

KINGSTON SAMARITANS

England & Wales · Charity number 1168320

Details

Other names	KINGSTON UPON THAMES SAMARITANS OR SAMARITANS OF KINGSTON UPON THAMES
Status	Registered
Legal form	CIO
Registered	2016-07-20
Register	View on the Charity Commission register

Contact

Address	2 Wheatfield Way Kingston Upon Thames KT1 2QS
Phone	02085410542
Email	kingston@samaritans.org
Website	www.samaritans.org/branches/kingston-samaritans

Activities

Objects: TO ENABLE PERSONS IN KINGSTON AND THE SURROUNDING AREA AS WELL AS ELSEWHERE WHO ARE EXPERIENCING FEELINGS OF DISTRESS OR DESPAIR, INCLUDING THOSE WHO MAY BE AT RISK OF SUICIDE, TO RECEIVE CONFIDENTIAL EMOTIONAL SUPPORT AT ANY TIME OF THE DAY OR NIGHT IN ORDER TO IMPROVE THEIR EMOTIONAL HEALTH AND TO REDUCE THE INCIDENCE OF SUICIDE. TO PROMOTE A BETTER UNDERSTANDING IN SOCIETY OF SUICIDE, SUICIDAL BEHAVIOUR AND THE VALUE OF EXPRESSING FEELINGS WHICH MAY OTHERWISE LEAD TO SUICIDE OR IMPAIRED EMOTIONAL HEALTH; AND TO COLLABORATE WITH AND SUPPORT SAMARITANS CENTRAL CHARITY AND ITS AFFILIATED BRANCHES IN FULFILLING THESE OBJECTS.

Activities: We provide emotional support to people experiencing feelings of distress, including those which may lead to suicidal thoughts. We support callers via telephone, email, text and face to face in our branch.

Classification

- **How:** Provides Services
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives
- **Who:** The General Public/mankind

Geography

- Kingston Upon Thames

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£64,317	£56,808	-	-
2024-03-31	£39,171	£56,517	-	-
2023-03-31	£53,303	£53,571	-	-
2022-03-31	£50,354	£48,195	-	-
2021-03-31	£45,919	£44,543	-	-

Trustees

Name	Role	Appointed
Joanne Catherine Nicholds	Chair	2025-03-31
Helen Prins		2025-04-30
Katharine Gibson		2024-09-05
Michael David Searby		2025-07-29
Paul Bialkowski		2024-04-17
Rhea Newman		2025-09-16
Sumita Dave		2022-04-20

Linked charities

- THE KINGSTON ON THAMES SAMARITANS (1168320-1)

Accounts

Charity registration number 1168320 (England and Wales)

KINGSTON SAMARITANS
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

KINGSTON SAMARITANS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	J Nicholds	(Appointed 31 March 2025)
	S Dave	
	P Bialkowski	(Appointed 17 April 2024)
	K Gibson	(Appointed 5 September 2024)
	J Lancaster	(Appointed 5 September 2024)
	H Prins	(Appointed 30 April 2025)
	M Searby	(Appointed 29 July 2025)
Charity number (England and Wales)	1168320	
Principal address	2 Wheatfield Way Kingston upon Thames Surrey KT12QS	
Independent examiner	F J Wilde FCCA MBA DChA Warner Wilde 4 Marigold Drive Bisley Surrey GU24 9SF	

KINGSTON SAMARITANS

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KINGSTON SAMARITANS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

Purpose:

To enable persons in Kingston and the surrounding area as well as elsewhere who are experiencing feelings of distress or despair, including those who may be at risk of suicide, to receive confidential emotional support at any time of the day or night in order to improve their emotional health and to reduce the incidence of suicide.

To promote a better understanding in society of suicide, suicidal behaviour and the value of expressing feelings which may otherwise lead to suicide or impaired emotional health; and

To collaborate with and support Samaritans Central Charity and its affiliated branches in fulfilling these Objects.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

KINGSTON SAMARITANS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance

Our main emotional support service is provided by at least two listening volunteers in our branch taking phone calls and answering emails. This support is offered seven days a week, 365 days a year, day, and night. We aim to be there for callers who are experiencing distress, including suicidal thoughts.

The unique nature of our service, the confidential and anonymous support we offer to all our callers means we are not able to document the individual impacts of our calls. However, the national charity continues to seek ways to capture these impacts.

In the year April 2024 to March 2025, Kingston Samaritans spent nearly 7,000 hours answering over 24,000 phone calls and replying to 3,300 emails from callers. At the current time our 'in-person' face to face (f2f) caller service within branch is still suspended but our volunteers continue to give f2f support when undertaking Outreach activities in the community.

The total hours Kingston Samaritans volunteers have dedicated to Samaritans is considerably higher than the hours listed above. Our Branch volunteer numbers fluctuate but we have 170 who are actively involved in responding to callers but also in keeping our Branch open and operating. Our volunteers also have to recruit and train new volunteers, keep our volunteers' knowledge up to date, be there at the end of each shift to give support needed by volunteers who have just finished taking calls and raise over £52,000 a year to keep the branch open.

Listening to our callers and providing emotional support can be challenging. We have a structure to care for our volunteers in this work. Our volunteer and caller support teams, with our specially trained leaders, work hard to enable our trained volunteers help our callers while maintaining personal well-being.

Our Outreach Team works within our local community with various activities. These have included: attending Kingston College's Fresher Week and Kingston University's Wellbeing week to increase the young people's awareness of the Samaritan service; visiting local railway stations to distribute leaflets to increase awareness and to give post-incident support to staff and passengers; supporting a local project once a month, for refugees and the homeless, to offer emotional support and raise awareness of the Samaritans; participating in local suicide prevention and mental health groups. This team has also developed a schools' team. It has made several visits into schools to attend wellbeing events and to lead workshop sessions.

Our Prison Outreach Team continues to work to encourage and train Listeners for the Listener scheme in HMP Wandsworth, both by phone and in person.

We continue to maintain an up-to-date website and active Twitter presence.

2024-2025 was another busy year for our volunteer recruitment and training teams as we continued to have high levels of interest in becoming a Samaritans volunteer with our branch. 48 volunteers began our very vigorous training during the year. Our new volunteers undertake over six months of training before becoming listening volunteers. In addition, our active volunteers undertake mandatory continuous development every year. Our recruitment, selection and training teams are adapted to working online and offer hybrid sessions for meetings.

We are funded by voluntary donations. The trustees continue to be very appreciative of the continued financial support from individuals, local organisations and grant makers that allow us to provide our services.

The trustees also wish to thank the phenomenal efforts of our hard-working volunteers, leadership team and generous supporters and donors that have enabled us to be there in the important work of emotionally supporting our callers.

Risk management

The trustees have considered the principal risks to which the organisation is exposed and have developed strategies to mitigate the effects of these where possible.

KINGSTON SAMARITANS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Financial Review

The financial statements are prepared in compliance with the Statement of Recommended Practice ("The Charity SORP").

During the year ended 31 March 2025, the charity made a surplus of £7,509 (2024 deficit £17,346). Income for the year comprised £20,000 of Restricted income and £44,317 of Unrestricted income.

At 31 March 2025 the charity had cash balances of £66,011 (2024: £86,492).

Restricted funds comprise funds that can only be used in accordance with the intentions of the donor. At 31 March 2025 the charity had Restricted funds of £10,050 (2024: £8,000). These funds were spent in the 24/25 financial year.

Unrestricted funds comprise all other funds, including freehold property, other tangible assets and funds which have been designated by the trustees for a specific purpose. The charity aims to retain sufficient reserves to maintain our financial sustainability over the medium term. At 31 March 2025 the charity had Unrestricted funds of £868,240, of which: £807,020 represented the value of our freehold property; £19,950 represented other tangible assets.

Funding

Income was £64,317, a little more than the previous year. It continues to be a difficult environment for raising funds, both from individuals and local organisations. Grants and donations have allowed us to continue providing support to those in distress. We are always very grateful to the many individuals and organisations that support us so generously.

The charity would like to thank: Mike Searby, Albert Hunt, the Offer Group Limited; Kingston Horticultural, Berrylands Christmas Fair, Kingston Nursing Assoc, South Western Railway, the customers of Kingston Lottery, various payroll donation schemes and the many smaller churches, trusts, charities and other local groups for their generosity.

We also appreciate all the donations from individuals, especially from those who donate regularly. We value all these donations and try to apply these to our charitable activities in a careful manner.

Expenditure

Expenditure during the period was £56,808, very slightly above the previous year. On property upkeep, the biggest addition to our assets was the installation and commissioning of solar panels with an accompanying battery. This was financed by a very generous donation and should enable us to benefit from reduced electricity costs in future years as evidenced already by a Q1 35% reduction which, if sustained, would allow us to recoup the installation costs over three to four years. The other major work was the replacement of the Lossnay air compressor and accompanying refurbishment of the operations room. The costs of this work were paid for by grants and donations.

Other costs include telephone charges, computer equipment, insurance, Kingston Council non-domestic rates, volunteer travel costs, branch cleaning, part-time administrative support, fundraising costs and materials for our local outreach activities in the university, colleges, schools and the wider community. These costs are reviewed periodically, so for example telephone costs were reduced by a change of supplier. We also contribute to Samaritans Central Charity funds by way of an annual 'New Branch Contribution'.

KINGSTON SAMARITANS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Reserves Policy

The charity holds designated funds for specific expenditure that can be foreseen by the trustees. Over and above these designated funds, the charity will hold general free reserves to cover unforeseen items of expenditure or shortfalls in income. This level of general free reserves is intended to ensure that contractual obligations for contract payments and direct debits can be met. The charity policy is that this general free reserve will be maintained within a range of a year's operating costs. For this purpose, the level of operating costs is the highest annual figure over the previous three years. As at 31 March 2025, the unrestricted general free reserves totalled £53,702(excluding tangible assets of £825,591). Over the last three years, the highest annual operating cost was £56,517, in the year to 31 March 2024. Hence, the general free reserves position represents 10 months of expenditure and is therefore within stated policy.

Fixed Assets

The freehold property at 2 Wheatfield Way, Kingston, KT1 2QS, is valued at cost. Fixed assets costing more than £1,000 are capitalised on a straight-line basis for the estimated useful life. Other fixed assets are fully costed during the year of purchase. This freehold property allows the charity to operate without having to pay commercial rents. This property is held in the name of the charity.

Structure, governance and management

The charity is constituted as a Charitable incorporated Organisation (CIO), registered charity number 1168320 and is governed by its constitution dated 1st October 2016.

The trustees who served during the year and up to the date of signature of the financial statements were:

J Nicholds	(Appointed 31 March 2025)
S Gerrard	(Resigned 31 March 2025)
E Hasan	(Resigned 5 September 2024)
D Neill	(Resigned 5 September 2024)
H Murphy	(Resigned 5 September 2024)
S Dave	
S Yeates	(Resigned 5 September 2024)
M Sanger	(Resigned 22 March 2025)
P Bialkowski	(Appointed 17 April 2024)
K Gibson	(Appointed 5 September 2024)
J Lancaster	(Appointed 5 September 2024)
H Prins	(Appointed 30 April 2025)
M Searby	(Appointed 29 July 2025)
T Davies	(Appointed 5 September 2024 and resigned 3 May 2025)

The trustees are elected by the members, the serving Samaritans in the branch, at the Annual General Meeting. Up to two trustees may be appointed by the existing trustees to identify gaps in expertise on the Charity's Board of Trustees. Such trustees are required to retire and seek re-election at the next AGM.

KINGSTON SAMARITANS

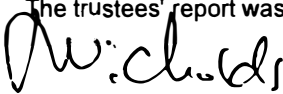
TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Structure, governance and management

The charity is constituted as a Charitable incorporated Organisation (CIO), registered charity number 1168320 and is governed by its constitution dated 1st October 2016. The trustees of the charity are responsible for its general management. In addition, a team of assistant and deputy directors support the Branch Director in the day-to-day operational management of the caller listening service and volunteer support services. Kingston Samaritans is an affiliated branch of the Samaritans. The nature of service delivery is governed by an Operating Agreement with the Samaritans Central Charity.

The Branch Director represents the branch at the Samaritans Council of Management meeting and at regional councils and oversees all aspects of branch work in relation to the service it provides to callers and management of volunteers. The branch trustees and a representative of the Samaritans Central Charity consult with all branch members as to who should be appointed as Branch Director for a term of three years. At the beginning of each new Branch Director term, Samaritans Central Charity conducts a branch quality review process. This was last undertaken at our branch in November 2022. The Assessors arranged a number of meetings with our volunteers and probed our principal activities. This review did not provide a formal rating, but our Regional Director wrote to thank the branch for completing a 'very good review'. The next review is due later in 2025 and is currently in preparation under the new Branch Director's term.

The trustees' report was approved by the Board of Trustees.



