

BRISTOL SAMARITANS
FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2025

Charity Registration Number 1168123

BRISTOL SAMARITANS

FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2025

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BRISTOL SAMARITANS

TRUSTEES' ANNUAL REPORT YEAR ENDED 31 MARCH 2025

The Trustees are pleased to present their report and the unaudited financial statements of Bristol Samaritans (the Charity) for the year ended 31 March 2025.

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 UK and Ireland. These branches are maintained and run by around 23,000 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 an 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. We have around 200 listening volunteers, who are on duty for 4 hours per week on average.

BRANCH INSPECTIONS AND QUALITY ASSURANCE

We continuously evaluate and seek to improve the performance of the Charity. Every 3 years, the branch is subject to an independent Quality Review conducted by a panel of experienced volunteers from the Central Office quality team. This ensures that Bristol Samaritans continues to offer a safe, effective and positive service to our callers, in compliance with policies and procedures. The outcome of the Quality Review is a development plan, which is reviewed at a follow-up visit part way through the three year cycle. The most recent Quality Review was performed in May 2025, with positive feedback received from the quality team.

RISK MANAGEMENT

The risk register is reviewed and updated regularly by the Trustees. Identified risks are evaluated for scale with a mitigation plan established where appropriate. Identified risks sit within the following categories:

- Governance and management
- Financial, legal and regulatory
- Operational
- Safety and security

Whilst the Charity receives income from a diverse range of sources, donations and legacy income in particular are unpredictable. There is a risk that declining income could lead to persistent draw down of reserves, especially against a challenging economic backdrop. The financial performance and position of the Charity are reviewed at each Trustee Board so decisions can be made on cost control or additional fundraising activity in a timely manner.

BRISTOL SAMARITANS

TRUSTEES' ANNUAL REPORT (continued) YEAR ENDED 31 MARCH 2025

RISK MANAGEMENT (continued)

The Charity must comply with regulations regarding Fire, Theft, Health and Safety with respect to its branch operations. There could be a risk of financial loss, injury or loss of life in the most extreme circumstances. Samaritans Central Office provides a governance checklist which is used to ensure that the branch is operated in a compliant manner with appropriate safeguards put in place to protect both volunteers and callers.

Damage to the branch building could result in disruption of our service and could also lead to a loss of rental income. We hold an insurance policy which is standardised across Samaritans branches and includes business interruption provision.

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>2024</u>	<u>2023</u>
By telephone	22,218	19,324
By email	4,264	3,633
Face-to-face (outreach)	54	104
Total contacts	26,536	23,061

Nationally, Bristol Samaritans is a significant contributor to national capacity to support callers. We are proud to be a 24/7 branch operating around the clock to support callers, and are the leading branch in the South West for covering the nighttime hours of most need for our callers. We have been able to significantly increase the number of contacts taken by telephone and email from 2023 to 2024, enabled by increasing the number of new volunteers completing training.

(b) Outreach to the General Public

Our outreach activity providing face-to-face emotional support focusses on groups and communities at higher risk of suicide, including the homeless and veterans. We also work in partnership with the Bristol Royal Infirmary, with a referral scheme for patients being discharged from hospital.

We have a longstanding relationship with two local prisons, HMP Bristol and HMP Eastwood Park. The branch prison teams continued to train prisoners in active listening to enable them to offer emotional support to fellow inmates.

(c) Fundraising Events

We see fundraising events as a way to support our work financially whilst also showing people that we are approachable. We regularly participate in coordinated fundraising activities such as Dragon Boat Racing, Bristol Balloon Fiesta, and Sarah Millican concerts, and continue to look for further fundraising opportunities.

(d) Other significant events

Following the completion of the previous directorate, a new Branch Director and Branch Leadership Team were recruited and appointed in Q4 2024.

We have successfully transitioned to the digital Listening Centre platform as part of a project led by Samaritans Central Office to futureproof our service ahead of the nationwide upgrade to digital phone lines.

Samaritans Central Office is working on an on-line chat service to enable people to talk to a Samaritans volunteer via instant messaging, in real time. We are keen to offer this service when it is rolled out to more branches, so need to focus on increasing our capacity accordingly.

**TRUSTEES' ANNUAL REPORT (continued)
YEAR ENDED 31 MARCH 2025**

3) FINANCIAL REVIEW

FINANCIAL POLICIES

These financial statements must comply with statutory requirements and with the branch constitution.

