

**BRISTOL SAMARITANS**  
**FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2023**

**Charity Registration Number 1168123**

**BRISTOL SAMARITANS**

**FINANCIAL STATEMENTS  
YEAR ENDED 31 MARCH 2023**

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The Trustees have pleasure in presenting their report and the unaudited financial statements of the charity for the period ended 31 March 2023.

## **1) OBJECTIVES AND ACTIVITIES**

### **HISTORY**

Samaritans was founded in 1953 to offer sympathetic, caring and confidential support at any time to anyone feeling suicidal or in despair. There are more than 200 branches across the United Kingdom, the Channel Islands, the Isle of Man and the Republic of Ireland. These branches are maintained and run by over 20,000 volunteers. Until 2016 most branches were financially independent and raised funds for their running costs and managed reserves. From 2016 branches had the option to remain independent or merge with the central charity. Bristol Samaritans volunteers voted to remain independent, which led to the incorporation of the new charity, registered number 1168123. However, the charity remains very closely affiliated with the central Samaritans, adopts all the policies and procedures developed by the Central Office, and pays annual contribution.

### **SAMARITANS VISION, MISSION AND VALUES**

Samaritans' vision is that fewer people die by suicide. We work to achieve this vision by making it our mission to alleviate emotional distress and reduce the incidence of suicidal feelings and suicidal behaviour.

We are committed to the following values:

- Listening
- Confidentiality
- Being non-judgemental
- Human contact
- People making their own decisions
- Safeguarding of children and vulnerable adults

### **VOLUNTEERS**

The Branch is staffed entirely by volunteers, whose numbers is more than 200. Listening volunteers are on duty for periods on average of 4 hours per week.

### **WORK IN PRISONS**

Because of the number of prisoners who take their own life, the prison authorities welcome the presence of Samaritans in prisons. The organisation trains suitable prisoners who act as listeners to other prisoners. Due to the turnover of prisoners ending their sentences, this is very much an ongoing process.

### **BRANCH INSPECTIONS AND QUALITY ASSURANCE**

The branch continuously evaluates and seeks to improve its performance. Every 3 years, the branch is "visited" by the national Quality Team, a panel of experienced volunteers, appointed by and reporting to the Samaritans Trustees in order to ensure compliance with policies and procedures, share good practice and review the branch's development plan. The last visits took place in April 2022 with very positive outcomes.

RISK MANAGEMENT

The risk register is reviewed and updated annually by the trustees, most recently in July 2022 and January 2023. Risks are categorised under the headings Governance and Management, Financial Legal and Regulatory, Operational and Safety and Security. The scale of risk is evaluated and mitigation plan is established. Key risks requiring trustees' attention are:

1.4 If there is heavy rain, and the drains are blocked, Then water will come into the building, with potential to cause long term damp and rot damage. The ultimate consequence of this is loss to service and financial loss. Risk is considered as *probable* and with *catastrophic impact*. *Mitigation plan*: Regular checks of drainage are now in place. The potential need for additional measures will be discussed at the trustee meetings.

4.10 If there is inappropriate release of confidential information then this may potentially cause problems for volunteers, callers and also reputation damage. Risk is considered as *unlikely* but *catastrophic impact*. *Mitigation plan*: Volunteers may not always appreciate and stick to the rules on giving out details such as phone numbers. Confidentiality is emphasised repeatedly in Core training. Volunteers are regularly reminded of the rules with notices and other sources of information reinforcing this, and will be asked to complete a . mandatory digital training module in 2023.

4.11 If we have computer failure or a security breach, then risk of confidential information becoming public or not being accessible with additional legal ramifications of the Data Protection Act. Risk is considered as *unlikely* but *catastrophic impact*. *Mitigation plan*: The Data Protection Policy is reviewed annually by the Trustee Board. eLog information is held nationally, not within the branch. Training on data protection is included in Core training.

5.3 If branch does not comply with Fire, Theft, Health and Safety regulations then there may be a potential for loss of life, injury or financial loss to volunteers and callers; interruption to the service; also implications for Employers' and Public Liability. Risk is considered as *unlikely* but *catastrophic impact*. *Mitigation plan*: We are required to carry out a formal Fire and a Health and Safety Risk Review to ensure all appropriate measures to prevent, or at least minimise, fire risks have been identified and implemented. An assessment has been carried out by a professional fire fighter and actions taken to comply with the findings. This is reviewed at regular intervals.