.....
J Nicholds
Trustee



.....
J Lancaster
Trustee

Date: 19 August 2025

KINGSTON SAMARITANS

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF KINGSTON SAMARITANS

I report to the trustees on my examination of the financial statements of Kingston Samaritans (the charity) for the year ended 31 March 2025.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

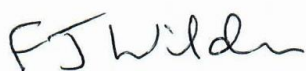
Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

I have completed my examination. I confirm that no 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 Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 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.



F J Wilde FCCA MBA DChA

Warner Wilde
4 Marigold Drive
Bisley
Surrey
GU24 9SF
Date: 21st October 2025

KINGSTON SAMARITANS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

Current financial year		Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
	Notes					
Income from:						
Donations and legacies	3	39,218	-	20,000	59,218	29,772
Charitable activities	4	3,380	-	-	3,380	7,501
Investments	5	1,719	-	-	1,719	1,898
Total income		<u>44,317</u>	<u>-</u>	<u>20,000</u>	<u>64,317</u>	<u>39,171</u>
Expenditure on:						
Raising funds	6	744	-	-	744	2,899
Charitable activities	7	37,111	1,003	17,950	56,064	53,618
Total expenditure		<u>37,855</u>	<u>1,003</u>	<u>17,950</u>	<u>56,808</u>	<u>56,517</u>
Net income/(expenditure)		6,462	(1,003)	2,050	7,509	(17,346)
Transfers between funds		8,121	(8,121)	-	-	-
Net movement in funds	9	14,583	(9,124)	2,050	7,509	(17,346)
Reconciliation of funds:						
Fund balances at 1 April 2024		853,657	22,124	8,000	883,781	901,127
Fund balances at 31 March 2025		<u>868,240</u>	<u>13,000</u>	<u>10,050</u>	<u>891,290</u>	<u>883,781</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

KINGSTON SAMARITANS

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

Prior financial year		Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes				
Income from:					
Donations and legacies	3	27,322	-	2,450	29,772
Charitable activities	4	7,501	-	-	7,501
Investments	5	1,898	-	-	1,898
Total income		<u>36,721</u>	<u>-</u>	<u>2,450</u>	<u>39,171</u>
Expenditure on:					
Raising funds	6	2,643	-	256	2,899
Charitable activities	7	43,613	6,851	3,154	53,618
Total expenditure		<u>46,256</u>	<u>6,851</u>	<u>3,410</u>	<u>56,517</u>
Net income		(9,535)	(6,851)	(960)	(17,346)
Transfers between funds		<u>(5,975)</u>	<u>5,975</u>	<u>-</u>	<u>-</u>
Net movement in funds	9	(15,510)	(876)	(960)	(17,346)
Reconciliation of funds:					
Fund balances at 1 April 2023		<u>869,167</u>	<u>23,000</u>	<u>8,960</u>	<u>901,127</u>
Fund balances at 31 March 2024		<u>853,657</u>	<u>22,124</u>	<u>8,000</u>	<u>883,781</u>

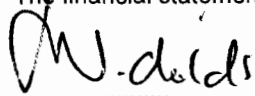
KINGSTON SAMARITANS

BALANCE SHEET

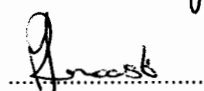
AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	13		825,591		806,644
Current assets					
Debtors	14	3,340		5,002	
Cash at bank and in hand		66,011		81,490	
		69,351		86,492	
Creditors: amounts falling due within one year	15	(3,652)		(9,355)	
Net current assets			65,699		77,137
Total assets less current liabilities			891,290		883,781
The funds of the charity					
Restricted income funds	16		10,050		8,000
Unrestricted funds - general	19		868,240		853,657
Unrestricted funds - designated	17		13,000		22,124
			891,290		883,781

The financial statements were approved by the trustees on 19 August 2025



J Nicholds
Trustee



J Lancaster
Trustee

KINGSTON SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Kingston Samaritans is a charitable incorporated organisation.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements 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 Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

KINGSTON SAMARITANS

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

1 Accounting policies

(Continued)

1.5 Expenditure

Liabilities are recognised when either a constructive or legal obligation is identified.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	0% impairment review
Plant and equipment	7 years straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

KINGSTON SAMARITANS

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

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	39,218	20,000	59,218	25,622	2,450	28,072
Legacies	-	-	-	1,000	-	1,000
Donated goods and services	-	-	-	700	-	700
	<u>39,218</u>	<u>20,000</u>	<u>59,218</u>	<u>27,322</u>	<u>2,450</u>	<u>29,772</u>

KINGSTON SAMARITANS

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

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Charitable activities		
Services provided under contract	2,039	2,039
Other income	1,341	5,462
	<u>3,380</u>	<u>7,501</u>

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	<u>1,719</u>	<u>1,898</u>

6 Expenditure on raising funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Fundraising and publicity						
Other fundraising costs	<u>744</u>	<u>-</u>	<u>744</u>	<u>2,643</u>	<u>256</u>	<u>2,899</u>

KINGSTON SAMARITANS

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

7 Expenditure on charitable activities

	Charitable activities 2025 £	Charitable activities 2024 £
Direct costs		
Staff costs	11,333	10,970
Depreciation and impairment	1,003	376
New Branch Contribution	-	1,195
Wandsworth Expenses	1,022	1,279
Payroll costs	-	170
Telephone	2,760	3,718
Computer Expenses	500	2,179
Volunteer Expenses	4,061	4,407
	<u>20,679</u>	<u>24,294</u>
Share of support and governance costs (see note 8)		
Support	34,232	28,198
Governance	1,153	1,126
	<u>56,064</u>	<u>53,618</u>
Analysis by fund		
Unrestricted funds - general	37,111	43,613
Unrestricted funds - designated	1,003	6,851
Restricted funds	17,950	3,154
	<u>56,064</u>	<u>53,618</u>

8 Support costs allocated to activities

	2025 £	2024 £
Council Tax and Business Rates	4,624	4,601
Utilities	4,632	4,889
Insurance	4,169	4,158
Printing, Postage and Stationery	1,118	1,157
Property Upkeep	19,018	12,367
Other Cleaning and Sanitation	70	196
Sundry Expenses	601	830
Governance costs	1,153	1,126
	<u>35,385</u>	<u>29,324</u>
Analysed between:		
Charitable activities	<u>35,385</u>	<u>29,324</u>

KINGSTON SAMARITANS

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

8 Support costs allocated to activities (Continued)

	2025 £	2024 £
Governance costs comprise:		
Audit fees	1,153	1,126
	<u>1,153</u>	<u>1,126</u>

9 Net movement in funds

	2025 £	2024 £
--	-----------	-----------

The net movement in funds is stated after charging/(crediting):

Fees payable for the independent examination of the charity's financial statements	1,153	1,126
Depreciation of owned tangible fixed assets	1,003	376
	<u>1,003</u>	<u>376</u>

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

11 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Part time administrator	1	1
Part time cleaner	1	1
Total	<u>2</u>	<u>2</u>

Employment costs	2025 £	2024 £
Wages and salaries	10,650	10,970
Social security costs	683	-
	<u>11,333</u>	<u>10,970</u>

There were no employees whose annual remuneration was more than £60,000.

12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

KINGSTON SAMARITANS

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

13 Tangible fixed assets

	Freehold land and buildings £	Plant and equipment £	Total £
Cost			
At 1 April 2024	807,020	-	807,020
Additions	-	19,950	19,950
At 31 March 2025	807,020	19,950	826,970
Depreciation and impairment			
At 1 April 2024	-	376	376
Depreciation charged in the year	-	1,003	1,003
At 31 March 2025	-	1,379	1,379
Carrying amount			
At 31 March 2025	807,020	18,571	825,591
At 31 March 2024	800,000	6,644	806,644

14 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Other debtors	1,250	1,251
Prepayments and accrued income	2,090	3,751
	3,340	5,002

15 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	203	-
Accruals and deferred income	3,449	9,355
	3,652	9,355

KINGSTON SAMARITANS

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

16 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
National Lottery Community Fund	7,000	-	(7,000)	-
Rotary Club of Twickenham upon Thames	1,000	-	(1,000)	-
Solar panels	-	20,000	(9,950)	10,050
	<u>8,000</u>	<u>20,000</u>	<u>(17,950)</u>	<u>10,050</u>
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
National Lottery Community Fund	7,000	-	-	7,000
Rotary Club of Twickenham upon Thames	1,000	-	-	1,000
Kingston Nursing Association	960	-	(960)	-
South Western Railway	-	2,450	(2,450)	-
	<u>8,960</u>	<u>2,450</u>	<u>(3,410)</u>	<u>8,000</u>

National Lottery Community Fund - Funding for installation of Lossnay heated air system in operations room

Rotary Club of Twickenham upon Thames - Funding for operations room insulation

Kingston Nursing Association - Volunteer training expenses

South Western Railway - Volunteer recruitment, training and community outreach

Solar panels- Donation given to contribute towards the cost of solar panels.

KINGSTON SAMARITANS

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

17 Unrestricted funds - designated

These are unrestricted funds which are material to the charity's activities.

	At 1 April 2024 £	Resources expended £	Transfers £	At 31 March 2025 £
Compressor in garage	6,624	-	(6,624)	-
Maintenance	-	-	5,000	5,000
New telephone sets	1,000	-	(1,000)	-
Dilapidation repairs, internal & external 5 yearly decorating	6,000	(1,003)	(4,997)	-
Fixtures and fittings	-	-	3,000	3,000
Soundproofing for operations room	5,000	-	(5,000)	-
External painting	-	-	3,000	3,000
Building improvements	3,500	-	(3,500)	-
IT	-	-	2,000	2,000
	<u>22,124</u>	<u>(1,003)</u>	<u>(8,121)</u>	<u>13,000</u>

Previous year:	At 1 April 2023 £	Resources expended £	Transfers £	At 31 March 2024 £
Compressor in garage	7,000	(376)	-	6,624
New telephone sets	1,000	(365)	365	1,000
Dilapidation repairs, internal & external 5 yearly decorating	7,000	(3,300)	2,300	6,000
Soundproofing for operations room	5,000	-	-	5,000
Building improvements	3,000	(2,810)	3,310	3,500
	<u>23,000</u>	<u>(6,851)</u>	<u>5,975</u>	<u>22,124</u>

18 Analysis of net assets between funds

	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:				
Tangible assets	814,538	1,003	10,050	825,591
Current assets/(liabilities)	53,702	11,997	-	65,699
	<u>868,240</u>	<u>13,000</u>	<u>10,050</u>	<u>891,290</u>

KINGSTON SAMARITANS

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

18 Analysis of net assets between funds

(Continued)

	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:				
Tangible assets	800,000	6,644	-	806,644
Current assets/(liabilities)	53,657	15,480	8,000	77,137
	<u>853,657</u>	<u>22,124</u>	<u>8,000</u>	<u>883,781</u>

19 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
Compressor in garage	6,624	-	-	(6,624)	-
Maintenance	-	-	-	5,000	5,000
New telephone sets	1,000	-	-	(1,000)	-
Dilapidation repairs, internal & external 5 yearly decorating	6,000	-	(1,003)	(4,997)	-
External painting	-	-	-	3,000	3,000
IT	-	-	-	2,000	2,000
Soundproofing for operations room	5,000	-	-	(5,000)	-
Building improvements	3,500	-	-	(3,500)	-
Fixtures and fittings	-	-	-	3,000	3,000
General funds	<u>831,533</u>	<u>44,317</u>	<u>(36,852)</u>	<u>16,242</u>	<u>855,240</u>
	<u>853,657</u>	<u>44,317</u>	<u>(37,855)</u>	<u>8,121</u>	<u>868,240</u>
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
General funds	<u>869,167</u>	<u>36,721</u>	<u>(46,256)</u>	<u>(5,975)</u>	<u>853,657</u>

20 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

Accounts

Charity registration number 1168320

KINGSTON SAMARITANS
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

KINGSTON SAMARITANS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	J Nicholds S Gerrard E Hasan D Neill H Murphy S Dave S Yeates M Sanger P Bialkowski	(Appointed 10 October 2023) (Appointed 17 April 2024)
Charity number	1168320	
Principal address	2 Wheatfield Way Kingston upon Thames Surrey KT12QS	
Independent examiner	F J Wilde FCCA MBA DChA Warner Wilde 4 Marigold Drive Bisley Surrey GU24 9SF	

KINGSTON SAMARITANS

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KINGSTON SAMARITANS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

Purpose:

- To enable persons in Kingston and the surrounding area as well as elsewhere who are experiencing feelings of distress or despair, including those who may be at risk of suicide, to receive confidential emotional support at any time of the day or night in order to improve their emotional health and to reduce the incidence of suicide.
- To promote a better understanding in society of suicide, suicidal behaviour and the value of expressing feelings which may otherwise lead to suicide or impaired emotional health; and
- To collaborate with and support Samaritans Central Charity and its affiliated branches in fulfilling these Objects.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Our main emotional support service is provided by at least two listening volunteers in our branch taking phone calls and answering emails. This support is offered seven days a week, 365 days a year, day, and night. We aim to be there for callers who are experiencing distress, including suicidal thoughts.