Reserves and Investment Policy

The Financial Policies and Procedures, as approved by the Trustees in June 2025, 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 objectives of the Charity within a reasonable timeframe.
- (2) Restricted funds will be held separately from unrestricted 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 as a designated Operational Reserve so that the operations of the charity are not adversely affected by such fluctuations. The Operational Reserve is set at 18 months of operating expense budget based on average monthly spending over the past three financial years. The average monthly operating expense over the period April 2022 to March 2025 was £5,415 so the Operational Reserve was £97,472 at 31 March 2025.
- (4) The Trustees have designated a Volunteer Experience Reserve, with the intention of using these funds to improve branch facilities based on volunteer feedback. The aim is to support volunteer retention, which is so important as a foundation for the service provided to our callers, by improving the volunteer experience of coming into branch for shifts.
- (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) General Funds are the excess of total funds held by the Charity after providing for the restricted funds, general and specific reserves described above. General Funds were £5,116 at 31 March 2025 (2024: £4,915).

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 additional duties as volunteers (including listening and / or management roles). During the period, 2 Trustees (2024: 4 Trustees) were reimbursed for expenses in performing duties as a Trustee, amounting to £70 (2024: £307).

RESULTS FOR THE PERIOD

Charity income was £89,101 for the year, which was significantly higher than £34,779 in the prior year due to a significant legacy received. Expenditure was £62,733, with the contribution to the Samaritans Central Office comprising over a fifth of this expenditure at £14,170. Overall net assets increased in the year to £622,862, with the majority being the Bristol branch property held at cost of £457,881.

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.

BRISTOL SAMARITANS

TRUSTEES' ANNUAL REPORT (continued) YEAR ENDED 31 MARCH 2025

4) STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)

ORGANISATION OF THE BRISTOL BRANCH

The Charity operates from a building that it owns at 37 St Nicholas Street, in the centre of Bristol. This is staffed by 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. Calls made to the national Samaritans number are automatically directed to a branch which has a phone line available at that time.

Bristol Samaritans 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 support the Director in their role. 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 to be responsible for major functions such as Recruitment, Mentoring, Core Training, Volunteer Support, and Outreach.

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 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.

Approved by the Trustees on 25 September 2025 and signed on their behalf by:



Claire Mead

Director and Chair of Trustee Board

BRISTOL SAMARITANS

TRUSTEES' ANNUAL REPORT (continued) YEAR ENDED 31 MARCH 2025

6) REFERENCE AND ADMINISTRATIVE DETAILS

LEGAL STATUS

Bristol Samaritans is a registered charity, with charity registration number 1168123. It is a Charitable Incorporated Organisation (CIO) governed by constitution adopted at incorporation on 7 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 are The Samaritans of Bristol and The Samaritans Bristol Branch.

OFFICERS AND PROFESSIONAL ADVISERS

Trustees	Claire Mead	(Director and Chair) - appointed October 2024
	Felicity Bates	(Branch Treasurer) - appointed March 2025
	Hana Canter	(Branch Secretary) - appointed April 2024
	Karin Burnett	
	Jack Burrows	
	Lawrence Goodwin	- appointed April 2024
	Helen Slater	- appointed November 2024
	Stephen Lodge	- appointed June 2025
	Susheel Chumber	- resigned October 2024
	Alex Cheremukhin	- resigned March 2025
	Robert Morgan	- resigned October 2024
	Kevin Kirwan	- resigned October 2024
	Samantha De Alwis	- resigned May 2025
	John Dolton	- resigned June 2024
	Kamlesh De Alwis	- resigned April 2025
	Zoe Sofia Moore	- appointed July 2024 and resigned October 2024

Registered Office	37 St Nicholas Street Bristol BS1 1TP
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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
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Bankers and other Financial Advisers	Barclays Bank plc 54 Lombard Street London EC3P 3AH Maxim Financial Planning Ltd 14 Thirlmere Street Patchway Bristol BS34 5PD
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BRISTOL SAMARITANS

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES YEAR ENDED 31 MARCH 2025

I report to the trustees on my examination of the accounts of Bristol Samaritans (the Charity) for the year ended 31 March 2025.