5.9 If the branch does not have a Safeguarding Policy as required by the Charity Commission then the Trustees could be held in default. Risk is considered as *unlikely* but *catastrophic impact*. *Mitigation plan*: Samaritans Central Office have produced a Safeguarding Policy template, acceptable to the Charity Commission, which the branch has adopted.

Risks are covered by insurance through the Samaritan standard insurance policy, which includes business interruption insurance to cover the cost of hiring temporary premises etc. The office and operations rooms all have key code locks on them.

2) ACHIEVEMENTS, PERFORMANCE AND PLANS FOR THE FUTURE**(a) Callers and Contacts.**

The total number of contacts with members of the public were (calendar years):

	<u>2022</u>	<u>2021</u>
By telephone	22,956	22,211
E-mail contacts	3,770	6,618
Face-to face Outreach contacts	31	-
<i>Total Callers</i>	<i>26,757</i>	<i>28,829</i>

**2) ACHIEVEMENTS, PERFORMANCE AND PLANS FOR THE FUTURE ( Continued )**

The increase in telephone calls is explained by Bristol Samaritans return to strength after the pandemic, as well as a recruitment drive to increase availability to meet the demands of the service. Email contacts have declined due to the opening of a national Email Hub, as well as some additional processes introduced to improve caller experience. Samaritans Central charity no longer offers an SMS service, so we have replaced this statistic with information about face-to-face contacts in Outreach settings. Face-to-face contact the branch remains on hold while we focus our resources on getting proactively into the community.

**(b) Outreach to the General Public**

Since the end of the pandemic, we have resumed outreach activities, including PSHE lessons in schools, public talks to adult groups about our work, collaboration with local at risk groups and partners in Bristol.

We have remained a part of an ongoing national project working with Network Rail, which seeks to train rail staff to help them recognise suicidal behaviour and to take the appropriate measures. We are now receiving dedicated outreach funding from Great Western Railway, which is shown as restricted reserves in financials.

Our main partnerships which work on a referral scheme with A&E Department at the Bristol Royal Infirmary, with patients being discharged from hospitals, and The Department For Work and Pensions in Bristol and North Somerset, continue to operate and remained very helpful to many vulnerable people in the community.

Our longstanding relationship with HMP Bristol and HMP Eastwood Park continues and the branch prison teams continued to train prisoners to support fellow inmates in active listening to enable them to offer emotional support.

**(c) Fund Raising Events**

We see fundraising events not only as a way to support our work but to show people that we are approachable. Some private donors will actually talk to us about their trouble and we can explain what we can offer them should they call us. Fundraising remains an important part of our work as we have to cover branch expenses every month.

Since the pandemic, we have resumed coordinated fundraising activities like Dragon Boat Racing, Bristol Balloon Fiesta and others.

Due to the substantial level of reserves, Trustees decided not to run the Annual Appeal this year.

**(d) Other significant events**

In December 2022 Bristol City Council have introduced Clean Air Zone, which means that some volunteers are incurring additional costs to be able to drive to the Branch, up to £18 per one shift, when shift goes over midnight. Such costs are reimbursed in line with Branch's policies and we expect to see a full year impact in the next financial year. Together with parking challenges in the centre this continues to make the access to the Branch more and more difficult from accessibility, safety and the cost of volunteering perspectives. This is particularly relevant when Bristol Samaritans are focussing on Equity, Diversity and Inclusivity. As a response, the Branch continues the "Plan for Bristol" project, a long term initiative to determine whether the Branch should remain at St Nicholas Street, be relocated, or the possibility of a satellite "out of town" branch in addition to our current provision. This is with the aim to address current issues and prominent risks, as well as look for opportunities to better service our community.

A team had been appointed in 2021 to investigate the options and possibilities to meet these challenges. Their brief includes proposals to assess and compare options and associated pro's and cons, including costs. Despite progress, this work is far from conclusions, therefore Trustees decided to keep dedicated Relocation reserve in case alternative scenarios concluded more attractive and/or current building requires investment.

## **2) ACHIEVEMENTS, PERFORMANCE AND PLANS FOR THE FUTURE ( Continued )**

For callers who prefer not to use the phone, but require immediate support, the Central Charity is working on an on-line chat service to talk to a Samaritan via instant messaging, in real time. As this service is finalised and rolled out, Bristol Samaritans will need to retain focus on increasing capacity to reach more callers in more ways.

### **(e) Plans for the future**

Bristol Samaritans plans for the coming years is to focus attention on the following:

- Increasing our reach and impact in the local community, as well as partnerships, focussing outreach and activities on high risk groups, with the ultimate aim that suicide rates in the Bristol area begin to reduce. As all of our activities are run by volunteers, this will first require an upscaling of capacity through recruiting more of them.
- Equity, Diversity and Inclusivity, ensuring that all volunteers have a sense of place and belonging in the charity, and are enabled as far as possible to contribute to our vision that fewer people die by suicide.

