

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

NORWICH SAMARITANS CIO

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Lisa Powley	
Charles Graham	(Appointed 9 October 2021)
Mr J Ellis	
Mr T Dutton	(Appointed 9 October 2021)
D Pritchard	(Appointed 9 October 2021)
Mr R Quantrill	(Appointed 9 October 2021)
Mr P Leonard	
A McNeil	
Mr N D Knight	(Appointed 1 September 2021)

Charity number

1168681

Independent examiner

Argents Accountants Limited
15 Palace Street
NORWICH
Norfolk
United Kingdom
NR3 1RT

NORWICH SAMARITANS CIO

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NORWICH SAMARITANS CIO

DIRECTORS STATEMENT

FOR THE YEAR ENDED 31 MARCH 2022

This is the Report of the Norwich Samaritans CIO.

The Norwich Samaritans is registered as a Charitable Incorporated Organisation (CIO) with the Charity Commission. The old charity, The Samaritans (Norwich) will continue as a shell charity for the time being whilst we run down any outstanding assets and liabilities that have not yet been transferred. We are an Affiliated branch of The Samaritans with the relationship governed by our Operating Agreement with them.

The last year has seen us recovering after the effects of the Covid-19 pandemic. Restrictions have been lifted gradually and we have been building our volunteer numbers back up. The demand for our service has increased dramatically since the pandemic and we have been busier than ever. We have been able to fill our weekly rota again and have gradually been able to cover more and more hours of need. We have also resumed Outreach activities - including sessions in schools, local business and community groups and supporting NHS staff.

Thanks to grants from various grant-giving organisations we were able to keep our centre going and also make improvements to welcome volunteers back in the safest way possible when we are able to do so again. These funds have meant that we have been able to plan our return and be assured of our financial security during these uncertain times.

Despite all of the restrictions and limiting factors, from our Centre, our Volunteers were still available for our callers in excess of 20,000 hours, as we began to cover more and more hours. We are incredibly grateful to our volunteers who continued to give their time and have had to adapt to ever-changing circumstances.

In a normal year, our outreach activities and provision of Prison and Listener support would add another over 3,000 hours of contact time, however due to continued restrictions this was closer to 1,500 hours as we built back up what we were doing in our community.

Norwich branch have been pleased to be an early part of the online chat pilot over the past 18 months – offering emotional support via this new medium and now running 4 evenings per week. We want to ensure that we are ready to support the organisation with any further rollout as this important new service. This will require more volunteers, more training, more space and more equipment in due course.

During the last twelve months the branch had 27,713 contacts with callers, of which the majority were by telephone (23,703). We have taken part in 1,467 online chats and the number of emails (2,540) continue to be an important part of our service that we provide. We are also finding that the length of contact time in telephone calls is increasing slightly again this year.

Thanks to the continuing provision of Freephone (116123) our callers are able to benefit by calling Samaritans free of charge. Calling by phone is not the only way of receiving the service and there is an increasing use of Online Chat and Email. Face to Face contacts have still not been possible due to national restrictions and we are looking forward to being able to provide this important service to our local community when we are able to again – normally we would have around 500 Face to Face contacts in the branch each year.

In a normal year the branch's volunteers would make contact with approximately 3,500 local people in a meaningful way. These contacts are usually in a number of settings including information and training events and also fundraising/outreach events. These contacts help to raise the profile and promote awareness of the service we offer locally and we have been pleased to be able to get "out and about" again as restrictions eased. We continue to raise awareness of our services within the local community via other means – PR, social media, advertising, etc.

Whilst it is true that we talk to those who are thinking about or are in the process of taking their own lives, thankfully they are a small proportion of the total contacts that we have. We are here for anybody in distress or crisis and we believe we have an important role to play in the community. Our Outreach team volunteers have been and are looking forward to getting back to visiting schools, universities, care homes and military establishments again as we have been able, to raise awareness of the need for good mental health and wellbeing. We are closely involved with the Norfolk Suicide Prevention Group, a body comprised of Local Government, Central Government Agencies and those charities involved with bereavement and the support of those who have been bereaved.