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

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

Date: 25 September 2025

BRISTOL SAMARITANS

STATEMENT OF FINANCIAL ACTIVITIES YEAR ENDED 31 MARCH 2025

	NOTE NO	Unrestricted Funds £	Restricted Funds £	Total Funds Year ended 31 March 2025 £	Total Funds Year ended 31 March 2024 £
Income from:					
<u>Donations and Legacies</u>					
Donations and Legacies	2	65,904	-	65,904	12,045
Local Authority and Prison Grants	3	4,079	-	4,079	4,079
Total Donations and Legacies		69,983	-	69,983	16,124
<u>Investments</u>	4	18,001	-	18,001	17,793
<u>Other Activities</u>	5	1,117	-	1,117	862
Total Income		89,101	-	89,101	34,779
Expenditure on:					
<u>Charitable Activities</u>					
Premises Expenditure	6	21,397	-	21,397	24,498
Contributions to Central Funds	7	14,170	-	14,170	6,113
Operational Expenses	8,9,10	22,465	321	22,786	20,858
Sundry Expenses	11	4,280	-	4,280	10,196
Total Charitable Activities		62,312	321	62,633	61,665
<u>Raising Funds</u>		100	-	100	75
Total Expenditure		62,412	321	62,733	61,740
Other Recognised Gains / (Losses)					
Gains / (Losses) on Investments	14	(3,486)	-	(3,486)	12,112
Net Income / (Expenditure)		23,203	(321)	22,882	(14,849)
Net Movement in Funds		23,203	(321)	22,882	(14,849)
Reconciliation of Funds					
Total Funds Brought Forward	17	599,659	321	599,980	614,829
Total Funds Carried Forward	17	622,862	-	622,862	599,980

The prior year comparative for other recognised gains / (losses) was represented by unrestricted funds.
The prior year comparative for net income / (expenditure) was represented by unrestricted funds except for (£1,879).

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 2025

		31 March 2025	31 March 2024
	NOTE NO	£	£
FIXED ASSETS			
<u>Tangible Fixed Assets</u>			
Freehold Property	13	457,881	457,881
Fixtures and Fittings	13	2,393	3,384
<u>Investments</u>	14	125,677	129,163
		<u>585,951</u>	<u>590,428</u>
CURRENT ASSETS			
Debtors and Prepayments	15	6,469	7,008
Cash at Bank		63,265	15,808
		<u>69,734</u>	<u>22,816</u>
CREDITORS FALLING DUE WITHIN ONE YEAR			
Creditors and Accruals	16	(24,073)	(13,264)
		<u>(24,073)</u>	<u>(13,264)</u>
NET CURRENT ASSETS		<u>45,661</u>	<u>9,552</u>
CREDITORS FALLING DUE WITHIN MORE THAN ONE YEAR			
Rental Deposit Account		-	8,750
Deposit held for Tenants		(8,750)	(8,750)
		<u>(8,750)</u>	<u>-</u>
NET ASSETS		<u>622,862</u>	<u>599,980</u>
FUNDS			
Restricted funds	18	-	321
Unrestricted funds			
Unrestricted - Designated Funds	18	617,746	594,744
Unrestricted - General Funds	18	5,116	4,915
Total funds		<u>622,862</u>	<u>599,980</u>

Approved by the Trustees on 25 September 2025 and signed on their behalf by:

Claire Mead

Claire Mead (Branch Director)

Felicity Bates

Felicity Bates (Branch Treasurer)

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2025

1) ACCOUNTING POLICIES

a) Basis for accounts preparation

The financial statements have been prepared in accordance with the historical cost convention (except where otherwise stated in the accounting policy note) and 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.

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 these 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.

NOTES TO THE FINANCIAL STATEMENTS (continued)
YEAR ENDED 31 MARCH 2025

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 and 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.

Fixtures and fittings are depreciated straight line over 10 years.

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.

BRISTOL SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS (continued) YEAR ENDED 31 MARCH 2025

DETAILS OF ITEMS IN STATEMENT OF FINANCIAL ACTIVITIES AND BALANCE SHEET

INCOME	Unrestricted Funds	Restricted Funds	Total Funds Year ended 31 March 2025	Total Funds Year ended 31 March 2024
	£	£	£	£
2 DONATIONS AND LEGACIES				
Legacies	44,452	-	44,452	1,015
Donations from Trusts	12,149	-	12,149	3,278
Other Donations	8,943	-	8,943	7,225
Gift Aid	360	-	360	527
	<u>65,904</u>	<u>-</u>	<u>65,904</u>	<u>12,045</u>
3 LOCAL AUTHORITY AND PRISON GRANTS				
National Offender Management Service	4,079	-	4,079	4,079
	<u>4,079</u>	<u>-</u>	<u>4,079</u>	<u>4,079</u>
4 INCOME FROM INVESTMENTS				
Rent Received	17,500	-	17,500	17,500
Bank Interest Received	501	-	501	293
	<u>18,001</u>	<u>-</u>	<u>18,001</u>	<u>17,793</u>
5 INCOME FROM OTHER ACTIVITIES				
Fundraising	1,117	-	1,117	862
	<u>1,117</u>	<u>-</u>	<u>1,117</u>	<u>862</u>
TOTAL INCOME	<u>89,101</u>	<u>-</u>	<u>89,101</u>	<u>34,779</u>

Prior year comparatives were represented by unrestricted funds except for income of £1,220 in donations from companies.