## **3) FINANCIAL REVIEW**

### **FINANCIAL POLICIES**

The Branch Accounts must comply with statutory requirements and with the branch constitution.

#### **Reserves and Investment Policy**

Financial Policies and Procedures, approved by Trustees in May 2017 and last reviewed in May 2023 specify the following key principles in relation to Reserves and Investment:

- (1) The income of the charity is intended to be spent to meet the objects of the charity within a reasonable timeframe.
- (2) **Restricted funds** will be held separately from the rest of the funds and will be only used in accordance with restrictions as per the contract agreement with the fund provider(s).
- (3) It is accepted that the income and expenditure of the charity will inevitably fluctuate and that some level of reserves should be held so that the operations of the charity are not adversely affected by such fluctuations; the designated **Operational Reserve**. The limits are not fixed but relate to general economic conditions. At present the economy is still performing poorly, with the impacts of high inflation, high energy costs and the war in Ukraine unpredictable. The level of donations might fall significantly. At the same time, rental income is expected to remain stable. As a result, the Trustees believe it will be appropriate for the General Reserve to remain larger than under more favourable economic conditions, i.e. 18 months operating expense budget. Based on average monthly spending in the last 3 years, this would be £81,154.
- (4) In line with ongoing assessment of current and alternative Branch locations, Trustees decided to continue to hold specific **Relocation reserve** of £50,000 (with upper limit of £200,000).
- (5) The charity retains the right to create further designated reserves for specific purposes. At present there are no other foreseeable areas where such specific reserves are appropriate.
- (6) Free **General Funds**, which are the excess of total funds held by the charity after providing for the restricted funds, general and specific reserves described above, were £19,915 as at 31.03.2023.

The Trustee Board considers it would be prudent to keep at least 3 months operating costs in the readily available form, i.e. deposit account at Barclays bank to ensure that, even in the event of a significant fall in donations or a sudden problem with its premises, the branch could have sufficient cash flow to continue to operate smoothly without withdrawing long term investments.

### **3) FINANCIAL REVIEW ( Continued )**

#### FINANCIAL POLICIES ( Continued )

##### Custodian Trustees.

In order to obviate the need to alter the names of the Trustees of the Building, as changes in the Trustees occur, Samaritans Incorporated, Company Registration 757372, used to act as Custodian Trustee to the building owned by the old charity number 242320, however this has changed with incorporation into CIO and there are no Custodian Trustees to the new Charity number 1168123.

##### Investment Powers & Restrictions.

The Charity's constitution places no restrictions on the investment powers of Trustees.

##### Financial Controls

The Trustees believe that existing controls are adequate to safeguard the assets of the charity.

##### Payments to Trustees

No remuneration was paid to any of the Trustees. All Trustees have duties as active Samaritan Volunteers, (including listening and / or management roles). During the period, 4 Trustees (2022: 2 Trustees) were reimbursed for expenses in performing duties as a Trustee, amounting to £209 (2022: £154).

#### RESULTS FOR THE PERIOD

Income from donations fell slightly compare to the year before, at £16,018 vs £17,776, but was more than compensated by significant legacies, totalling £38,503 and more generous funding from National Offenders Management Service, part of which may be due to lower funding in previous year, so is unlikely to repeat.

Fundraising team raised £2,995 through traditional events and general fundraising, including from our regular donors, some of whom have made monthly donations for many years. Others raise funds at their own life events. Such support is invaluable.

GWR (Great Western Railway) have also continued Community Cohesion Programme transferring another £2,150 of restricted funding. Together with the sustainable rent income from The Burger Theory at £17,500, the branch's total income amounted to £84,016, more than double than the year earlier.

Considering the level of reserves, the Trustees made the decision not to run the Annual Appeal for the fifth year in a row. However this remains a potential source of additional income should the Branch need to raise funds for some purpose, e.g. relocation.

Old Mutual Wealth Investment account, which is allocated to Ethical bonds as advised by the Branch's financial advisors Crystal Wealth Management, followed the volatility of the financial markets and continued to decrease in value, having negative impact of £9,682 on full year results. It is a clear reminder that this source of income is heavily dependent on macro-economic trends and performance significantly varies even when based on the chosen risk/benefit strategy, which for the branch has not changed and is long term low risk.