The unique nature of our service, the confidential and anonymous support we offer to all our callers means we are not able to document the individual impacts of our calls. However, the national charity continues to seek ways to capture these impacts.

In the year April 2023 to March 2024, Kingston Samaritans spent nearly 7,000 hours answering nearly 24,000 phone calls and replying to 3,500 emails from callers. At the current time our 'in-person' face to face (f2f) caller service within branch is still suspended but our volunteers have given f2f support when undertaking Outreach activities in the community.

The total hours Kingston Samaritans volunteers have dedicated to Samaritans is considerably higher than the hours listed above. Our Branch volunteer numbers fluctuate but we have 170 who are actively involved in responding to callers but also in keeping our Branch open and operating. Our volunteers also have to recruit and train new volunteers, keep our volunteers' knowledge up to date, be there at the end of each shift to give support needed by volunteers who have just finished taking calls and raise over £52,000 a year to keep the branch open.

KINGSTON SAMARITANS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Listening to our callers and providing emotional support can be challenging. We have a structure to care for our volunteers in this work. Our volunteer and caller support teams, with our specially trained leaders, work hard to enable our trained volunteers help our callers while maintaining personal well-being.

Our Outreach Team works within our local community with various activities. These have included: attending Kingston College's Fresher Week and Kingston University's Wellbeing week to increase the young people's awareness of the Samaritan service; visiting local railway stations to distribute leaflets to increase awareness and to give post-incident support to staff and passengers; supporting a local project once a month, for refugees and the homeless, to offer emotional support and raise awareness of the Samaritans; participating in local suicide prevention and mental health groups. This team has also developed a schools' team. It has made several visits into schools to attend wellbeing events and to lead workshop sessions.

Our Prison Outreach Team continues to work to encourage and train Listeners for the Listener scheme in HMP Wandsworth, both by phone and in person.

We continue to maintain an up-to-date website and active Twitter presence.

2023-2024 was a busy year for our volunteer recruitment and training teams as we continued to have very high levels of interest in becoming a Samaritans volunteer with our branch. 50 volunteers began our very vigorous training during the year. Our new volunteers undertake over six months of training before becoming listening volunteers. In addition, our active volunteers undertake mandatory continuous development every year. Our recruitment, selection and training teams have adapted to working online and offer hybrid sessions for meetings.

We are funded by voluntary donations. The trustees continue to be very appreciative of the continued financial support from individuals, local organisations and grant makers that allow us to provide our services.

The trustees also wish to thank the phenomenal efforts of our hard-working volunteers, leadership team and generous supporters and donors that have enabled us to be there in the important work of emotionally supporting our callers.

Risk management

The trustees have considered the principal risks to which the organisation is exposed and have developed strategies to mitigate the effects of these where possible.

Financial Review

The Financial Statements

The financial statements are prepared in compliance with the Statement of Recommended Practice ("The Charity SORP").

During the year ended 31 March 2024, the charity made an overall deficit of £17,346 (2023 deficit £268). Income for the year comprised £2,450 of Restricted income and £36,721 of Unrestricted income.

At 31 March 2024 the charity had cash balances of £81,490 (2023: £100,123).

Restricted funds comprise funds that can only be used in accordance with the intentions of the donor. At 31 March 2024 the charity had Restricted funds of £8,000 (2023: £8,960). These funds will be largely spent early in the next financial year.

Unrestricted funds comprise all other funds, including freehold property, other tangible assets and funds which have been designated by the trustees for a specific purpose. The charity aims to retain sufficient reserves to maintain our financial sustainability over the medium term. At 31 March 2024 the charity had Unrestricted funds of £875,781, of which: £800,000 represented the value of our freehold property; £6,644 represented other tangible assets; and funds valued at £22,124 were designated for uses such as aircon compressor replacement, property maintenance, property upgrades and soundproofing in the operations room.

KINGSTON SAMARITANS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Funding

Income was £39,171, lower than the previous year. It has been a more difficult environment for raising funds, both from individuals and local organisations. Grants and donations have allowed us to continue providing support to those in distress. We are always very grateful to the many individuals and organisations that support us so generously.

The charity would like to thank: the Offer Group Limited; South Western Railway; BP; The Alfred Charitable Trust; the Kenneth Hargreaves Charitable Trust; Walters Kluwer; the Sybilla and Leo Friedler Charitable Trust; All Saints Church, Kingston; St Mary's Church, Twickenham; Surbiton Hill Methodist Church Network Fellowship; 2nd Cuddington (Rowe) Scout Group; Alexander Drive Parade; The Teddington Society; Teddington Flower Festival; Greenfield Estate; The Wych Elm pub; Eclipse Choir; Orpheus Choir; customers of Amazon Smile; and customers of Kingston Lottery.

We also appreciate all the donations from individuals, especially from those who donate regularly. We value all these donations and try to apply these to our charitable activities in a careful manner.

The income also includes £700 of goods donated to the charity.

We closed the Kingston Samaritans 100+ Club during the financial year. We are very grateful to all those involved in organising and supporting this lottery over many years.

Expenditure

Expenditure during the period was £56,517, higher than the previous year. Inflation impacted on many of our costs. Property Upkeep costs remained high with roof repairs and work in the training room to expand listener shift capacity. We also replaced the air conditioning compressor: this cost was capitalised and so spread over seven years in the financial statements. Other costs include telephone charges, computer equipment, insurance, Kingston Council non-domestic rates, volunteer travel costs, branch cleaning, part-time administrative support, fundraising costs and materials for our local outreach activities in the university, colleges, schools and the wider community. We also contribute to developing new branches through a levy to the Samaritans Central Charity.

In the next financial year, at the time of signing this annual report, we have already installed a Lossnay air heating system for the operations room; removed an internal space in the operations to expand capacity; improved heat insulation in the operations room; added more sound insulation in the operations room and decorated some internal parts of the branch.

Reserves Policy

The charity holds designated funds for specific expenditure that can be foreseen by the trustees. Over and above these designated funds, the charity will hold general free reserves to cover unforeseen items of expenditure or shortfalls in income. This level of general free reserves is intended to ensure that contractual obligations for contract payments and direct debits can be met. The charity policy is that this general free reserve will be maintained within a range of a year's operating costs. For this purpose, the level of operating costs is the highest annual figure over the previous three years. As at 31 March 2024, the unrestricted general free reserves totalled £47,013 (excluding tangible assets of £806,644). Over the last three years, the highest annual operating cost was £56,517, in the year to 31 March 2024. Hence, the general free reserves position represents 10.0 months of expenditure and is therefore within stated policy.

Fixed Assets

The freehold property at 2 Wheatfield Way, Kingston, KT1 2QS, is valued at cost. Fixed assets costing more than £1,000 are capitalised on a straight line basis for the estimated useful life. Other fixed assets are fully costed during the year of purchase. This freehold property allows the charity to operate without having to pay commercial rents. This property is held in the name of the charity.

Structure, governance and management

The charity is constituted as a Charitable incorporated Organisation (CIO), registered charity number 1168320 and is governed by its constitution dated 1st October 2016.

KINGSTON SAMARITANS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

The trustees who served during the year and up to the date of signature of the financial statements were:

J Nicholds	
M Pakenham	(Resigned 31 March 2024)
S Gerrard	
A Haji	(Resigned 10 October 2023)
E Hasan	
D Neill	
H Murphy	
S Dave	
S Yeates	
M Sanger	(Appointed 10 October 2023)
P Bialkowski	(Appointed 17 April 2024)

The trustees are elected by the members, the serving Samaritans in the branch, at the Annual General Meeting. Up to two trustees may be appointed by the existing trustees to identify gaps in expertise on the Charity's Board of Trustees. Such trustees are required to retire and seek re-election at the next AGM.

Structure, governance and management

The charity is constituted as a Charitable incorporated Organisation (CIO), registered charity number 1168320 and is governed by its constitution dated 1st October 2016. The trustees of the charity are responsible for its general management. In addition, a team of assistant and deputy directors support the Branch Director in the day-to-day operational management of the caller listening service and volunteer support services. Kingston Samaritans is an affiliated branch of the Samaritans. The nature of service delivery is governed by an Operating Agreement with the Samaritans Central Charity.

The Branch Director represents the branch at the Samaritans Council of Management meeting and at regional councils and oversees all aspects of branch work in relation to the service it provides to callers and management of volunteers. The branch trustees and a representative of the Samaritans Central Charity consult with all branch members as to who should be appointed as Branch Director for a term of three years.

At the beginning of each new Branch Director term, Samaritans Central Charity conducts a branch quality review process. This was last undertaken at our branch in November 2022. The Assessors arranged a number of meetings with our volunteers and probed our principal activities. This review did not provide a formal rating, but our Regional Director wrote to thank the branch for completing a 'very good review'.

The trustees' report was approved by the Board of Trustees.



S Gerrard

Trustee

Date: 17.07.24

KINGSTON SAMARITANS

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF KINGSTON SAMARITANS

I report to the trustees on my examination of the financial statements of Kingston Samaritans (the charity) for the year ended 31 March 2024.

Responsibilities and basis of report

As the 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 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

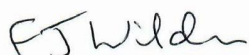
Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.



F J Wilde FCCA MBA DChA

Warner Wilde
4 Marigold Drive
Bisley
Surrey
GU24 9SF

Dated: ..19..July.2024

KINGSTON SAMARITANS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

Current financial year		Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
	Notes					
Income from:						
Donations and legacies	3	27,322	-	2,450	29,772	40,354
Charitable activities	4	7,501	-	-	7,501	12,574
Investments	5	1,898	-	-	1,898	375
Total income		<u>36,721</u>	<u>-</u>	<u>2,450</u>	<u>39,171</u>	<u>53,303</u>
Expenditure on:						
Raising funds	6	2,643	-	256	2,899	2,557
Charitable activities	7	43,613	6,851	3,154	53,618	51,014
Total expenditure		<u>46,256</u>	<u>6,851</u>	<u>3,410</u>	<u>56,517</u>	<u>53,571</u>
Net expenditure		<u>(9,535)</u>	<u>(6,851)</u>	<u>(960)</u>	<u>(17,346)</u>	<u>(268)</u>
Transfers between funds		<u>(5,975)</u>	<u>5,975</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds		<u>(15,510)</u>	<u>(876)</u>	<u>(960)</u>	<u>(17,346)</u>	<u>(268)</u>
Reconciliation of funds:						
Fund balances at 1 April 2023		<u>869,167</u>	<u>23,000</u>	<u>8,960</u>	<u>901,127</u>	<u>901,395</u>
Fund balances at 31 March 2024		<u><u>853,657</u></u>	<u><u>22,124</u></u>	<u><u>8,000</u></u>	<u><u>883,781</u></u>	<u><u>901,127</u></u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

KINGSTON SAMARITANS

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

Prior financial year		Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes				
Income from:					
Donations and legacies	3	31,354	-	9,000	40,354
Charitable activities	4	12,574	-	-	12,574
Investments	5	375	-	-	375
Total income		44,303	-	9,000	53,303
Expenditure on:					
Raising funds	6	2,557	-	-	2,557
Charitable activities	7	38,357	12,617	40	51,014
Total expenditure		40,914	12,617	40	53,571
Net income/(expenditure)		3,389	(12,617)	8,960	(268)
Transfers between funds		15,383	(15,383)	-	-
Net movement in funds		18,772	(28,000)	8,960	(268)
Reconciliation of funds:					
Fund balances at 1 April 2022		850,395	51,000	-	901,395
Fund balances at 31 March 2023		869,167	23,000	8,960	901,127

KINGSTON SAMARITANS

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	12		806,644		800,000
Current assets					
Debtors	13	5,002		9,028	
Cash at bank and in hand		81,490		100,123	
		<u>86,492</u>		<u>109,151</u>	
Creditors: amounts falling due within one year	14	<u>9,355</u>		<u>8,024</u>	
Net current assets			77,137		101,127
Total assets less current liabilities			<u>883,781</u>		<u>901,127</u>
The funds of the charity					
Restricted income funds	15		8,000		8,960
Unrestricted funds - general			853,657		869,167
Unrestricted funds - designated	16		<u>22,124</u>		<u>23,000</u>
			<u>883,781</u>		<u>901,127</u>

The financial statements were approved by the trustees on

J Nicholds

J Nicholds
Trustee

Sabin Gerrard

S Gerrard
Trustee

17 July 2024

KINGSTON SAMARITANS

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

1 Accounting policies

Charity information

Kingston Samaritans is a charitable incorporated organisation.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements 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 Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

KINGSTON SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.5 Expenditure

Liabilities are recognised when either a constructive or legal obligation is identified.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	0% impairment review
Plant and equipment	7 years straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