BRISTOL SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS (continued) YEAR ENDED 31 MARCH 2025

EXPENDITURE	Unrestricted Funds £	Restricted Funds £	Total Funds Year ended 31 March 2025 £	Total Funds Year ended 31 March 2024 £
6 PREMISES EXPENDITURE				
Water and Sewerage	744	-	744	638
Housekeeping	4,968	-	4,968	4,162
Equipment	1,742	-	1,742	3,889
Repairs and Maintenance	3,438	-	3,438	3,126
Gas and Electricity	4,063	-	4,063	6,489
Insurance	3,605	-	3,605	3,500
Rent and Rates	2,837	-	2,837	2,694
	<u>21,397</u>	<u>-</u>	<u>21,397</u>	<u>24,498</u>
7 CONTRIBUTIONS TO CENTRAL FUNDS				
On income	3,397	-	3,397	964
On reserves	10,773	-	10,773	5,149
	<u>14,170</u>	<u>-</u>	<u>14,170</u>	<u>6,113</u>
8 OPERATIONAL EXPENSES				
Volunteers Expenses	5,713	-	5,713	5,812
Taxis	6,471	-	6,471	5,869
IT	4,195	-	4,195	4,418
Postage, Printing and Stationery	229	-	229	808
Trustee Expenses	70	-	70	307
	<u>16,678</u>	<u>-</u>	<u>16,678</u>	<u>17,214</u>
9 PUBLICITY EXPENSES				
Publicity and Outreach	3,723	321	4,044	2,088
10 GOVERNANCE COSTS				
Independent Examination	1,524	-	1,524	1,452
Legal Fees	450	-	450	18
Reporting Expenses	90	-	90	86
	<u>2,064</u>	<u>-</u>	<u>2,064</u>	<u>1,556</u>
11 SUNDRY EXPENSES				
Depreciation	990	-	990	990
Donations	-	-	-	5,300
Miscellaneous Expenses	3,290	-	3,290	3,906
	<u>4,280</u>	<u>-</u>	<u>4,280</u>	<u>10,196</u>
EXPENDITURE ON CHARITABLE ACTIVITIES	<u>62,312</u>	<u>321</u>	<u>62,633</u>	<u>61,665</u>

Prior year comparatives were represented by unrestricted funds except for volunteers expenses of £1,320 and publicity and outreach expenses of £1,779.

12 EXPENDITURE ABOVE IS STATED AFTER CHARGING:	Total Funds Year ended 31 March 2025 £	Total Funds Year ended 31 March 2024 £
Independent Examination	1,524	1,452
Depreciation	990	990
Trustees' travel expenses	70	307
(2 Trustees were reimbursed during the year (2024: 4)	<u> </u>	<u> </u>

BRISTOL SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS (continued)
YEAR ENDED 31 MARCH 2025

13 TANGIBLE FIXED ASSETS	Freehold Property	Fixtures / Fittings and Equipment	Total
	£	£	£
COST			
Balance at 1 April 2024	457,881	18,955	476,836
Balance at 31 March 2025	457,881	18,955	476,836
DEPRECIATION			
Balance at 1 April 2024	-	15,572	15,572
Charge for year	-	990	990
Balance at 31 March 2025	-	16,562	16,562
NET BOOK VALUE			
At 31 March 2024	457,881	3,383	461,264
At 31 March 2025	457,881	2,393	460,274

14 FIXED ASSET INVESTMENTS	Total Funds Year ended 31 March 2025 £	Total Funds Year ended 31 March 2024 £
Market value at start of year	129,163	117,051
Withdrawals	-	-
Net gain / (loss) on revaluation	(3,486)	12,112
Market value at end of year	125,677	129,163

All investments are listed on a recognised stock exchange.