NORWICH SAMARITANS CIO

DIRECTORS STATEMENT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

The branch has a number of areas of responsibility that contribute to the successful provision of the service. These are Caller Support, Volunteer Support, Outreach, Publicity, Fundraising, Recruitment, Training, Branch Admin and Premises. I would like to thank all those volunteers who lead or participate in each of these functions. My thanks also to all our Leaders who provide support and guidance to those on duty. It is an important role and plays a crucial part in the service we provide.

Many of our support volunteers work in our two shops where we generate most of the income which we need to keep the service running. My thanks go to those volunteers and staff who lead or operate the shops. The branch's support volunteers bring specialist skills and support the work of the branch by helping with areas such as administration, information technology, maintenance and training; thank you.

We also have a small number of employees who are essential to our operations and I am grateful for their commitment to the branch.

A great amount of effort, time and money is invested into recruiting, training and mentoring new volunteers. Each new volunteer costs the branch circa £300 plus the fifty or so hours given by existing volunteers.

We are very fortunate to have a dedicated team who consistently deliver a tremendous recruitment effort and high-quality training across both Initial and Ongoing Training.

We continue to train and support the Listeners in HMP Norwich and Bure and, where appropriate, have direct contact with prisoners. We are very fortunate that we have a dedicated and very experienced prison team who do an excellent job under difficult circumstances. At a time when the Prison Service itself is under increasing financial and staffing pressure it is gratifying to know that the work that we do, in both prisons, is very much appreciated by Prison Governors and their staff.

The organisation-wide Samaritans Safeguarding Policy has been in effect for over five years. Our safeguarding policy means we can protect the most vulnerable in our society, and provide a clear and consistent process for volunteers to follow when they are concerned about someone's safety, with support from experienced safeguarding experts.

At the end of March 2022 we had over 200 volunteers, of whom 160 were Listening volunteers and about 40 were Support Volunteers (28 of whom were volunteers in our shops).

The Samaritans organisation continues to look at the changing ways our service users wish to interact with us and receive the service and the successful roll out of the Online Chat pilot in the last two years has been an important part of this development.

A key focus for us in the next 12 months will be the renovation and redevelopment of our branch. We have owned and been occupying the building for the past 58 years and it has a number of faults and is now no longer fit for purpose going forward. This will be a major project and we have secured planning permission for our plans. The total cost of the project will need to be met from the kind donations from grant funding organisations and through our branch fundraising efforts. This will be a key short term focus and then the management of the build programme, once funding is secured.

It has been another busy year with much change to manage and I must pay tribute to the past and present members of the Branch Leadership Team for their support. The next twelve months will continue to bring new challenges as we look to renovate our branch. However, through the continued dedication and efforts of all our volunteers we are determined to be there for our callers for many years to come.

J Ellis

Director of Norwich Samaritans

Date: 23 January 2023

NORWICH SAMARITANS CIO

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

The charity's objects are:

- To enable persons in Norwich and the surrounding areas and 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;
- To collaborate with and support Samaritans Central Charity and its affiliated branches in fulfilling these objects

The Vision

Samaritans' vision is that fewer people die by suicide. Samaritans aims to achieve this by:

- Reducing the feelings of distress and crisis that can lead to suicide
- Increasing access to support for people in distress and crisis
- Reducing the risk of suicide in specific settings and vulnerable groups
- Influencing governments and other agencies to take action to reduce suicide

The Values

Samaritans is underpinned by a set of values that are core to its service:

- Listening - Exploring feelings alleviates distress and helps people to reach a better understanding of their situation and options open to them.
- Confidentiality - If people feel safe, they are more likely to be open to talk about their feelings
- Non-judgemental - Samaritans want people to be able to talk to them without fear of prejudice or rejection
- People making their decisions wherever possible - Samaritans believe that people have the right to find their own solution and that telling people what to do takes responsibility away from them
- Human contact - Giving people time, undivided attention and empathy meets a fundamental emotional need and reduces distress and despair

In setting our objectives and planning our activities the Trustees have given due regard to the Charity Commion's public benefit guidance.

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

NORWICH SAMARITANS CIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Achievements and performance

Charitable activities - Report from the Branch Prison Support Officer

The Prison Team

We currently have 12 volunteers on our Team. During the course of the year Frances and George joined us but due to retirement Sue 2 and Liz 3 left the group.

