024 £</i>	<i>Total funds 2024 £</i>	<i>Total funds 2023 £</i>
Trust donation	2,400	-	2,400	2,650
Other donations	9,414	-	9,414	7,668
Legacy income	-	-	-	1,000
Friends donations / subscriptions	3,879	-	3,879	4,111
Pay for a Day	788	-	788	1,759
	<u>£ 16,481</u>	<u>£ -</u>	<u>£ 16,481</u>	<u>£ 17,188</u>

In 2023, all Donation and Legacies income related to unrestricted funds.

YORK SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

3. OTHER TRADING ACTIVITIES

	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>	<i>Total funds 2023 £</i>
Fundraising events	£ 19,523	£ 19,523	£ 11,389

In 2023, all other trading activities income related to unrestricted funds.

4. INVESTMENT INCOME

	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>	<i>Total funds 2023 £</i>
Bank interest receivable	£ 735	£ 735	£ 491

In 2023, all investment income related to unrestricted funds.

5. OTHER INCOME

	<i>Unrestricted funds 2024 £</i>	<i>Restricted funds 2024 £</i>	<i>Total funds 2024 £</i>	<i>Total funds 2023 £</i>
Prison services income	8,458	-	8,458	3,797

In 2023, other income of £3,121 related to unrestricted funds and £676 to restricted funds.

YORK SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

6. RAISING FUNDS

	<i>Unrestricted funds 2024 £</i>	<i>Restricted funds 2024 £</i>	<i>Total funds 2024 £</i>	<i>Total funds 2023 £</i>
Fund raising	1,538	-	1,538	868
Publicity and advertising	139	-	139	100
	<u>£ 1,677</u>	<u>£ -</u>	<u>£ 1,677</u>	<u>£ 968</u>

In 2023, all raising funds expenditure related to unrestricted funds.

7. CHARITABLE ACTIVITIES BY FUND TYPE

	<i>Unrestricted funds 2024 £</i>	<i>Restricted funds 2024 £</i>	<i>Total funds 2024 £</i>	<i>Total funds 2023 £</i>
Confidential emotional support	46,949	-	46,949	38,186
Governance costs	1,783	-	1,783	1,751
	<u>£ 48,732</u>	<u>£ -</u>	<u>£ 48,732</u>	<u>£ 39,937</u>

In 2023, all expenditure on charitable activities related to unrestricted funds.

YORK SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

Analysis of charitable expenditure

	<i>Unrestricted funds 2024 £</i>	<i>Restricted funds 2024 £</i>	<i>Endowment funds 2024 £</i>	<i>Total funds 2024 £</i>	<i>Total funds 2023 £</i>
Rates and insurance	1,975	-	-	1,975	1,024
Light and heat	2,011	-	-	2,011	2,267
Repairs and maintenance	2,580	-	-	2,580	2,001
Cleaning and housekeeping	2,355	-	-	2,355	1,986
Telephone	3,750	-	-	3,750	2,598
Depreciation	7,600	-	-	7,600	7,248
Printing, stationery and postage	1,641	-	-	1,641	1,633
Prison service expenses	1,823	-	-	1,823	2,126
Recruitment and training	1,381	-	-	1,381	1,356
Members expenses	4,290	-	-	4,290	5,135
Branch contribution to Head Office	10,085	-	-	10,085	6,680
Selection	-	-	-	-	10
Continuous development	2,319	-	-	2,319	509
Equipment	169	-	-	169	204
Outreach	3,346	-	-	3,346	1,229
Trustees' expenses	844	-	-	844	1,630
Volunteer support	653	-	-	653	412
Governance - accountancy fees	1,670	-	-	1,670	1,620
Governance- meetings	113	-	-	113	131
Bank charges	127	-	-	127	138
	<u>£ 48,732</u>	<u>£ -</u>	<u>£ -</u>	<u>£ 48,732</u>	<u>£ 39,937</u>

8. NET OUTGOING RESOURCES FOR THE YEAR

This is stated after charging:

	<i>2024 £</i>	<i>2023 £</i>
Depreciation	<u>£ 7,600</u>	<u>£ 7,147</u>

9. INDEPENDENT EXAMINER'S REMUNERATION

The Independent Examiner's remuneration amounts to an Independent Examination fee of £1,670 (2023: £1,620).