Net expenditure (before contributions to Central Funds) in the period grew, most notably in taxi trips, which went up to £3,826 from £1,645 a year before, but also in other volunteers' expenses as Covid restrictions had been lifted and more volunteers returned to Branch visits. Inflation starts being noticeable, with energy costs going up, although full effect is expected in the following years. In addition, Trustees felt comfortable donating £25,000 to Barnstaple Branch for their desperately needed refurbishment project.

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**3) FINANCIAL REVIEW ( Continued)**

**RESULTS FOR THE PERIOD ( Continued ).**

Overall financial position however remains strong, liquid funds (cash and investment fund) amount to substantial £153,767, which is more than enough to guarantee operational stability for years to come, unless there are radical changes required. As mentioned previously, there is an ongoing review of premises' fitness for the future, which might result in necessity to reallocate. The likelihood of such an outcome is hard to predict, but the Trustees considered prudent to keep the dedicated reserve for such a purpose at £50,000.

In adherence with the updated Branch's Reserves Policy the designated operational reserve was increased by £5,254 to £81,154 which is equivalent to the 18 months of operating budget (average actuals for the last 3 years are used to estimate operating budget, including all the expenses categories mentioned in Notes 6 to 11 of the financial statements).

**4) STRUCTURE, GOVERNANCE AND MANAGEMENT**

As a means of induction new trustees are provided with an information pack and are required to complete on-line training to cover their role as trustee. Information provided includes the Charity Commission publication CC3 (a) describing the responsibilities of charity trustees, and details of the constitution and governance required, which is specific to their branch. The on-line training package is easily available on-line and has been designed specifically by the Samaritans Central Office with all the needs of trustees in mind.

**ORGANISATION OF THE BRISTOL BRANCH**

The Branch operates from a building that it owns at, 37 St Nicholas Street, in the centre of Bristol. This is staffed by the Volunteers 24 hours a day ( with minor exceptions ) and 7 days a week throughout the year. Calls are taken on the telephone or by email. Days are divided into six shifts, each shift having a leader. Phone calls are made to the National number, and they are automatically directed to a branch which has a phone line available at that time. Teams of prisoner listeners have been trained at two prisons, which are managed by Volunteers from the branch.

Bristol Samaritans is financially self-supporting Charity. The Bristol Branch has adopted the model constitution for affiliated branches, with minor amendments. It is managed by a Director and Trustee Board. The Director is responsible for matters relating to callers and Volunteers, as well as the general administration of the Branch. The Trustee Board is responsible for raising funds and providing the facilities to enable the Director to perform the role adequately. The Director is chosen by a process of consultation with Volunteers and by a special sub-committee, and is required to serve for a maximum of three years. The Trustees are elected at Annual General Meetings and serve for a maximum period of six years.

The Director appoints Deputy Directors for each of the major functions. Currently there are Deputies covering each of the following:

Volunteer Journey; Recruitment; Core Training; Embed Training; Mentoring; Continuous Development; Volunteer support; Caller Support & Safeguarding & Leading; IT and Comms; Change & Internal comms; Outreach; Community; Delegated Chair of Trustees; Deputy with Floating Brief

**REMUNERATION POLICY**

As all the activities are performed by volunteers only, there are no employees. As a consequence no remuneration is being paid and there is no policy on this matter.



**5) STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees are responsible for the preparing of the Annual Report and the Financial Statements in accordance with the applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income and expenditure 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 judgements 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, and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed/constitution. 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.

By order of the Trustees on

*Susheel Chumber*

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**Mr S. Chumber**

Director and Chair of Trustee Board

Date: 21 September 2023

## **6) REFERENCE AND ADMINISTRATIVE DETAILS**

### **LEGAL STATUS**

The Samaritans of Bristol is a Registered charity, with charity registration number 1168123  
It is an Charitable Incorporated Organisation (CIO) governed by constitution adopted at incorporation on 7th July 2016.

Trustees are responsible for all the affairs of the Charity and may for that purpose exercise all the powers of the Charity.

Associated names to Bristol Samaritans are:

The Samaritans of Bristol

The Samaritans Bristol Branch.