We welcome those joining and thank those leaving for their support and service during the time spent at the prisons. You will be missed!

The Prison Listening Team.

Currently we have a total of 33 listeners:

HMP Norwich – 18

HMP Bure – 15

Throughout the year we have carried out three training sessions, bringing 17 new listeners to maintain our numbers. A hold is put on Listeners for 6 months after training but this sometimes cannot be fulfilled and listeners are transferred to other establishments.

Throughout the year.

Normal service has not quite returned to the establishments from the Covid pandemic. We have however managed to maintain fairly regular contact with the listeners who during this time have performed an excellent job. Without their hard work and dedication many prisoners would struggle mentally and emotionally.

As part of their work the listeners at HMP Bure organised a cake sale and games morning and raised £1,400 for Samaritans funds. An effort highly appreciated by ourselves!

We will continue to visit regularly – regime permitting – and train new listeners in the coming months. I look forward to the coming year and hope that staffing levels at the prison improve allowing us better access to help and support staff, officers and of course the prisoners.

I take this opportunity to thank the loyal support of the prison team without whom it would be impossible to do the work we do.

Charles Graham

Branch Prison Support Officer

NORWICH SAMARITANS CIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Fundraising activities - Shops Deputy Director's Report

People

We are holding steady at 38 volunteers and 3 paid managers, together they do a fantastic job of managing our donations, making sure the right merchandise goes to the right shop, displaying it well and selling it through. We also have methods in place to dispose of what we can't sell in a cost effective and eco efficient way. We even have a relationship with a scrap metal merchant (son of a volunteer) so that we get paid for any items he collects from us. David and Luke run their shops well and Tracy steps up to cover David, who covers Luke's days off and holidays. Occasionally we need additional support to cover a sickness or holiday and both managers have an objective this year of identifying and training a volunteer to cover as a manager when the need arises.

This year we have a new initiative in place to support our shops. My work commitments for the next 9 months meant I would be under considerable pressure to find the time visit the shops. Pete 6 helped me to find a support team who could visit the shops regularly. Angela 4, Francis 3, Carol 9 and Janet 4 have signed up to visit the shops alternate weeks so both shops will get a weekly visit which is a huge help.

A big part of our operation is managing donations, John our driver who does a first-class job needed some support when navigating addresses for pick-ups and should he ever feel unable to come in we needed co drivers. Through the volunteer network we now have Mark and Tim who take turns helping with Tuesday deliveries and pick-ups and much more besides.

We are working hard to make sure that shop volunteers feel part of the wider team, the new support team can really help, we are actively encouraging attendance at the next AGM and that the shop volunteers become members of the charity

David the Aylsham Road manager has a wealth of knowledge and enthusiasm for the business, so I recommended him for the role of Central Lead for shops which he interviewed for and was successfully appointed in July. On a voluntary basis he now works with Barnaby Hopson the Central Branch Fundraising Lead, taking queries from shops, you will see his presence on Workplace. Its going very well so far. This is great for David's profile and will raise his engagement overall.

Our shops

The detailed sales results will be issued by the treasurer, however both shops deliver excellent turnover and take great care of their stock. The lease renewal for Westlegate was due in August so it was the ideal opportunity to look at the empty units in the city to see if we could improve our presence, and we really needed more space. 17 Westlegate is steps away from our current 800sq ft shop and has 2000 sq ft of space. Some negotiation was done regarding the rent, including a free month in which to move across and just before the deal was done, it was decided that number 17 would make an ideal location for the temporary branch whilst the renovations take place in the branch. We have managed to reduce the rent on our existing shop for the next year, while we rent both sites. Once the renovations are complete will we move our retail operation into number 17.

This year has not been without challenges for our shops, especially Aylsham Road. It suffers from a serious lack of ventilation, with only one entrance there is no air flow, we have had to close on very hot days, when 40c was forecasted as we are just not set up to keep our staff, volunteers and customers comfortable. We rent a large garage at the rear of the shop which is vital for storage, unfortunately a leak in the roof when investigated resulted in asbestos being found. The garage is now out of use until the landlord (Co Op) repair it. We are optimistic that the garage repair and a new side entrance will be carried out very soon.