YORK SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

10. STAFF COSTS AND EMOLUMENTS

The charity has no employees other than the Trustees, who did not receive any remuneration (2023: £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 2023	250,000	11,427	18,945	64,913	345,285
Additions	-	-	1,403	-	1,403
At 31 March 2024	<u>250,000</u>	<u>11,427</u>	<u>20,348</u>	<u>64,913</u>	<u>346,688</u>
Depreciation					
At 1 April 2023	-	10,776	17,906	45,651	74,333
Charge for year	-	211	1,191	6,198	7,600
At 31 March 2024	<u>-</u>	<u>10,987</u>	<u>19,097</u>	<u>51,849</u>	<u>81,933</u>
Net Book Value					
At 31 March 2024	<u>£ 250,000</u>	<u>£ 440</u>	<u>£ 1,251</u>	<u>£ 13,064</u>	<u>£ 264,755</u>
At 31 March 2023	<u>£ 250,000</u>	<u>£ 651</u>	<u>£ 1,039</u>	<u>£ 19,262</u>	<u>£ 270,952</u>

£250,000 of fixed assets relate to endowment funds and £14,755 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

	2024 £	2023 £
Prepayments and accrued income	<u>£ 2,075</u>	<u>£ 1,975</u>

All debtors relate to unrestricted funds.

YORK SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Accruals	£ 9,670	£ 7,220

All creditors relate to unrestricted funds.

14. STATEMENT OF FUNDS

Statement of funds - current year

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2024 £
Unrestricted funds					
General Funds	133,404	45,197	(50,409)	-	128,192
Endowment funds					
Permanent endowment fund	250,000	-	-	-	250,000
Restricted funds					
Restricted Funds	1,815	-	-	-	1,815
Total of funds	£ 385,219	£ 45,197	£ (50,409)	£ -	£ 380,007

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 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

YORK SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

Analysis of net assets between funds - current year

	<i>Unrestricted Funds 2024 £</i>	<i>Restricted Funds 2024 £</i>	<i>Endowment Funds 2024 £</i>	<i>Total funds 2024 £</i>
Tangible fixed assets	14,755	-	250,000	264,755
Current assets	123,107	1,815	-	124,922
Creditors due within one year	(9,670)	-	-	(9,670)
	<u>£ 128,192</u>	<u>£ 1,815</u>	<u>£ 250,000</u>	<u>£ 380,007</u>

Analysis of net assets between funds - prior 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>

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 4 (2023: 2) Trustees for the amount of £844 (2023: £1,630).

Trustees other related parties

Donations in the year from trustees totalled £180 (2023 - £231).

There are no other related party transactions.

YORK SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

17. COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES

	<i>Unrestricted funds 2023 £</i>	<i>Restricted funds 2023 £</i>	<i>Endowment Funds 2023 £</i>	<i>Total 31 March 2023 £</i>
Income and endowments from:				
Donations and legacies	17,188	-	-	17,188
Other trading activities	11,389	-	-	11,389
Investments	491	-	-	491
Other income	3,121	676	-	3,797
Total income	32,189	676	-	32,865
Expenditure on:				
Raising funds	968	-	-	968
Charitable activities	39,937	-	-	39,937
Total expenditure	40,905	-	-	40,905
Net (expenditure) / income	(8,716)	676	-	(8,040)
Transfers between funds	-	-	-	-
Net movement in funds	(8,716)	676	-	(8,040)
 Total funds brought forward	 142,120	 1,139	 250,000	 393,259
Total funds carried forward	£ 133,404	£ 1,815	£ 250,000	£ 385,219