### **OFFICERS AND PROFESSIONAL ADVISERS**

#### **The Trustees**

Susheel Chumber	( Director and Chair )	
Alex Cheremukhin	( Branch Treasurer )	
Harriet Walker	( Branch Secretary )	- appointed October 2022
Robert Morgan		
David Parker		
Kevin Kirwan		
Karin Burnett		
Helen Turner		
Natasha Yelland		- appointed May 2023
John Dolton		- appointed July 2023
Alan Crawford		- resigned October 2022
Stephen Wood		- resigned January 2023
Keith Tempest		- resigned May 2023

**Registered Office** 37, St Nicholas Street  
Bristol, BS1 1TP.

**Independent Examiner** Joshua Kingston BSc ACA  
Burton Sweet Limited Chartered Accountants  
The Clock Tower  
5 Farleigh Court  
Old Weston Road  
Flax Bourton  
Bristol BS48 1UR

**Bankers and other Financial Advisers** Barclays Bank plc  
54, Lombard St  
London EC3P 3AH.

Crystal Wealth Management  
19, Portland Square  
Bristol BS2 8SJ.

I report to the trustees on my examination of the accounts of Bristol Samaritans (the Charity) for the year ended 31 March 2023.

## **RESPONSIBILITIES AND BASIS OF REPORT**

As the charity trustees of the Charity 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 Charity's accounts 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 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

*Joshua Kingston*

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**Joshua Kingston BSc ACA**  
Burton Sweet Limited Chartered Accountants  
The Clock Tower  
5 Farleigh Court  
Old Weston Road  
Flax Bourton  
Bristol  
BS48 1UR

Date: 21 September 2023  
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	NOTE NO	Unrestricted Funds £	Restricted Funds £	Total Funds Year ended 31 March 2023 £	Total Funds Year ended 31 March 2022 £
<b>Income from:</b>					
<u>Donations and legacies</u>					
Donations & Legacies	2	53,045	2,150	55,195	17,776
Local Authority & Prison Grants	3	7,401	-	7,401	914
Total Donations and Legacies		60,446	2,150	62,596	18,690
<u>Investments</u>	4	17,556	-	17,556	17,502
<u>Other trading activities</u>	5	2,995	-	2,995	2,180
<b>Total Income</b>		80,997	2,150	83,147	38,372
<b>Expenditure on:</b>					
<u>Charitable Activities</u>					
Premises Expenditure	6	19,583	-	19,583	18,131
Contributions to Central Funds	7	6,211	-	6,211	20,506
Operational Expenses	8,9,10	13,827	2,100	15,927	11,663
Sundry Expenses	11	28,924	-	28,924	4,345
Total Charitable Activities		68,545	2,100	70,645	54,645
<u>Raising Funds</u>		500	-	500	45
<b>Total Expenditure</b>		69,045	2,100	71,145	54,690
<b>Other recognised gains / (losses)</b>					
Gains / (losses) on Investments	14	(9,682)	-	(9,682)	(726)
<b>Net Income/(expenditure)</b>		2,270	50	2,320	(17,044)
<b>Net Movement in Funds</b>		2,270	50	2,320	(17,044)
<b>Reconciliation of Funds</b>					
Total Funds Brought Forward	17	610,359	2,150	612,509	629,553
Total Funds Carried Forward	17	612,629	2,200	614,829	612,509

The prior year comparatives were all unrestricted except for income of £2,150 in donations from companies. Restricted is provided by Great Western Railway as a multiyear programme to support local volunteer recruitment and outreach by branches on the GWR route.

The Charity has no recognised gains or losses other than the results for the year as set out above.

All of the activities of the Charity are classed as continuing.

## BRISTOL SAMARITANS

BALANCE SHEET  
AS AT 31 MARCH 2023

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		31 March 2023	31 March 2022
	NOTE NO	£	£
<b>FIXED ASSETS</b>			
<u>Tangible Fixed Assets</u>			
Freehold Property	13	457,881	457,881
Fixtures & Fittings	13	4,374	5,365
<u>Investments</u>	14	117,051	136,733
		<u>579,306</u>	<u>599,979</u>
<b>CURRENT ASSETS</b>			
Debtors & Prepayments	15	11,155	7,151
Cash at Bank & In Hand		36,716	29,971
		<u>47,871</u>	<u>37,122</u>
<b>CREDITORS FALLING DUE WITHIN ONE YEAR</b>			
Creditors & Accruals	16	(12,348)	(24,592)
		<u>(12,348)</u>	<u>(24,592)</u>
<b>NET CURRENT ASSETS</b>		<u>35,523</u>	<u>12,530</u>
<b>CREDITORS FALLING DUE WITHIN MORE THAN ONE YEAR</b>			
Rental Deposit Account		8,750	8,750
Deposit held for Tenants		(8,750)	(8,750)
		<u>-</u>	<u>-</u>
<b>NET ASSETS</b>		<u>614,829</u>	<u>612,509</u>
<b>FUNDS</b>			
Restricted funds	18	2,200	2,150
Unrestricted funds			
Unrestricted - Designated Funds	18	593,410	589,146
Unrestricted - General Funds	18	19,219	21,213
<b>Total funds</b>		<u>614,829</u>	<u>612,509</u>

Approved by the Trustees on 21 September .....2023 and signed on their behalf by:

*Susheel Chumber*

Susheel Chumber ( Branch Chairman ).