KINGSTON SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	25,622	2,450	28,072	30,694	9,000	39,694
Legacies receivable	1,000	-	1,000	-	-	-
Donated goods and services	700	-	700	660	-	660
	<u>27,322</u>	<u>2,450</u>	<u>29,772</u>	<u>31,354</u>	<u>9,000</u>	<u>40,354</u>

KINGSTON SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

4 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Charitable activities		
Sale of goods	-	-
Services provided under contract	2,039	2,607
Other income	5,462	9,967
	<u>7,501</u>	<u>12,574</u>

5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	<u>1,898</u>	<u>375</u>

6 Expenditure on raising funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Fundraising and publicity						
Other fundraising costs	<u>2,643</u>	<u>256</u>	<u>2,899</u>	<u>2,557</u>	<u>-</u>	<u>2,557</u>

KINGSTON SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

7 Charitable activities

	Charitable Expenditure 2024 £	Charitable Expenditure 2023 £
Staff costs	10,970	12,324
Depreciation and impairment	376	-
New Branch Contribution	1,195	2,627
Wandsworth Expenses	1,279	908
Payroll Costs	170	158
Telephone	3,718	2,285
Computer Expenses	2,179	1,478
Volunteer expenses	4,407	3,588
	<u>24,294</u>	<u>23,369</u>
Share of support costs (see note 8)	28,198	26,505
Share of governance costs (see note 8)	1,126	1,140
	<u>53,618</u>	<u>51,014</u>
Analysis by fund		
Unrestricted funds - general	43,613	38,357
Unrestricted funds - [description]	6,851	12,617
Restricted funds	3,154	40
	<u>53,618</u>	<u>51,014</u>

8 Support costs allocated to activities

	2024 £	2023 £
Council Tax and Business Rates	4,601	4,435
Utilities	4,889	(317)
Insurance	4,158	3,528
Printing, Postage and Stationery	1,157	1,167
Property Upkeep	12,367	16,428
Other Cleaning and Sanitation	196	323
Sundry Expenses	830	941
Governance costs	1,126	1,140
	<u>29,324</u>	<u>27,645</u>
Analysed between:		
Charitable activities	<u>29,324</u>	<u>27,645</u>

KINGSTON SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

8 Support costs allocated to activities (Continued)

	2024 £	2023 £
Governance costs comprise:		
Independent Examiners Fee	1,126	1,140
	<u>1,126</u>	<u>1,140</u>

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Part time administrator	1	1
Part time cleaner	1	1
Total	<u>2</u>	<u>2</u>

	2024 £	2023 £
Employment costs		
Wages and salaries	10,970	12,324

There were no employees whose annual remuneration was more than £60,000.

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

KINGSTON SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

12 Tangible fixed assets

	Freehold land and buildings £	Plant and equipment £	Total £
Cost			
At 1 April 2023	800,000	-	800,000
Additions	-	7,020	7,020
At 31 March 2024	800,000	7,020	807,020
Depreciation and impairment			
Depreciation charged in the year	-	376	376
At 31 March 2024	-	376	376
Carrying amount			
At 31 March 2024	800,000	6,644	806,644
At 31 March 2023	800,000	-	800,000

13 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Other debtors	1,251	3,030
Prepayments and accrued income	3,751	5,998
	5,002	9,028

14 Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	9,355	8,024

KINGSTON SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

15 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
National Lottery Community Fund	7,000	-	-	7,000
Rotary Club of Twickenham upon Thames	1,000	-	-	1,000
Kingston Nursing Association	960	-	(960)	-
South Western Railway	-	2,450	(2,450)	-
	<u>8,960</u>	<u>2,450</u>	<u>(3,410)</u>	<u>8,000</u>
Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	At 31 March 2023 £
National Lottery Community Fund	-	7,000	-	7,000
Rotary Club of Twickenham upon Thames	-	1,000	-	1,000
Kingston Nursing Association	-	1,000	(40)	960
	<u>-</u>	<u>9,000</u>	<u>(40)</u>	<u>8,960</u>

National Lottery Community Fund - Funding for installation of Lossnay heated air system in operations room

Rotary Club of Twickenham upon Thames - Funding for operations room insulation

Kingston Nursing Association - Volunteer training expenses

South Western Railway - Volunteer recruitment, training and community outreach

KINGSTON SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

16 Unrestricted funds - designated

These are unrestricted funds which are material to the charity's activities.

	At 1 April 2023 £	Resources expended £	Transfers £	At 31 March 2024 £
Compressor in garage	7,000	(376)	-	6,624
New telephone sets	1,000	(365)	365	1,000
Dilapidation repairs, internal & external 5 yearly decorating	7,000	(3,300)	2,300	6,000
Soundproofing for operations room	5,000	-	-	5,000
Building improvements	3,000	(2,810)	3,310	3,500
	<u>23,000</u>	<u>(6,851)</u>	<u>5,975</u>	<u>22,124</u>
Previous year:	At 1 April 2022 £	Resources expended £	Transfers £	At 31 March 2023 £
Compressor in garage	7,000	-	-	7,000
IT Equipment for improved communication	5,000	(70)	(4,930)	-
New telephone sets	1,000	(57)	57	1,000
Dilapidation repairs, internal & external 5 yearly re-decoration	20,000	(12,190)	(810)	7,000
Fixture and fitting replacements	9,000	(300)	(8,700)	-
Soundproofing for operations room	5,000	-	-	5,000
Building improvements	4,000	-	(1,000)	3,000
	<u>51,000</u>	<u>(12,617)</u>	<u>(15,383)</u>	<u>23,000</u>

17 Analysis of net assets between funds

	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
Fund balances at 31 March 2024 are represented by:				
Tangible assets	800,000	6,644	-	806,644
Current assets/(liabilities)	53,657	15,480	8,000	77,137
	<u>853,657</u>	<u>22,124</u>	<u>8,000</u>	<u>883,781</u>

KINGSTON SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

17 Analysis of net assets between funds

(Continued)

	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £
Fund balances at 31 March 2023 are represented by:				
Tangible assets	800,000	-	-	800,000
Current assets/(liabilities)	69,167	23,000	8,960	101,127
	<u>869,167</u>	<u>23,000</u>	<u>8,960</u>	<u>901,127</u>

18 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

Accounts

Charity registration number 1168320

KINGSTON SAMARITANS
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

KINGSTON SAMARITANS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

J Nicholds
M Pakenham
S Gerrard
A Haji
E Hasan
D Neill
H Murphy
S Dave
S Yeates

(Appointed 20 April 2022)
(Appointed 20 April 2022)

Charity number

1168320

Principal address

2 Wheatfield Way
Kingston upon Thames
Surrey
KT12QS

Independent examiner

F J Wilde FCCA MBA DChA
Warner Wilde
4 Marigold Drive
Bisley
Surrey
GU24 9SF

KINGSTON SAMARITANS

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KINGSTON SAMARITANS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

Purpose:

- To enable persons in Kingston and the surrounding area as well as elsewhere who are experiencing feelings of distress or despair, including those who may be at risk of suicide, to receive confidential emotional support at any time of the day or night in order to improve their emotional health and to reduce the incidence of suicide.
- To promote a better understanding in society of suicide, suicidal behaviour and the value of expressing feelings which may otherwise lead to suicide or impaired emotional health; and
- To collaborate with and support Samaritans Central Charity and its affiliated branches in fulfilling these Objects.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Our main emotional support service is provided by at least two listening volunteers in our branch taking phone calls and answering emails. This support is offered seven days a week, 365 days a year, day, and night. We aim to be there for callers who are experiencing distress, including suicidal thoughts.

The unique nature of our service, the confidential and anonymous support we offer to all our callers means we are not able to document the individual impacts of our calls. However, the national charity continues to seek ways to capture these impacts.

In the year April 2022 to March 2023, Kingston Samaritans spent over 7,300 hours answering 24,540 phone calls and replying to 3,547 emails from callers. At the current time our 'in-person' face to face caller service is still suspended.

The total hours Kingston Samaritans volunteers have dedicated to Samaritans is considerably higher than the hours listed above. Our Branch volunteer numbers fluctuate but we have 170 who are actively involved in responding to callers but also in keeping our Branch open and operating. Our volunteers have to raise over £50,000 a year to keep the branch open as well as training new volunteers and keeping our volunteers' knowledge up to date.

Listening to our callers and providing emotional support can be challenging. We have a structure to care for our volunteers in this work. Our specially trained leaders, volunteer and caller support teams work hard to enable our trained volunteers help our callers while maintaining personal well-being.

Our Outreach team works within our local community with various activities. These have included: attending Kingston College's fresher week and Kingston University's Wellbeing week to increase the young people's awareness of the Samaritan service; visiting local railway stations to distribute leaflets to increase awareness and to give post-incident support to staff and passengers; supporting a local project once a month, for refugees and the homeless, to offer emotional support and raise awareness of the Samaritans; participating in local suicide prevention and mental health groups; and advising on crisis signage for Bentall's shopping complex and Kingston Bridge. This team is also starting to develop a schools' team, with support from another branch, and has made two visits into local schools.

KINGSTON SAMARITANS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Our Prison Outreach Team continues to work to encourage and train Listeners for the Listener scheme in HMP Wandsworth, both by phone and in person.

We continue to maintain an up-to-date website and active Twitter presence.

2022-2023 was a busy year for our volunteer recruitment and training teams as we continued to have very high levels of interest in becoming a Samaritans volunteer. 50 volunteers began our very vigorous training during the year. Our new volunteers undertake over six months of training before becoming listening volunteers. In addition, our active volunteers undertake mandatory continuous development every year. Our recruitment, selection and training teams have adapted to working online and are now able to offer hybrid sessions for meetings.

We are funded by voluntary donations. The trustees continue to be very appreciative of the continued financial support from individuals, local organisations and grant makers that allow us to provide our service.

We were honoured to receive a High Sheriff Special Recognition Award made by The High Sheriff of Greater London on 25th April 2022 for our 'public spirited contribution to the community' and for our 'acts of thoughtfulness and kindness during the C-19 Pandemic'. The trustees appreciate this public recognition of our volunteers' dedication, hard work and emotional support for others.

The trustees wish to thank the phenomenal efforts of our hard-working volunteers, leadership team and generous supporters and donors that have enabled us to be there in the important work of emotionally supporting our callers.

Risk management

The trustees have considered the principal risks to which the organisation is exposed and have developed strategies to mitigate the effects of these where possible.

Financial Review

Funding

Income was £53,303, higher than the previous year. Generous grants and donations have allowed us to continue providing support to those in distress. We are always very grateful to the many individuals and organisations that support us so generously.

The charity would like to thank: the National Lottery Community Fund; the Offer Group Limited; The Grocers' Charity; The Alfred Charitable Trust; the Kenneth Hargreaves Charitable Trust; All Saints Church, Kingston; St Mary's Church, Twickenham; Hampton Wick Baptist Church; New Malden Methodist Church; Surbiton Hill Methodist Church Network Fellowship; Kingston Nursing Association; Waterstones, Kingston branch; Rotary Club of Twickenham upon Thames; Inner Wheel Club of Kingston upon Thames; BRaG Residents Association; Addison Garden Allotment Association; Strawberry Hill Golf Club; 2nd Cuddington (Rowe) Scout Group; Surbiton Club for the Blind; Euphonix Choir; Orpheus Choir; Sarah Millican; customers of Amazon Smile; and customers of Kingston Lottery.

Our donations from individuals also grew this year, especially from those who donate regularly. We value all these donations and try to apply these to our charitable activities in a careful manner.

Our net income was also helped by a final leakage allowance payment from Castle Water; £2,653 was booked to Other Income; and £5,812 was booked to Utilities.

The income also includes £660 of goods donated to the charity.

Expenditure

Expenditure during the period was £53,571, higher than the previous year. Inflation impacted on many of our costs. Property Upkeep costs were much higher as we worked through a backlog of work that had been delayed because of Covid. We completed the external decoration to our branch building. Other property projects have been carried over into the next financial year, partly because of related grant applications. Utility costs were a net positive, reflecting the leakage allowance payment discussed above.

KINGSTON SAMARITANS

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

We anticipate higher expenditure during the next 12 month period, largely from the outstanding property projects. These include a new heating and ventilation system for our volunteers working in the branch, additional heat insulation for our operations room and internal decorations.

The Financial Statements

The financial statements are prepared in compliance with the Statement of Recommended Practice ("The Charity SORP").

During the year ended 31 March 2023, the charity made an overall deficit of £268 (2022 surplus £2,159). Income for the year comprised £9,000 of Restricted income and £44,303 of Unrestricted income.

At 31 March 2023 the charity had cash balances of £100,123 (2022: £102,185).

Restricted funds comprise funds that can only be used in accordance with the intentions of the donor. At 31 March 2023 the charity had Restricted funds of £8,960 (2022: £0).