Aylsham road has also suffered from extensive roadworks, with more to come. The effect on footfall and trade is severe, we have to support the team whilst footfall is low and the sales results suffer. Roadworks have been carried out to deal with sinkholes, and since this work was done, we have significant movement in our floors. The landlord does not seem concerned and have asked us to keep an eye on it.

A key ambition for our shops is that they feel like safe spaces, and all are welcome, we must approach every customer, they might be a potential donor or possibly a future volunteer. To support this aim, following a serious incident in the Westlegate store with a mentally ill customer, we are investing in Mental Health First Aid training for both managers.

NORWICH SAMARITANS CIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

During Christmas trading we sell our own Christmas cards in the pop-up charity card shop in St Peter Mancroft church near the forum, last year we sold out of cards. This year they have been ordered earlier (better price) and the quantity means we can go on sale earlier and hopefully not sell out too early. Mathew Powley our volunteer will cover the shift each week as he did last year. This year the cards carry a QR code which takes you straight to a donation website (Anna's idea)

Successes & Highlights

We have made progress this year in key areas, especially Gift Aid, the team have really got on board with signing up customers so that we can claim an additional 25% on the sale of their donations. This year alone we have moved the percentage of gift aid sales from 9% to over 35% which directly improves our profit. This drive to sign customer up created a huge admin burden on the shops, and as we aim to continue to drive Gift Aid sales we have invested in a digital package which makes the process, easier, quicker and keeps data secure.

In February we had a visit from Julie Bentley the CEO and she spent time in both shops. It was a real boost for the teams to be able to share what they do, and it made us all feel part of the wider Samaritans team, it was a highlight for us.

I will soon have completed my first year as DD for shops, and it has been a pleasure to work with this team, they run efficient businesses and can be relied upon to deliver the best possible revenue to support our listening service. I would not have got very far without the support and guidance of Pete 6, who has encouraged and supported me and the team at every stage.

Financial review

FINANCIAL REVIEW - TREASURERS REPORT

My report refers to the combined income, expenditure and assets of both Norwich Samaritans and Samaritans (Norwich), which remains as a "shell".

Our current net assets rose by £149,264, from £428,985 at the end of March 2021 to £578,249 at the end of March 2022 (of which £167,647 is restricted).

As in the previous year we began the year with our shops closed due to COVID-19 but they reopened on 12 April 2021 and thankfully have remained open since then. The shops continue to be a major source of funds contributing towards the branch running costs. We have been very pleased with how are shops have performed since reopening last year and are very grateful to our shop managers and volunteers for all they continue to do to support the branch and enable us to continue offer our service to those in need.

At the start 2022 we started fundraising for the renovation of the branch. At 31 March 2022 we had received donations of £162,905 towards the expected £750,000 cost of the project. These donations, less the professional fees incurred in the year ended 31 March 2022 in relation to the project, have been carried forward as restricted funds into the 2022/23 year, as this is the period in which the renovation will start.

The financial position of the branch remains secure in the short term due to its accumulated reserves and we would hope that the worst of the COVID-10 pandemic is now behind us but we are cautious about what winter 2022/23 may hold for us.

Reserve policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to 75-80% of annual expenditure, the equivalent of approximately nine month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Structure, governance and management

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity. The constitution was adopted on 9th August 2016.

NORWICH SAMARITANS CIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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

Mr Chris Vincent	(Resigned 9 October 2021)
Lisa Powley	
Susan Montgomery	(Resigned 9 October 2021)
Beverley Warren	(Resigned 9 October 2021)
Rebecca Anderson	(Resigned 9 October 2021)
Charles Graham	(Appointed 9 October 2021)
Robert Kuczma	(Resigned 9 October 2021)
Mr J Ellis	
Mr T Dutton	(Appointed 9 October 2021)
D Pritchard	(Appointed 9 October 2021)
Mr R Quantrill	(Appointed 9 October 2021)
Mr P Leonard	
A McNeil	
Mr N D Knight	(Appointed 1 September 2021)

The Board of Trustees comprises the Branch Director (who automatically becomes a Trustee on appointment as Director) and the Elected Trustees. Elected Trustees are the Branch Treasurer, Branch Secretary (the roles of Branch Treasurer and Secretary can be held by one Trustee) and up to eight additional Trustees. The Board of Trustees can appoint a further two Trustees as 'co-opted Trustees'. The minimum number of Trustees on the Board of Trustees is three and the maximum number of Trustees is thirteen.