Alexander Cheremukhin ( Branch Treasurer ).

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**1) ACCOUNTING POLICIES****a) Basis for accounts preparation**

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 accounts (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 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 in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

The charity is a Public Benefit entity.

**b) Income**Income from donations

Income from donations is included in income when it is receivable, except as follows:

- (i) When donors specify that donations given to the charity must be used in future accounting periods:
- (ii) When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until the pre-conditions have been met.

Legacies

Income from legacies is recognised when the charity is legally entitled to the legacy and the amount can be quantified with reasonable accuracy. Entitlement is regarded as the earlier of the charity being notified of an impending distribution or the legacy being received.

**c) Expenditure**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure includes attributable VAT which cannot be recovered.

Charitable Activities

Expenditure consists of those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Publicity

Publicity costs itemised under note 9 below, are not for raising funds, but to raise awareness of our availability to those in distress and for recruiting potential volunteers.

Governance Costs

Expenditure includes those costs associated with meeting the constitutional and statutory requirements of the charity. They have been included within charitable activities in accordance with the SORP.

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1) ACCOUNTING POLICIES (Continued).

**d) Assets**

Tangible Fixed Assets

Expenditure on tangible assets is capitalised if the cost of any item exceeds £3,000. Fixed assets are held at cost and include full costs of mixed use property when the fair value of the investment property component cannot be measured reliably.

Investments

Investments are stated at market value. Unrealised & realised gains / losses are shown separately in the Statement of Financial Activities.

Depreciation Policy

Fixed assets held for use by the charity are depreciated at annual rates calculated to spread the cost (less anticipated residual value) over its expected life.

The following rates are currently used:

Fixtures & fittings 10% straight line basis.

No depreciation has been charged on freehold property as the trustee board considered that the property is maintained to a sufficiently high standard that no diminution in the value has taken place. The trustees consider the estimated residual value of freehold property is not materially different to the carrying value.

Cash at bank and in hand

Cash at bank and cash 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.

**e) Debtors**

Debtors are measured at their recoverable amount, or in the case of prepayments, as the amount the charity has paid in advance for goods and services it will receive.

**f) Creditors**

Creditors are measured as the amounts owed by the charity, including amounts owed for goods and services received but not paid for by the balance sheet date.

**g) Funds**

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. Expenditure which meets these criteria is charged to the fund.

Unrestricted - Designated funds

Are funds without any restrictions, e.g. raised by general fundraising or coming from general donations, set aside by the trustees for general (e.g. to cover operational expenses) or specific future purposes (e.g. projects, specific risks).

Unrestricted - General funds

Are funds in excess of Restricted and Designated funds as described above. Such funds can be used at the discretion of the trustees in accordance with the charitable objects.

## DETAILS OF ITEMS IN STATEMENT OF FINANCIAL ACTIVITIES &amp; BALANCE SHEET

INCOME	Unrestricted	Restricted	Total Funds	Total Funds
	Funds	Funds	Year ended 31 March 2023	Year ended 31 March 2022
	£	£	£	£
<b>2 DONATIONS &amp; LEGACIES</b>				
Legacies	38,503	-	38,503	-
Donations from Individuals	8,888	-	8,888	1,702
Donations from Trusts	2,805	-	2,805	2,454
Donations from Churches	100	-	100	100
Donations from Clubs etc.	75	-	75	10,220
Donations from Companies	2,000	2,150	4,150	3,300
Tax Repayment on Covenants/Gift Aid	674	-	674	-
	<u>53,045</u>	<u>2,150</u>	<u>55,195</u>	<u>17,776</u>
<b>3 LOCAL AUTHORITY &amp; PRISON GRANTS</b>				
National Offender Management Service	7,401	-	7,401	914
	<u>7,401</u>	<u>-</u>	<u>7,401</u>	<u>914</u>
<b>4 INCOME FROM INVESTMENTS</b>				
Rent Received	17,500	-	17,500	17,500
Bank Interest Received	56	-	56	2
	<u>17,556</u>	<u>-</u>	<u>17,556</u>	<u>17,502</u>
<b>5 INCOME FROM OTHER TRADING ACTIVITIES</b>				
Balloon Fiesta	26	-	26	-
Dragon Boat Racing	1,687	-	1,687	-
Miscellaneous Fund Raising	1,282	-	1,282	2,180
	<u>2,995</u>	<u>-</u>	<u>2,995</u>	<u>2,180</u>
<b>TOTAL INCOME</b>	<u>80,997</u>	<u>2,150</u>	<u>83,147</u>	<u>38,372</u>

Prior year comparatives were represented by unrestricted funds except for income of £2,150 in donations from companies.