Unrestricted funds comprise all other funds, including freehold property and funds which have been designated by the trustees for a specific purpose. The charity aims to retain sufficient reserves to maintain our financial sustainability over the medium term. At 31 March 2023 the charity had Unrestricted funds of £892,167, of which £800,000 represented the value of our freehold property and funds valued at £23,000 were designated for uses such as equipment replacement, expected property maintenance and planned property upgrades.

Reserves Policy

The charity holds designated funds for specific expenditure that can be foreseen by the trustees. Over and above these designated funds, the charity will hold general free reserves to cover unforeseen items of expenditure or shortfalls in income. This level of general free reserves is intended to ensure that contractual obligations for contract payments and direct debits can be met. The charity policy is that this general free reserve will be maintained within a range of a year's operating costs. For this purpose, the level of operating costs will be the highest annual figure over the previous three years. As at 31 March 2023 the unrestricted general free reserves totalled £69,167 (excluding the property of £800,000). Over the last three years, the highest annual operating cost was £53,571 in the year to 31 March 2023. Hence, the general free reserves position represents 15.5 months of expenditure and is therefore outside stated policy. The trustees expect the general free reserves position to move back within stated policy during the next financial year as a result of planned property projects.

Fixed Assets

The freehold property at 2 Wheatfield Way, Kingston, KT1 2QS, is valued at cost. Other fixed assets are fully costed during the year of purchase. This freehold property allows the charity to operate without having to pay commercial rents. This property is held in the name of the charity.

Structure, governance and management

The charity is constituted as a Charitable incorporated Organisation (CIO), registered charity number 1168320 and is governed by its constitution dated 1st October 2016.

The trustees who served during the year and up to the date of signature of the financial statements were:

J Nicholds
M Pakenham
S Gerrard
A Haji
E Hasan
D Neill
H Murphy
S Dave

(Appointed 20 April 2022)

KINGSTON SAMARITANS

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

S Yeates

(Appointed 20 April 2022)

The trustees' report was approved by the Board of Trustees.



.....
S Gerrard

Trustee

Dated: 27 JULY 2023

KINGSTON SAMARITANS

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF KINGSTON SAMARITANS

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

Responsibilities and basis of report

As the 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 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

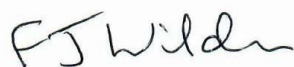
Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.



F J Wilde FCCA MBA DChA

Warner Wilde
4 Marigold Drive
Bisley
Surrey
GU24 9SF

Dated: 1 August 2023
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KINGSTON SAMARITANS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

Current financial year

		Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
	Notes					
<u>Income from:</u>						
Donations and legacies	3	31,354	-	9,000	40,354	40,121
Charitable activities	4	12,574	-	-	12,574	10,155
Investments	5	375	-	-	375	78
Total income		44,303	-	9,000	53,303	50,354
<u>Expenditure on:</u>						
Fundraising, raising awareness & publicity	6	2,557	-	-	2,557	2,487
Charitable activities	7	38,357	12,617	40	51,014	45,708
Total expenditure		40,914	12,617	40	53,571	48,195
Net incoming resources before transfers		3,389	(12,617)	8,960	(268)	2,159
Net incoming resources before transfers		3,389	(12,617)	8,960	(268)	2,159
Gross transfers between funds		15,383	(15,383)	-	-	-
Net income for the year/ Net movement in funds		18,772	(28,000)	8,960	(268)	2,159
Fund balances at 1 April 2022		850,395	51,000	-	901,395	899,236
Fund balances at 31 March 2023		869,167	23,000	8,960	901,127	901,395

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

KINGSTON SAMARITANS

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

Prior financial year

		Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes				
<u>Income from:</u>					
Donations and legacies	3	30,321	-	9,800	40,121
Charitable activities	4	10,155	-	-	10,155
Investments	5	78	-	-	78
Total income		<u>40,554</u>	<u>-</u>	<u>9,800</u>	<u>50,354</u>
<u>Expenditure on:</u>					
Fundraising, raising awareness & publicity	6	<u>2,087</u>	<u>-</u>	<u>400</u>	<u>2,487</u>
Charitable activities	7	<u>32,469</u>	<u>3,839</u>	<u>9,400</u>	<u>45,708</u>
Total expenditure		<u>34,556</u>	<u>3,839</u>	<u>9,800</u>	<u>48,195</u>
Net incoming resources before transfers		5,998	(3,839)	-	2,159
Gross transfers between funds		(3,839)	3,839	-	-
Net income for the year/ Net movement in funds		2,159	-	-	2,159
Fund balances at 1 April 2021		848,236	51,000	-	899,236
Fund balances at 31 March 2022		<u>850,395</u>	<u>51,000</u>	<u>-</u>	<u>901,395</u>

KINGSTON SAMARITANS

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	11		800,000		800,000
Current assets					
Debtors	12	9,028		7,354	
Cash at bank and in hand		100,123		102,185	
		<u>109,151</u>		<u>109,539</u>	
Creditors: amounts falling due within one year	13	<u>(8,024)</u>		<u>(8,144)</u>	
Net current assets			101,127		101,395
Total assets less current liabilities			<u>901,127</u>		<u>901,395</u>
Income funds					
Restricted funds	14		8,960		-
<u>Unrestricted funds</u>					
Designated funds	15	23,000		51,000	
General unrestricted funds		<u>869,167</u>		<u>850,395</u>	
			892,167		901,395
			<u>901,127</u>		<u>901,395</u>

27 July 2023

The financial statements were approved by the Trustees on



M Pakenham
Trustee



S Gerrard
Trustee

KINGSTON SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

Kingston Samaritans is a charitable incorporated organisation.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements 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 Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

KINGSTON SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.5 Expenditure

Liabilities are recognised when either a constructive or legal obligation is identified.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	0% impairment review
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

KINGSTON SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds general 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds general 2022 £	Restricted funds 2022 £	Total 2022 £
Donations and gifts	30,694	9,000	39,694	29,721	9,800	39,521
Donated goods and services	660	-	660	600	-	600
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

KINGSTON SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

4 Charitable activities

	Charitable Income 2023 £	Charitable Income 2022 £
Services provided under contract	2,607	3,453
Other income	9,967	6,702
	<u>12,574</u>	<u>10,155</u>

5 Investments

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
Interest receivable	375	78
	<u>375</u>	<u>78</u>

6 Fundraising, raising awareness & publicity

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £	Restricted funds 2022 £	Total 2022 £
<u>Fundraising and publicity</u>				
Other fundraising costs	2,557	2,087	400	2,487
	<u>2,557</u>	<u>2,087</u>	<u>400</u>	<u>2,487</u>

KINGSTON SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

7 Charitable activities

	Charitable Expenditure 2023 £	Charitable Expenditure 2022 £
Staff costs	12,324	11,446
New Branch Contribution	2,628	3,803
Wandsworth Expenses	908	1,364
Payroll Costs	158	153
Telephone	2,285	3,262
Computer Expenses	1,478	673
Volunteer expenses	3,588	2,817
	<u>23,369</u>	<u>23,519</u>
Share of support costs (see note 8)	26,505	21,169
Share of governance costs (see note 8)	1,140	1,020
	<u>51,014</u>	<u>45,708</u>
Analysis by fund		
Unrestricted funds - general	38,357	32,469
Unrestricted funds - designated	12,617	3,839
Restricted funds	40	9,400
	<u>51,014</u>	<u>45,708</u>

KINGSTON SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

8 Support costs

	Support costs £	Governance costs £	2023 £	Support costs £	Governance costs £	2022 £
Council Tax and Business Rates	4,435	-	4,435	4,423	-	4,423
Utilities	(317)	-	(317)	6,417	-	6,417
Insurance	3,528	-	3,528	3,164	-	3,164
Printing, Postage and Stationery	1,167	-	1,167	588	-	588
Property Upkeep	16,428	-	16,428	9,912	-	9,912
Other Cleaning and Sanitation	323	-	323	950	-	950
Sundry Expenses	941	-	941	604	-	604
Provision for Water Rates	-	-	-	(4,889)	-	(4,889)
IE Fees	-	1,140	1,140	-	1,020	1,020
	<u>26,505</u>	<u>1,140</u>	<u>27,645</u>	<u>21,169</u>	<u>1,020</u>	<u>22,189</u>
Analysed between Charitable activities	<u>26,505</u>	<u>1,140</u>	<u>27,645</u>	<u>21,169</u>	<u>1,020</u>	<u>22,189</u>

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Part time administrator	1	1
Part time cleaner	1	1
Total	<u>2</u>	<u>2</u>
Employment costs	2023 £	2022 £
Wages and salaries	<u>12,324</u>	<u>11,446</u>

KINGSTON SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

10 Employees (Continued)

There were no employees whose annual remuneration was more than £60,000.

11 Tangible fixed assets

Freehold land and buildings £

Cost

At 1 April 2022	800,000
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At 31 March 2023	800,000
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Carrying amount

At 31 March 2023	800,000
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At 31 March 2022	800,000
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12 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Prepayments and accrued income	9,028	7,354

13 Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	8,024	8,144

KINGSTON SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

14 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds		
	Incoming resources £	Resources expended £	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
Pears Foundation	4,800	(4,800)	-	-	-	-
DHSC Suicide Prevention Fund	5,000	(5,000)	-	-	-	-
National Lottery Community Fund	-	-	-	7,000	-	7,000
Rotary Club of Twickenham upon Thames	-	-	-	1,000	-	1,000
Kingston Nursing Association	-	-	-	1,000	(40)	960
	<u>9,800</u>	<u>(9,800)</u>	<u>-</u>	<u>9,000</u>	<u>(40)</u>	<u>8,960</u>

National Lottery Community Fund - Funding for installation of Lossnay heated air system in operations room

Rotary Club of Twickenham upon Thames - Funding for operations room insulation

Kingston Nursing Association - Volunteer training expenses

KINGSTON SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

15 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2021 £	Resources expended £	Transfers £	Balance at 1 April 2022 £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Compressor in garage	7,000	-	-	7,000	-	-	7,000
IT equipment for improved communication	5,000	-	-	5,000	(70)	(4,930)	-
New telephone sets	1,000	-	-	1,000	(58)	58	1,000
Dilapidation repairs, internal & external 5 yearly decorating	18,000	(1,628)	3,628	20,000	(12,190)	(810)	7,000
Fixture and fitting replacement	12,000	(833)	(2,167)	9,000	(300)	(8,700)	-
Improved security	3,000	(1,378)	(1,622)	-	-	-	-
Soundproofing for operations room	5,000	-	-	5,000	-	-	5,000
Building improvements	-	-	4,000	4,000	-	(1,000)	3,000
	51,000	(3,839)	3,839	51,000	(12,618)	(15,382)	23,000

KINGSTON SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

16	Analysis of net assets between funds	Unrestricted funds		Designated funds		Restricted funds		Total		Unrestricted funds		Designated funds		Restricted funds		Total	
		2023	£	2023	£	2023	£	2023	£	2022	£	2022	£	2022	£	2022	£
	Fund balances at 31 March 2023 are represented by:																
	Tangible assets	800,000		-		-		800,000		800,000		-		-		800,000	
	Current assets/(liabilities)	69,167		23,000		8,960		101,127		50,395		51,000		-		101,395	
		<u>869,167</u>		<u>23,000</u>		<u>8,960</u>		<u>901,127</u>		<u>850,395</u>		<u>51,000</u>		<u>-</u>		<u>901,395</u>	

KINGSTON SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

17 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

Accounts

Charity registration number 1168320

KINGSTON SAMARITANS
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

KINGSTON SAMARITANS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

J Nicholds
M Pakenham
S Gerrard
A Haji
E Hasan
D Neill
H Murphy
S Dave (Appointed 20 April 2022)
S Yeates (Appointed 20 April 2022)

Charity number

1168320

Principal address

2 Wheatfield Way
Kingston upon Thames
Surrey
KT12QS

Independent examiner

F J Wilde FCCA MBA DChA
Warner Wilde
4 Marigold Drive
Bisley
Surrey
GU24 9SF

KINGSTON SAMARITANS

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KINGSTON SAMARITANS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their annual report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

Purpose:

- To enable persons in Kingston and the surrounding area as well as elsewhere who are experiencing feelings of distress or despair, including those who may be at risk of suicide, to receive confidential emotional support at any time of the day or night in order to improve their emotional health and to reduce the incidence of suicide.
- To promote a better understanding in society of suicide, suicidal behaviour and the value of expressing feelings which may otherwise lead to suicide or impaired emotional health; and
- To collaborate with and support Samaritans Central Charity and its affiliated branches in fulfilling these Objects.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Our main emotional support service is provided by at least two listening volunteers in our branch taking phone calls and answering emails. This service is undertaken seven days a week, 365 days a year, day, and night. We aim to be there for callers who are experiencing distress, including suicidal thoughts.

It is worth noting that the unique nature of our service and the confidential and anonymous support we offer to all our callers means we are not able to document the individual impacts of our calls. However, the national charity continues to seek ways to capture these impacts.