<u>Analysis of Investment Fund</u>	£	£
Abrdn Ethical Corporate Bond Acc	10,349	10,267
Abrdn Global Sustainable Equity Acc	2,844	3,184
Aegon Ethical Corporate Bond	10,754	10,518
Aegon Ethical Equity Acc	2,314	2,346
CT Responsible Global Equity Acc	2,148	2,259
Eden Tree Sterling Bond Inc	9,666	10,051
FP WHEB Sustainability Acc	6,823	8,092
Janus Henderson Global Sustainable Equity Acc	12,047	12,097
Jupiter Ecology Acc	19,425	20,979
Liontrust Sustainable Future Corporate Bond Inc	10,091	10,464
Liontrust Sustainable Future Global Growth Acc	2,084	2,223
Rathbone Ethical Bond Acc	12,080	11,803
Royal London Sustainable World Trust Acc	22,929	23,249
Schroder QEP Global Core	1,635	1,591
Other non-material funds	488	40
	125,677	129,163

BRISTOL SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS (continued) YEAR ENDED 31 MARCH 2025

15 DEBTORS AND PREPAYMENTS

	Total Funds Year ended 31 March 2025 £	Total Funds Year ended 31 March 2024 £
Trade Debtors	-	15
Prepayments	6,469	6,993
	<u>6,469</u>	<u>7,008</u>

16 CREDITORS AND ACCRUALS

	Total Funds Year ended 31 March 2025 £	Total Funds Year ended 31 March 2024 £
Trade Creditors	8,216	5,335
Accruals and Deferred Income	15,857	7,929
	<u>24,073</u>	<u>13,264</u>

17 MOVEMENT OF FUNDS

	1 April 2024 £	Income £	Expenditure £	Transfers and Gains/Losses £	31 March 2025 £
Restricted Funds	321	-	(321)	-	-
Unrestricted Funds					
Designated - Fixed Assets	461,266	-	(990)	(2)	460,274
Designated - Operational Reserve	93,478	-	-	3,994	97,472
Designated - Volunteer Experience	40,000	-	-	20,000	60,000
General Funds	4,915	89,101	(61,422)	(27,478)	5,116
Total Unrestricted Funds	<u>599,659</u>	<u>89,101</u>	<u>(62,412)</u>	<u>(3,486)</u>	<u>622,862</u>
Total Funds	<u>599,980</u>	<u>89,101</u>	<u>(62,733)</u>	<u>(3,486)</u>	<u>622,862</u>

BRISTOL SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS (continued) YEAR ENDED 31 MARCH 2025

17 MOVEMENT OF FUNDS (continued)

Previous year	1 April 2023 £	Income £	Expenditure £	Transfers and Gains £	31 March 2024 £
Restricted Funds	2,200	1,220	(3,099)	-	321
Unrestricted Funds					
Designated - Fixed Assets	462,256	-	(990)	-	461,266
Designated - Operational Reserve	81,154	-	-	12,324	93,478
Designated - Relocation Reserve	50,000	-	-	(50,000)	-
Designated - Better Bristol Experience	-	-	-	40,000	40,000
General Funds	19,219	33,559	(57,651)	9,788	4,915
Total Unrestricted Funds	612,629	33,559	(58,641)	12,112	599,659
Total Funds	614,829	34,779	(61,740)	12,112	599,980

Restricted Funds

Restricted funding was provided by Great Western Railway in previous years as a multiyear programme to support local volunteer recruitment and outreach by branches on the Great Western Railway route.

Unrestricted Funds

These funds can be used to further the objectives of the Charity at the discretion of the Trustees. During the year, general unrestricted funds to the value of £27,478 were transferred to designated funds to ensure sufficient balances at year end.

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 over the past 3 financial years to accommodate any shortfall in income or unexpected expenditure. The Volunteer Experience fund (formerly referred to as Better Bristol Experience) is designated for branch improvements based on volunteer feedback in order to support higher volunteer retention.

18 NET ASSETS BETWEEN FUNDS

	Tangible fixed assets £	Fixed Asset investments £	Other net assets £	Total £
Restricted funds	-	-	-	-
Unrestricted funds				
Designated funds	460,274	125,677	31,795	617,746
General funds	-	-	5,116	5,116
	460,274	125,677	36,911	622,862
Total Funds	460,274	125,677	36,911	622,862
Previous year				
	Tangible fixed assets £	Fixed Asset investments £	Other net assets £	Total £
Restricted funds	-	-	321	321
Unrestricted funds				
Designated funds	461,266	133,478	-	594,744
General funds	-	(4,315)	9,230	4,915
	461,266	129,163	9,230	599,659
Total Funds	461,266	129,163	9,551	599,980

BRISTOL SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS (continued)
YEAR ENDED 31 MARCH 2025



19 RELATED PARTY TRANSACTIONS

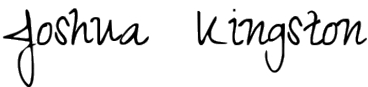
There were no related party transactions in the year other than those disclosed elsewhere in the accounts.

Document Details

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