EXPENDITURE		Unrestricted Funds	Restricted Funds	Total Funds Year ended 31 March 2023	Total Funds Year ended 31 March 2022
		£	£	£	£
<b>6</b>	<b>PREMISES EXPENDITURE</b>				
	Water and Sewerage	436	-	436	388
	Housekeeping	2,896	-	2,896	2,892
	Equipment	4,460	-	4,460	3,162
	Repairs, Maintenance & Health & Safety	2,936	-	2,936	3,269
	Gas & Electricity	2,722	-	2,722	2,139
	Insurance	3,644	-	3,644	4,160
	Rent and Rates	2,489	-	2,489	2,121
		<u>19,583</u>	<u>-</u>	<u>19,583</u>	<u>18,131</u>
<b>7</b>	<b>CONTRIBUTIONS TO CENTRAL FUNDS</b>				
	On income	1,888	-	1,888	1,253
	On reserves	4,323	-	4,323	19,253
		<u>6,211</u>	<u>-</u>	<u>6,211</u>	<u>20,506</u>
<b>8</b>	<b>OPERATIONAL EXPENSES</b>				
	Postage	142	-	142	146
	Volunteers Expenses	3,495	1,300	4,795	3,218
	Bristol Clear Air Zone charges	351	-	351	-
	Taxis	3,026	800	3,826	1,645
	Printing and Stationery	292	-	292	200
	Telephone	4,173	-	4,173	4,533
	Training	75	-	75	-
	Trustee Expenses	209	-	209	154
		<u>11,763</u>	<u>2,100</u>	<u>13,863</u>	<u>9,896</u>
<b>9</b>	<b>PUBLICITY EXPENSES</b>				
	Publicity and Outreach	631	-	631	401
<b>10</b>	<b>GOVERNANCE COSTS</b>				
	Independent Examination	1,356	-	1,356	1,230
	Reporting Expenses	77	-	77	136
		<u>1,433</u>	<u>-</u>	<u>1,433</u>	<u>1,366</u>
<b>11</b>	<b>SUNDRY EXPENSES</b>				
	Depreciation	990	-	990	990
	Donations	25,000	-	25,000	-
	Miscellaneous Expenses	2,934	-	2,934	3,355
		<u>28,924</u>	<u>-</u>	<u>28,924</u>	<u>4,345</u>
	<b>EXPENDITURE ON CHARITABLE ACTIVITIES</b>	<u>68,545</u>	<u>2,100</u>	<u>70,645</u>	<u>54,645</u>
<b>12</b>	<b>EXPENDITURE ABOVE IS STATED AFTER CHARGING:</b>			<b>Total Funds Year ended 31 March 2023</b>	<b>Total Funds Year ended 31 March 2022</b>
				£	£
	Independent Examination			1,356	1,230
	Depreciation			990	990
	Trustees' travel expenses			209	154
	( 4 Trustees were reimbursed during the year (2022: 2)				

Prior year comparatives were represented by unrestricted funds.

13 TANGIBLE FIXED ASSETS	Freehold Property	Fixtures / Fittings & Equipment	Total
	£	£	£
<b>COST</b>			
Balance at 01.04.2022	457,881	18,955	476,836
Balance at 01.04.2023	457,881	18,955	476,836
<b>DEPRECIATION</b>			
Balance at 01.04.2022	-	13,591	13,591
Charge for year	-	990	990
Balance at 01.04.2023	-	14,581	14,581
<b>NET BOOK VALUE</b>			
At 31.03.2022	457,881	5,364	463,245
At 31.03.2023	457,881	4,374	462,255

14 FIXED ASSET INVESTMENTS	Total Funds Year ended 31 March 2023 £	Total Funds Year ended 31 March 2022 £
Market value at start of year	136,733	137,459
Withdrawals	(10,000)	-
Net gain / ( loss) on revaluation	(9,682)	(726)
Market value at end of year	117,051	136,733