The Coronavirus pandemic has meant a very different set of challenges for Kingston Samaritans branch. The Secretary of State acknowledged the critical nature of our volunteer-led service and volunteers had permission to continue to travel to the branch to undertake our listening shifts in all lockdowns. We are very proud of our volunteers for 'keeping the shifts running' in such uncertain times.

The trustees recognise the phenomenal efforts of the volunteers and branch leadership who rallied around to ensure that the branch was able to stay open and volunteers able to operate our phone and email service from our branch in safe conditions. Our 'in-person' face to face caller service is still paused due to the coronavirus situation.

In the year April 2021 to March 2022, the Kingston Samaritans branch spent over 7,000 hours answering more than 25,000 contacts from callers. Over 80% of these contacts were on the phone. The others were answering emails.

The total hours Kingston Samaritans volunteers have dedicated to Samaritans is considerably higher than the listed hours above. Our Branch volunteers' numbers fluctuate but we have well over 140 who are actively involved in or assisting our work. Kingston Samaritan volunteers give many hours to support our callers and keep our Branch operating.

KINGSTON SAMARITANS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

With the easing of COVID restrictions we started to reach out to our local community again. Our Outreach team attended Kingston College's fresher week and Kingston University's Wellbeing week to increase the young people's awareness of the Samaritan service. We went to local railway stations both to distribute leaflets to increase awareness and to give post-incident support to staff and passengers. Our Outreach team also joined local Suicide Prevention and mental health group meetings.

Our Prison Outreach Team worked to encourage and train the Listeners for the Listener scheme in HMP Wandsworth, both by phone and in person.

We continue to maintain an up-to-date website and active Twitter presence.

Listening to our callers and providing emotional support can be challenging. We have a structure to care for our volunteers in this work. Our specially trained leaders, volunteer and caller support teams work hard to enable our trained volunteers to help our callers while maintaining personal well-being.

2021 -2022 was a busy year for our volunteer recruitment and training teams as we continued to have very high levels of interest in becoming a Samaritans volunteer. 44 volunteers began our very vigorous training during the year. Our new volunteers undertake over six months of training before becoming listening volunteers and our active volunteers undertake mandatory continuous training each year. Our recruitment, selection and training teams have all adapted to work online. This is a remarkable achievement for a volunteer organisation.

We are funded by voluntary donations. The trustees continue to be very appreciative of the continued financial support from individuals, local organisations and grant makers that allow us to provide our service.

The trustees wish to thank the phenomenal efforts of our hard-working volunteers, leadership team and generous supporters and donors that have enabled us to be there in the important work of emotionally supporting our callers.

Risk management

The trustees have considered the principal risks to which the organisation is exposed and have developed strategies to mitigate the effects of these where possible.

Structure, governance and management

The charity is constituted as a Charitable incorporated Organisation (CIO), registered charity number 1168320 and is governed by its constitution dated 1st October 2016. The trustees of the charity are responsible for its general management. In addition, a team of assistant and deputy directors support the Branch Director in the day-to-day operational management of the caller listening service and volunteer support services. Kingston Samaritans is an affiliated branch of the Samaritans. The nature of service delivery is governed by an Operating Agreement with the Samaritans Central Charity.

The Branch Director represents the branch at the Samaritans Council of Management meeting and at regional councils and oversees all aspects of branch work in relation to the service it provides to callers and management of volunteers. The branch trustees and a representative of the Samaritans Central Charity consult with all branch members as to who should be appointed as Branch Director for a term of three years.

At the beginning of each directorate, Samaritans Central Charity conduct a branch review process. The branch underwent such a review in January 2020 and will undergo the next review later in 2022.

KINGSTON SAMARITANS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

The trustees would like to thank Mona Saha for her three years of service as Branch Director. This is an unpaid, volunteer role with considerable management responsibilities. It has been particularly difficult maintaining our service through the Covid period. It is commendable that we only closed for one day, while we completed our risk assessment and detailed our Covid protocols to maintain a safe working environment for our listening volunteers.

Sabina Gerrard took over as Branch Director on 21 March 2022. Sabina has been a listening volunteer for 10 years and has undertaken many management roles within the branch.

The trustees are elected by the members, the serving Samaritans in the branch, at the Annual General Meeting. Up to two trustees may be appointed by the existing trustees to identify gaps in expertise on the Charity's Board of Trustees. Such trustees are required to retire and seek re-election at the next AGM.

Sumita Dave and Sean Yates have been co-opted as trustees. They will step down as co-opted trustees and stand for election at the next AGM.

Financial review

Funding

Income was £50,354, higher than the previous year. Some fundraising activities, such as cash collections and most activity-type sponsored events remained difficult during the year due to Covid-related restrictions. Generous grants and donations have allowed us to continue providing support to those in distress. We are always very grateful to the many individuals and organisations that support us so generously.

The charity would like to thank: the Pears Foundation; DHSC Suicide Prevention Fund; The Grocers' Charity; The Alfred Charitable Trust; Kerry Foods; John Lewis; Waitrose; All Saints Church, Kingston; St Mary's Church, Twickenham; St John's Church, Kingston; Kingston Nursing Association; Inner Wheel Club of Kingston upon Thames; Maple Village WI; BRaG Residents Association; Esher Church of England High School; Strawberry Hill Golf Club; Surbiton Club for the Blind; and customers of Amazon Smile.

Our donations from individuals also grew this year, especially from those who donate regularly. We value all these donations and try to apply these to our charitable activities in a careful manner.

The income also includes £600 of goods donated to the charity.

Expenditure

Expenditure during the period was £48,195, higher than the previous year. We paid normal Business Rates for the year. Property Upkeep costs were much higher as we worked through a backlog of work that had been delayed because of Covid. Cleaning expenses (part of staff costs) remained high as we maintained daily cleaning during the Covid period. Staff costs also rose with more hours worked by our Administrator.

During this period we were billed £7,820 for water lost in the previous year and related waste water charges. We anticipated this and made a provision for the lost water charges of £4,889 in the 20-21 year. We applied for a loss allowance and received £5,118 from Castle Water and Thames Water. We believe that the leak may have existed since 2016 and have an outstanding complaint to recover more of the water charges since that time.

We would anticipate higher expenditure during the next period. We anticipate much higher levels of property maintenance and plan to install a new heating and ventilation system for our volunteers working in the branch.

KINGSTON SAMARITANS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

The Financial Statements

The financial statements are prepared in compliance with the Statement of Recommended Practice ("The Charity SORP").

During the year ended 31 March 2022, the charity made an overall surplus of £2,159 (2021 surplus £1,376). Income for the year comprised £9,800 of Restricted income and £40,554 of Unrestricted income.

At 31 March 2022 the charity had cash balances of £102,185 (2021: £106,764).

Restricted funds comprise funds that can only be used in accordance with the intentions of the donor. Unrestricted funds comprise all other funds, including freehold property and funds which have been designated by the trustees for a specific purpose. The charity aims to retain sufficient reserves to maintain our financial sustainability over the medium term. Funds valued at £51,000 have been designated for uses such as equipment replacement, expected property maintenance and planned property upgrades.

Reserves Policy

The charity holds designated funds for specific expenditure that can be foreseen by the trustees. Over and above these designated funds, the charity will hold general free reserves to cover unforeseen items of expenditure or shortfalls in income. This level of general free reserves is intended to ensure that contractual obligations for contract payments and direct debits can be met. This general free reserve will be maintained within a range of a year's operating costs. For this purpose, the level of operating costs will be the highest annual figure over the previous three years. As at 31 March 2022 the unrestricted general free reserve totalled £50,395 (excluding the property of £800,000). Over the last three years, the highest annual operating cost was £51,090, in the year to 31 March 2020. Hence, the general free reserve position represents 11.8 months of expenditure and is therefore within stated policy.

Fixed Assets

The freehold property at 2 Wheatfield Way, Kingston, KT1 2QS, is valued at cost. Other fixed assets are fully costed during the year of purchase. This freehold property allows the charity to operate without having to pay commercial rents. This property is held in the name of the charity.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is a Charitable Incorporated Organisation.

The trustees who served during the year and up to the date of signature of the financial statements were:

M Saha (Resigned 21 March 2022)

J Nicholds

M Pakenham

A Deuchar (Resigned 24 June 2021)

S Gerrard

A Haji

E Hasan

D Neill

H Murphy

S Dave (Appointed 20 April 2022)

S Yeates (Appointed 20 April 2022)

KINGSTON SAMARITANS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

The trustees' report was approved by the Board of Trustees.

A handwritten signature in black ink, appearing to read 'S Gerrard', written over a dotted line.

S Gerrard

Trustee

Dated: 13th July 2022

KINGSTON SAMARITANS

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF KINGSTON SAMARITANS

I report to the trustees on my examination of the financial statements of Kingston Samaritans (the charity) for the year ended 31 March 2022.

Responsibilities and basis of report

As the 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 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.



F J Wilde FCCA MBA DChA

Warner Wilde
4 Marigold Drive
Bisley
Surrey
GU24 9SF

Dated: 28 July 2022

KINGSTON SAMARITANS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2022

Current financial year

		Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
	Notes					
<u>Income from:</u>						
Donations and legacies	3	30,321	-	9,800	40,121	34,917
Charitable activities	4	10,155	-	-	10,155	10,723
Investments	5	78	-	-	78	279
Total income		40,554	-	9,800	50,354	45,919
<u>Expenditure on:</u>						
Fundraising, raising awareness & publicity	6	2,087	-	400	2,487	2,675
Charitable activities	7	32,469	3,839	9,400	45,708	41,868
Total expenditure		34,556	3,839	9,800	48,195	44,543
Net incoming resources before transfers		5,998	(3,839)	-	2,159	1,376
Net incoming resources before transfers		5,998	(3,839)	-	2,159	1,376
Gross transfers between funds		(3,839)	3,839	-	-	-
Net income for the year/ Net movement in funds		2,159	-	-	2,159	1,376
Fund balances at 1 April 2021		848,236	51,000	-	899,236	897,860
Fund balances at 31 March 2022		850,395	51,000	-	901,395	899,236

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

KINGSTON SAMARITANS

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

Prior financial year

		Unrestricted funds general	Unrestricted funds designated	Restricted funds	Total
	Notes	2021 £	2021 £	2021 £	2021 £
Income from:					
Donations and legacies	3	30,190	-	4,727	34,917
Charitable activities	4	10,723	-	-	10,723
Investments	5	279	-	-	279
Total income		41,192	-	4,727	45,919
Expenditure on:					
Fundraising, raising awareness & publicity	6	2,315	-	360	2,675
Charitable activities	7	37,269	232	4,367	41,868
Total expenditure		39,584	232	4,727	44,543
Net incoming resources before transfers		1,608	(232)	-	1,376
Gross transfers between funds		(232)	232	-	-
Net income for the year/ Net movement in funds		1,376	-	-	1,376
Fund balances at 1 April 2020		846,860	51,000	-	897,860
Fund balances at 31 March 2021		848,236	51,000	-	899,236

KINGSTON SAMARITANS

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	11		800,000		800,000
Current assets					
Debtors	12	7,354		5,663	
Cash at bank and in hand		102,185		106,764	
		<u>109,539</u>		<u>112,427</u>	
Creditors: amounts falling due within one year	13	<u>(8,144)</u>		<u>(13,191)</u>	
Net current assets			101,395		99,236
Total assets less current liabilities			<u>901,395</u>		<u>899,236</u>
Income funds					
<u>Unrestricted funds</u>					
Designated funds	15	51,000		51,000	
General unrestricted funds		<u>850,395</u>		<u>848,236</u>	
			901,395		899,236
			<u>901,395</u>		<u>899,236</u>

The financial statements were approved by the Trustees on 13th July 2022


 M Pakenham
 Trustee


 S Gerrard
 Trustee

KINGSTON SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information

Kingston Samaritans is a charitable incorporated organisation.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements 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 Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

KINGSTON SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.5 Expenditure

Liabilities are recognised when either a constructive or legal obligation is identified.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	0% impairment review
-----------------------------	----------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

KINGSTON SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds general	Restricted funds	Total	Unrestricted funds general	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Donations and gifts	29,721	9,800	39,521	27,568	4,727	32,295
Donated goods and services	600	-	600	2,622	-	2,622
	=====	=====	=====	=====	=====	=====

KINGSTON SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

4 Charitable activities

	Charitable Income 2022 £	Charitable Income 2021 £
Services provided under contract	3,453	809
Other income	6,702	9,914
	<u>10,155</u>	<u>10,723</u>

5 Investments

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Interest receivable	78	279
	<u>78</u>	<u>279</u>

