

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

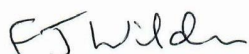
Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting 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

17 July 2024
Sabin Gerrard

S Gerrard
Trustee

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).