Analysis of Investments by type

	£	£
- Investments listed on a recognised stock exchanges	117,051	136,733

Analysis of Skandia Collective Investment Account

	£	£
Aberdeen Ethical Corporate Bond Acc	9,573	-
Abrdn Global Sustainable and Responsible Inv Eq	2,707	-
Aegon Ethical Corporate Bond Acc	9,874	12,141
Aegon Ethical Equity Acc	2,073	2,468
ASI Global Ethical Corporate Bond Acc	-	11,987
ASI Global Ethical Equity Acc	-	3,158
BMO Responsible Global Equity	-	2,237
CT Responsible Global Equity Acc	1,962	-
EdenTree Responsible & Sustainable Sterling Bond Inc	9,789	11,989
FP WHEB Sustainability	7,668	8,595
Janus Henderson Global Sustainable Equity	10,173	11,420
Jupiter Ecology	18,877	19,727
Liontrust Sustainable Future Corporate Bond	9,993	12,583
Liontrust Sustainable Future Global Growth	1,872	2,199
Rathbone Ethical Bond Acc	10,768	13,099
Royal London Sustainable World Trust	19,964	22,806
Schroder QEP Global Core - U	1,278	1,408
Other non material funds	480	916
	117,051	136,733

**15 DEBTORS AND PREPAYMENTS**

	<b>Total Funds Year ended 31 March 2023 £</b>	<b>Total Funds Year ended 31 March 2022 £</b>
Trade debtors	5,416	399
Prepayments	5,739	6,752
	<u>11,155</u>	<u>7,151</u>

**16 CREDITORS & ACCRUALS**

	<b>Total Funds Year ended 31 March 2023 £</b>	<b>Total Funds Year ended 31 March 2022 £</b>
Trade creditors	4,378	2,339
Accruals & deferred income	7,970	22,253
	<u>12,348</u>	<u>24,592</u>

**17 MOVEMENT OF FUNDS**

	<b>1 April 2022 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfers and Gains £</b>	<b>31 March 2023 £</b>
Restricted Funds	2,150	2,150	(2,100)	-	2,200
<b>Unrestricted funds</b>					
Designated - fixed assets	463,246	-	(990)	-	462,256
Designated - operational reserve	75,900	-	-	5,254	81,154
Designated - relocation reserve	50,000	-	-	-	50,000
General funds	21,213	80,997	(68,055)	(14,936)	19,219
<b>Total unrestricted funds</b>	<u>610,359</u>	<u>80,997</u>	<u>(69,045)</u>	<u>(9,682)</u>	<u>612,629</u>
<b>Total funds</b>	<u>612,509</u>	<u>83,147</u>	<u>(71,145)</u>	<u>(9,682)</u>	<u>614,829</u>

**17 MOVEMENT OF FUNDS (continued)****Previous year**

	<b>1 April 2021 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfers and Gains £</b>	<b>31 March 2022 £</b>
Restricted Funds	-	2,150	-	-	2,150
<b>Unrestricted funds</b>					
Designated - fixed assets	464,236	-	(990)	-	463,246
Designated - operational reserve	85,235	-	-	(9,335)	75,900
Designated - relocation reserve	50,000	-	-	-	50,000
General funds	30,082	36,222	(53,700)	8,609	21,213
Total unrestricted funds	629,553	36,222	(54,690)	(726)	610,359
Total funds	629,553	38,372	(54,690)	(726)	612,509

**Restricted Funds**

These funds can be used only for specific purpose (e.g. project) as specified by the donor or funder.

**Unrestricted Funds**

These funds can be used in accordance with the charitable objects at the discretion of the trustees.

**Designated Funds**

The fixed assets designated fund represents the net book value of fixed assets held. The operational reserve is to hold the equivalent of 18 months of average operating costs to accommodate any shortfall in income or unexpected expenditure. Relocation reserve is to provide for potential change of location in case that becomes necessary.

**18 NET ASSETS BETWEEN FUNDS**

	<b>Tangible fixed assets £</b>	<b>Fixed Asset investments</b>	<b>Other net assets £</b>	<b>Total £</b>
Restricted funds	-	-	2,200	2,200
<b>Unrestricted funds</b>				
Designated funds	462,256	131,154	-	593,410
General funds	-	(14,103)	33,322	19,219
	462,256	117,051	33,322	612,629
<b>Total Funds</b>	462,256	117,051	35,522	614,829

**Previous year**

	<b>Tangible fixed assets £</b>	<b>Fixed Asset investments</b>	<b>Other net assets £</b>	<b>Total £</b>
Restricted funds	-	-	2,150	2,150
<b>Unrestricted funds</b>				
Designated funds	463,246	125,900	-	589,146
General funds	-	10,833	10,380	21,213
	463,246	136,733	10,380	610,359
<b>Total Funds</b>	463,246	136,733	12,530	612,509