6 Fundraising, raising awareness & publicity

	Unrestricted funds general 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds general 2021 £	Restricted funds 2021 £	Total 2021 £
<u>Fundraising and publicity</u>						
Other fundraising costs	2,087	400	2,487	2,315	360	2,675
	<u>2,087</u>	<u>400</u>	<u>2,487</u>	<u>2,315</u>	<u>360</u>	<u>2,675</u>

KINGSTON SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

7 Charitable activities

	Charitable Expenditure 2022 £	Charitable Expenditure 2021 £
Staff costs	11,446	-
New Branch Contribution	3,804	2,705
Wandsworth Expenses	1,364	571
Payroll Costs	153	531
Telephone	3,262	3,779
Computer Expenses	673	1,504
Volunteer expenses	2,817	2,751
	<u>23,519</u>	<u>11,842</u>
Share of support costs (see note 8)	21,169	29,046
Share of governance costs (see note 8)	1,020	980
	<u>45,708</u>	<u>41,868</u>
Analysis by fund		
Unrestricted funds - general	32,469	37,269
Unrestricted funds - designated	3,839	232
Restricted funds	9,400	4,367
	<u>45,708</u>	<u>41,868</u>

KINGSTON SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

8 Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Staff costs	-	-	-	9,908	-	9,908
Council Tax and Business Rates	4,423	-	4,423	393	-	393
Utilities	6,417	-	6,417	4,911	-	4,911
Insurance	3,164	-	3,164	3,466	-	3,466
Printing, Postage and Stationery	588	-	588	498	-	498
Property Upkeep	9,912	-	9,912	2,681	-	2,681
Other Cleaning and Sanitation	950	-	950	1,747	-	1,747
Sundry Expenses	604	-	604	553	-	553
Provision for Water Rates	(4,889)	-	(4,889)	4,889	-	4,889
IE Fees	-	1,020	1,020	-	980	980
	<u>21,169</u>	<u>1,020</u>	<u>22,189</u>	<u>29,046</u>	<u>980</u>	<u>30,026</u>
Analysed between Charitable activities	<u>21,169</u>	<u>1,020</u>	<u>22,189</u>	<u>29,046</u>	<u>980</u>	<u>30,026</u>

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Part time administrator	1	1
Part time cleaner	1	1
Total	<u>2</u>	<u>2</u>
Employment costs	2022 £	2021 £
Wages and salaries	<u>11,446</u>	<u>9,908</u>

KINGSTON SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

10 Employees (Continued)

There were no employees whose annual remuneration was more than £60,000.

11 Tangible fixed assets

Freehold land and buildings £

Cost

At 1 April 2021	800,000
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At 31 March 2022	800,000
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Carrying amount

At 31 March 2022	800,000
------------------	---------

At 31 March 2021	800,000
------------------	---------

12 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Other debtors	-	2,191
Prepayments and accrued income	7,354	3,472
	<u>7,354</u>	<u>5,663</u>

13 Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	<u>8,144</u>	<u>13,191</u>

KINGSTON SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

14 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Movement in funds		
	Incoming resources £	Resources expended £	Balance at 1 April 2021 £		Incoming resources £	Resources expended 31 March 2022 £	Balance at 31 March 2022 £
Fund raising	360	(360)	-		-	-	-
Wandsworth expenses	308	(308)	-		-	-	-
IT	400	(400)	-		-	-	-
Volunteer expenses	1,017	(1,017)	-		-	-	-
Cleaning	2,642	(2,642)	-		-	-	-
Pears Foundation	-	-	-		4,800	(4,800)	-
DHSC Suicide Prevention Fund	-	-	-		5,000	(5,000)	-
	<u>4,727</u>	<u>(4,727)</u>	<u>-</u>		<u>9,800</u>	<u>(9,800)</u>	<u>-</u>

Pears Foundation

This fund is to provide support during the impact of Covid-19.

Volunteer expenses: £2,318

Cleaning: £2,482

Suicide Prevention Fund

The fund is to support the delivery of suicide prevention activities.

Raising awareness: £400

Telephone: £2,280

Utilities: £700

Insurance: £1,620

KINGSTON SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

15 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2020 £	Resources expended £	Transfers £	Balance at 1 April 2021 £	Resources expended £	Transfers £	Balance at 31 March 2022 £
Compressor in garage	7,000	-	-	7,000	-	-	7,000
IT equipment for improved communication	5,000	(157)	157	5,000	-	-	5,000
New telephone sets	1,000	(76)	76	1,000	-	-	1,000
Dilapidation repairs, internal & external 5 yearly decorating	18,000	-	-	18,000	(1,628)	3,628	20,000
Fixture and fitting replacement	12,000	-	-	12,000	(833)	(2,167)	9,000
Improved security	3,000	-	-	3,000	(1,378)	(1,622)	-
Soundproofing for operations room	5,000	-	-	5,000	-	-	5,000
Building improvements	-	-	-	-	-	4,000	4,000
	<u>51,000</u>	<u>(233)</u>	<u>233</u>	<u>51,000</u>	<u>(3,839)</u>	<u>3,839</u>	<u>51,000</u>

KINGSTON SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

16 Analysis of net assets between funds	Unrestricted funds		Designated funds		Restricted funds		Total		Unrestricted funds		Designated funds		Restricted funds		Total	
	2022	£	2022	£	2022	£	2022	£	2021	£	2021	£	2021	£	2021	£
Fund balances at 31 March 2022 are represented by:																
Tangible assets	800,000		-		-		800,000		800,000		-		-		800,000	
Current assets/(liabilities)	50,395		51,000		-		101,395		48,236		51,000		-		99,236	
	<u>850,395</u>		<u>51,000</u>		<u>-</u>		<u>901,395</u>		<u>848,236</u>		<u>51,000</u>		<u>-</u>		<u>899,236</u>	

KINGSTON SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

17 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

Accounts

Charity Registration No. 1168320

KINGSTON SAMARITANS
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

KINGSTON SAMARITANS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

M Saha
J Nicholds
M Pakenham
A Deuchar
S Gerrard
A Haji
E Hassan
D Neill
H Murphy

Charity number

1168320

Principal address

2 Wheatfield Way
Kingston upon Thames
Surrey
KT12QS

Independent examiner

F J Wilde FCCA MBA DChA
Warner Wilde
4 Marigold Drive
Bisley
Surrey
GU24 9SF

KINGSTON SAMARITANS

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KINGSTON SAMARITANS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their report and financial statements for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

Purpose:

- To enable persons in Kingston and the surrounding area as well as elsewhere who are experiencing feelings of distress or despair, including those who may be at risk of suicide, to receive confidential emotional support at any time of the day or night in order to improve their emotional health and to reduce the incidence of suicide.
- To promote a better understanding in society of suicide, suicidal behaviour and the value of expressing feelings which may otherwise lead to suicide or impaired emotional health; and
- To collaborate with and support Samaritans Central Charity and its affiliated branches in fulfilling these Objects.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Our main emotional support service is provided by at least two listening volunteers in our branch taking phone calls, answering emails and in 'normal times' meeting callers in person. This service is undertaken 7 days a week, 365 days a year, day and night. We aim to be there for callers who are experiencing distress including suicidal thoughts.

The Coronavirus pandemic has meant a very different set of challenges for the Kingston Samaritans branch, this year, with the first national lockdown announced on 23 March 2020. In March 2020, The Secretary of State acknowledged the critical nature of our volunteer-led service and volunteers had permission to continue travel to the branch to undertake our listening shifts. We are very proud of our volunteers for 'keeping the shifts running' in such uncertain times and for navigating the considerable challenges as we have had to adapt to a socially-distanced way of doing things observing strict guidelines and necessary branch hygiene protocols. The trustees want to recognise the phenomenal efforts of the volunteers and branch leadership who rallied around and ensured that the branch was able to stay open and volunteers able to operate our phone and email service from our branches. Our 'in-person' face to face caller service had to be paused due to the coronavirus situation.

In this context, it is laudable that in the calendar year 2020, Kingston branch spent over 10,000 hours answering more than 31,000 calls in 2020. 75% of these calls taken were on the phone.

While coronavirus restrictions have meant we have not been able to undertake 'in person awareness raising/ outreach activities' as we have done in previous years, we have adapted to find virtual ways to continue the dialogue with key local stakeholders and community through magazine articles, podcasts, zoom sessions and a concerted 'Brew Monday' programme in January 2021 aiming to raise awareness of the service Samaritans provides for anyone experiencing distress. Particular mention should also be made of our work to support the Listener scheme in HMP Wandsworth, which has been via phone support and then in person when nationally and locally agreed risk assessments have allowed. We continue to maintain an up-to-date website and active Twitter presence.

It is worth noting that the unique nature of our service and the confidential and anonymous support we offer to all our callers mean we are not able to document the individual impacts of our calls. However, the national charity continues to seek ways to capture those impacts and released a study in 2020 which looks at the impact of the helpline. One of the findings is that 'Most callers say calling Samaritans helped them manage their own levels of distress and suicidal thoughts or feelings'.

KINGSTON SAMARITANS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Our branch volunteers' numbers fluctuate but we have well over 140 volunteers actively involved in or supporting our work. We are aware that Kingston Samaritan volunteers give several tens of thousands of hours of total time in service of our callers each year free of charge. The trustees wish to thank the phenomenal efforts of our hard-working volunteers, leadership team and generous supporter and donors that have enabled us to be there in the important work of supporting our callers.

Listening to our callers and providing this emotional support can be challenging. We have a structure to support our volunteers in this work. Our specially trained leaders, volunteer support and caller support teams have worked hard to enable our trained volunteers to support our callers while maintaining personal well-being. This has been particularly important during this challenging pandemic year when quite understandably some of our volunteers have not been able to come into branch particularly during the first lockdown or have faced personal challenges of their own.

2020-2021 was a busy year for our volunteer recruitment and training teams as we continued to have very high levels of interest in training to be a Samaritans volunteers. Our new volunteers undertake over six months of training before becoming listening volunteers and our active volunteers also undertake mandatory ongoing training each year. Our recruitment, selection and training teams have all adapted to deliver training online and this is a remarkable achievement for a volunteer organisation.

We are funded by voluntary donations. The trustees continue to be very appreciative of the continued financial support from individuals, local organisations and grant makers that allow us to provide our public benefit.

The total hours Kingston Samaritans volunteers have dedicated to Samaritans is considerably higher than the above listed hours – this figure only accounts for telephone conversations and emails and not the thousands of hours spent in other activities.

KINGSTON SAMARITANS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Risk management

The trustees have considered the principal risks to which the organisation is exposed and have developed strategies to mitigate the effects of these where possible.

Premises

The freehold property allows the charity to operate without having to pay commercial rents as well as representing a possible source of income in the future. This property is held in the name of the charity.

Structure, governance and management

Kingston Samaritans is an affiliated branch of the Samaritans. The charity is constituted as a Charitable incorporated Organisation (CIO), registered charity number 1168320 and is governed by its constitution dated 15 December 2015. The trustees of the charity are responsible for its general management. In addition, a team of deputy directors support the Branch Director in the day-to-day operational management of the caller listening service and volunteer support services.

The branch trustees and a representative of the Samaritans Central Charity consult with all branch members as to who should be appointed as Branch Director for a period of three years. The Branch Director represents the branch at the Samaritans Council of Management meeting and at regional councils and oversees all aspects of branch work in relation to the service it provides to callers and management of volunteers. The nature of service delivery is governed by an Operating Agreement.

At the beginning of each directorate, Samaritans Central Charity conduct a branch review process. The branch underwent such a review in January 2020 known internally as a "Visit". This branch visit was deemed successful.

The trustees are elected by the members, the serving Samaritans in the branch, at the Annual General Meeting. Up to two trustees may be appointed by the existing trustees in order to identify gaps in expertise on the Charity's Board of Trustees, although such trustees are required to retire and seek re-election at the next AGM.

Financial review

Funding

Income was £45,919, slightly lower than the previous year. Some fundraising activities, such as cash collections and most activity-type sponsored events were curtailed during the year due to Covid-related restrictions. Generous grants and donations have allowed us to continue providing support to those in distress. We are always very grateful to the many individuals and organisations that support us so generously.

The charity would like to thank: The CAF Coronavirus Emergency Fund; The National Lottery Community Support Fund; The Pears Foundation; The Alfred Charitable Trust; All Saints Church, Kingston; St Mary's Church, Twickenham; Kingston Rotary Club and Kingston Round Table 19 Club; Rotary Club of Twickenham; Inner Wheel Club of Kingston Upon Thames; The Neighbourly Community Fund; Jupiter Asset Management; Waitrose; HSBC; The Kingston Orpheus Choir; and customers of Amazon Smile.

Our donations from individuals also grew this year, especially from those who donate regularly. We value all these donations and try to apply these to our charitable activities in a careful manner.

Despite the problems of holding sponsored events, we did have a very successful Samarathon in the summer, raising over £14,000.

The income also includes £2,622 of goods donated to the charity.

KINGSTON SAMARITANS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Expenditure

Expenditure during the period was £44,543, lower than the previous year. In particular, we did not pay Business Rates for the year and Property Upkeep costs were lower. Cleaning & Sanitation costs almost doubled, reflecting more cleaning of the premise and purchases of hand sanitiser and sanitation wipes. We have made a provision of £4,889 for water: there was a leak during the period and it took a while before Thames Water effected a repair. The liability for this lost water is in dispute. We believe this figure is a reasonable estimate of the full cost, should it be payable.

We would anticipate higher expenditure during the next period. We will be paying normal Business Rates and we anticipate higher levels of property maintenance.

The Financial Statements

The financial statements are prepared in compliance with the Statement of Recommended Practice ("The Charity SORP").

During the year ended 31 March 2021, the charity made an overall surplus of £1,376 (2020 deficit £3,025). Income for the year comprised £4,727 of Restricted income and £41,192 of Unrestricted income.

At 31 March 2021 the charity had cash balances of £106,764 (2020: £98,035).

Restricted funds comprise funds that can only be used in accordance with the intentions of the donor. Unrestricted funds comprise all other funds, including freehold property and funds which have been designated by the trustees for a specific purpose. The charity aims to retain sufficient reserves to maintain our financial sustainability over the medium term. Funds valued at £51,000 have been designated for uses such as equipment replacement, expected property maintenance and planned property upgrades.

Reserves Policy

The charity holds designated funds for specific expenditure that can be foreseen by the trustees. Over and above these designated funds, the charity will hold general free reserves to cover unforeseen items of expenditure or shortfalls in income. This level of general free reserves is intended to ensure that contractual obligations for contract payments and direct debits can be met. This general free reserve will be maintained within a range of a year's operating costs. For this purpose, the level of operating costs will be the highest annual figure over the previous three years. As at 31 March 2021 the unrestricted general free reserve totalled £48,236 (excluding the property of £800,000). Over the last three years, the highest annual operating cost was £51,090, in the year to 31 March 2020. Hence, the general free reserve position represents 11.3 months of expenditure and is therefore within stated policy.

Fixed Assets

The freehold property at 2 Wheatfield Way, Kingston, KT1 2QS, is valued at cost. Other fixed assets are fully costed during the year of purchase.

This freehold property allows the charity to operate without having to pay commercial rents. This property is held in the name of the charity.

The trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is a Charitable Incorporated Organisation.

KINGSTON SAMARITANS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

The trustees who served during the year and up to the date of signature of the financial statements were:

M Saha

J Nicholds

N Constantinidis

(Resigned 22 July 2020)

M Pakenham

A Deuchar

S Gerrard

A Haji

E Hassan

D Neill

H Murphy

The trustees' report was approved by the Board of Trustees.


.....

M Saha

Trustee

Dated: **24/6/21**
.....

KINGSTON SAMARITANS

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF KINGSTON SAMARITANS

I report to the trustees on my examination of the financial statements of Kingston Samaritans (the charity) for the year ended 31 March 2021.

Responsibilities and basis of report

As the 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 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

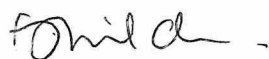
Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.



F J Wilde FCCA MBA DChA

Warner Wilde
4 Marigold Drive
Bisley
Surrey
GU24 9SF

Dated: 13 September 2021

KINGSTON SAMARITANS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

Current financial year

		Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
	Notes					
Income from:						
Donations and legacies	3	30,190	-	4,727	34,917	42,360
Charitable activities	4	10,723	-	-	10,723	5,241
Investments	5	279	-	-	279	462
Total income		41,192	-	4,727	45,919	48,063
Expenditure on:						
Fundraising, raising awareness & publicity	6	2,315	-	360	2,675	1,947
Charitable activities	7	37,269	232	4,367	41,868	49,141
Total resources expended		39,584	232	4,727	44,543	51,088
Net incoming/(outgoing) resources before transfers		1,608	(232)	-	1,376	(3,025)
Net incoming/(outgoing) resources before transfers		1,608	(232)	-	1,376	(3,025)
Gross transfers between funds		(232)	232	-	-	-
Net income/(expenditure) for the year/ Net movement in funds		1,376	-	-	1,376	(3,025)
Fund balances at 1 April 2020		846,860	51,000	-	897,860	900,885
Fund balances at 31 March 2021		848,236	51,000	-	899,236	897,860

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

KINGSTON SAMARITANS

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

Prior financial year

		Unrestricted funds general 2020 £	Unrestricted funds designated 2020 £	Restricted funds 2020 £	Total 2020 £
	Notes				
<u>Income from:</u>					
Donations and legacies	3	41,360	-	1,000	42,360
Charitable activities	4	5,241	-	-	5,241
Investments	5	462	-	-	462
Total income		<u>47,063</u>	<u>-</u>	<u>1,000</u>	<u>48,063</u>
<u>Expenditure on:</u>					
Fundraising, raising awareness & publicity	6	1,947	-	-	1,947
Charitable activities	7	45,346	2,795	1,000	49,141
Total resources expended		<u>47,293</u>	<u>2,795</u>	<u>1,000</u>	<u>51,088</u>
Net incoming/(outgoing) resources before transfers		(230)	(2,795)	-	(3,025)
Gross transfers between funds		(595)	595	-	-
Net income/(expenditure) for the year/ Net movement in funds		<u>(825)</u>	<u>(2,200)</u>	<u>-</u>	<u>(3,025)</u>
Fund balances at 1 April 2019		847,685	53,200	-	900,885
Fund balances at 31 March 2020		<u>846,860</u>	<u>51,000</u>	<u>-</u>	<u>897,860</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

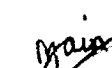
KINGSTON SAMARITANS

BALANCE SHEET

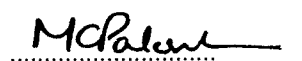
AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	11		800,000		800,000
Current assets					
Debtors	12	5,663		6,698	
Cash at bank and in hand		106,764		98,035	
		<u>112,427</u>		<u>104,733</u>	
Creditors: amounts falling due within one year	13	<u>(13,191)</u>		<u>(6,873)</u>	
Net current assets			99,236		97,860
Total assets less current liabilities			<u>899,236</u>		<u>897,860</u>
Income funds					
<u>Unrestricted funds</u>					
Designated funds	15	51,000		51,000	
General unrestricted funds		<u>848,236</u>		<u>846,860</u>	
			899,236		897,860
			<u>899,236</u>		<u>897,860</u>

The financial statements were approved by the Trustees on 24/6/21



 M Saha
 Trustee



 M Pakenham
 Trustee

KINGSTON SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Charity information

Kingston Samaritans is a charitable incorporated organisation.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements 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 Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

KINGSTON SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

1.5 Expenditure

Liabilities are recognised when either a constructive or legal obligation is identified.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	0% impairment review
-----------------------------	----------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

KINGSTON SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds general	Restricted funds	Total	Unrestricted funds general	Restricted funds	Total
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
Donations and gifts	27,568	4,727	32,295	40,184	1,000	41,184
Donated goods and services	2,622	-	2,622	1,176	-	1,176
	<u>27,568</u>	<u>4,727</u>	<u>32,295</u>	<u>40,184</u>	<u>1,000</u>	<u>41,184</u>

KINGSTON SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

4 Charitable activities

	Charitable Income 2021 £	Charitable Income 2020 £
Services provided under contract	809	1,742
Other income	9,914	3,499
	<u>10,723</u>	<u>5,241</u>

5 Investments

	Unrestricted funds general 2021 £	Unrestricted funds general 2020 £
Interest receivable	<u>279</u>	<u>462</u>

6 Fundraising, raising awareness & publicity

	Unrestricted funds general 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds general 2020 £
<u>Fundraising and publicity</u>				
Other fundraising costs	2,315	360	2,675	1,947
	<u>2,315</u>	<u>360</u>	<u>2,675</u>	<u>1,947</u>

KINGSTON SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

7 Charitable activities

	Charitable Expenditure 2021 £	Charitable Expenditure 2020 £
New Branch Contribution	2,706	2,407
Wandsworth Expenses	571	664
Payroll Costs	531	292
Telephone	3,779	2,510
Computer Expenses	1,504	3,171
Volunteer expenses	2,751	5,053
	<u>11,842</u>	<u>14,098</u>
Share of support costs (see note 8)	29,046	35,043
Share of governance costs (see note 8)	980	-
	<u>41,868</u>	<u>49,141</u>
Analysis by fund		
Unrestricted funds - general	37,269	45,346
Unrestricted funds - designated	232	2,795
Restricted funds	4,367	1,000
	<u>41,868</u>	<u>49,141</u>

KINGSTON SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

8 Support costs

	Support costs	Governance costs	2021	Support costs	Governance costs	2020
	£	£	£	£	£	£
Staff costs	9,908	-	9,908	10,693	-	10,693
Council Tax and Business Rates	393	-	393	4,349	-	4,349
Utilities	4,911	-	4,911	4,826	-	4,826
Insurance	3,466	-	3,466	2,981	-	2,981
Printing, Postage and Stationery	498	-	498	2,234	-	2,234
Property Upkeep	2,681	-	2,681	7,158	-	7,158
Other Cleaning and Sanitation	1,747	-	1,747	150	-	150
Sundry Expenses	553	-	553	2,652	-	2,652
Provision for Water Rates	4,889	-	4,889	-	-	-
IE Fees	-	980	980	-	-	-
	<u>29,046</u>	<u>980</u>	<u>30,026</u>	<u>35,043</u>	<u>-</u>	<u>35,043</u>
Analysed between Charitable activities	<u>29,046</u>	<u>980</u>	<u>30,026</u>	<u>35,043</u>	<u>-</u>	<u>35,043</u>

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

KINGSTON SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

10 Employees

Number of employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Part time administrator	1	1
Part time cleaner	1	1
	<u>2</u>	<u>2</u>

Employment costs

	2021 £	2020 £
Wages and salaries	9,908	10,693
	<u>9,908</u>	<u>10,693</u>

There were no employees whose annual remuneration was £60,000 or more.

11 Tangible fixed assets

	Freehold land and buildings £
Cost	
At 1 April 2020	800,000
At 31 March 2021	<u>800,000</u>
Carrying amount	
At 31 March 2021	<u>800,000</u>
At 31 March 2020	<u>800,000</u>

12 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Other debtors	2,191	5,483
Prepayments and accrued income	3,472	1,215
	<u>5,663</u>	<u>6,698</u>

KINGSTON SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

13 Creditors: amounts falling due within one year

	2021 £	2020 £
Other creditors	-	2,200
Accruals and deferred income	13,191	4,673
	<u>13,191</u>	<u>6,873</u>

14 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds		
	Incoming resources £	Resources expended £	Balance at 1 April 2020 £	Incoming resources £	Resources expended 31 March 2021 £	Balance at 31 March 2021 £
Postage and Stationery	1,000	(1,000)	-	-	-	-
Fund raising	-	-	-	360	(360)	-
Wandsworth expenses	-	-	-	308	(308)	-
IT	-	-	-	400	(400)	-
Volunteer expenses	-	-	-	1,017	(1,017)	-
Cleaning	-	-	-	2,642	(2,642)	-
	<u>1,000</u>	<u>(1,000)</u>	<u>-</u>	<u>4,727</u>	<u>(4,727)</u>	<u>-</u>

KINGSTON SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

15 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2019 £	Resources expended £	Balance at 1 April 2020 £	Resources expended £	Transfers £	Balance at 31 March 2021 £
Compressor in garage	7,000	-	7,000	-	-	7,000
IT equipment for improved communication	7,795	(2,795)	5,000	(157)	157	5,000
New telephony sets	1,000	-	1,000	(76)	76	1,000
Dilapidation repairs, internal & external 5 yearly decorating	18,000	-	18,000	-	-	18,000
Fixture and fitting replacement	12,000	-	12,000	-	-	12,000
Improved security	3,000	-	3,000	-	-	3,000
Soundproofing for operations room	5,000	-	5,000	-	-	5,000
	<u>53,795</u>	<u>(2,795)</u>	<u>51,000</u>	<u>(233)</u>	<u>233</u>	<u>51,000</u>

KINGSTON SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

16 Analysis of net assets between funds	Unrestricted funds		Designated funds		Restricted funds		Total		Unrestricted funds		Designated funds		Restricted funds		Total	
	2021	£	2021	£	2021	£	2021	£	2020	£	2020	£	2020	£	2020	£
Fund balances at 31 March 2021 are represented by:																
Tangible assets	800,000		-		-		800,000		800,000		-		-		800,000	
Current assets/(liabilities)	48,236		51,000		-		99,236		46,860		51,000		-		97,860	
	<u>848,236</u>		<u>51,000</u>		<u>-</u>		<u>899,236</u>		<u>846,860</u>		<u>51,000</u>		<u>-</u>		<u>897,860</u>	

KINGSTON SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) ***FOR THE YEAR ENDED 31 MARCH 2021***

17 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).