All Elected Trustees are nominated and elected by Members of the branch at the Annual General Meeting. Once elected, Trustees serve until the next Annual General Meeting at which point they retire from office (but may stand for re-election unless they have served for six or more consecutive years).

The Branch Director is responsible for and has absolute authority for the conduct and management of the branch to be pursued without undue restriction.

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

Mr N D Knight
Trustee

23 January 2023

NORWICH SAMARITANS CIO

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF NORWICH SAMARITANS CIO

I report to the trustees on my examination of the financial statements of Norwich Samaritans CIO (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

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

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.



Mark Johnstone FCA

Argents Accountants Limited
15 Palace Street
NORWICH
Norfolk
NR3 1RT
United Kingdom

Dated: 24 January 2023

NORWICH SAMARITANS CIO

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Income from:							
Donations and legacies	3	53,321	177,050	230,371	107,438	68,982	176,420
Charitable activities	4	-	5,248	5,248	2,218	-	2,218
Other trading activities	5	161,210	-	161,210	91,415	-	91,415
Investments	6	790	-	790	1,266	-	1,266
Total income		215,321	182,298	397,619	202,337	68,982	271,319
Expenditure on:							
Raising funds	7	122,890	-	122,890	121,847	-	121,847
Charitable activities	8	94,373	35,307	129,680	36,100	44,513	80,613
Total expenditure		217,263	35,307	252,570	157,947	44,513	202,460
Net (outgoing)/incoming resources before transfers		(1,942)	146,991	145,049	44,390	24,469	68,859
Gross transfers between funds		2,483	(2,483)	-	30,413	(30,413)	-
Net income for the year/ Net movement in funds		541	144,508	145,049	74,803	(5,944)	68,859
Fund balances at 1 April 2021		410,184	18,801	428,985	335,381	24,745	360,126
Fund balances at 31 March 2022		410,725	163,309	574,034	410,184	18,801	428,985

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

All income and expenditure derive from continuing activities.

NORWICH SAMARITANS CIO

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	12		173,475		186,559
Current assets					
Debtors	13	16,480		29,892	
Cash at bank and in hand		390,380		216,230	
		<u>406,860</u>		<u>246,122</u>	
Creditors: amounts falling due within one year	14	<u>(6,301)</u>		<u>(3,696)</u>	
Net current assets			400,559		242,426
Total assets less current liabilities			<u>574,034</u>		<u>428,985</u>
Income funds					
Restricted funds	15		163,309		18,801
<u>Unrestricted funds</u>					
Designated funds	16	119,322		119,322	
General unrestricted funds		<u>291,403</u>		<u>290,862</u>	
			410,725		410,184
			<u>574,034</u>		<u>428,985</u>

The financial statements were approved by the Trustees on 23 January 2023

Mr N D Knight
Trustee

NORWICH SAMARITANS CIO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information

Norwich Samaritans CIO is a unincorporated charity.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 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.

NORWICH SAMARITANS CIO

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

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

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	n/a
Improvements to property	over the period of the lease
Fixtures and fittings	33% on cost
Computers	33% on cost
Motor vehicles	20% on cost

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.

NORWICH SAMARITANS CIO

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

1 Accounting policies

(Continued)

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.

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.

NORWICH SAMARITANS CIO

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

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Donations and gifts	39,724	167,010	206,734	22,791	-	22,791
Grants	13,597	10,040	23,637	84,647	68,982	153,629
	<u>53,321</u>	<u>177,050</u>	<u>230,371</u>	<u>107,438</u>	<u>68,982</u>	<u>176,420</u>

4 Charitable activities

	Emotional support in prisons	Total	Emotional support in prisons	Total
	2022	2022	2021	2021
	£	£	£	£
Performance related grants	5,248	5,248	2,218	2,218
	<u>5,248</u>	<u>5,248</u>	<u>2,218</u>	<u>2,218</u>

5 Other trading activities

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Other fundraising	2,991	16,297
Charity shop income	158,219	75,118
Other trading activities	<u>161,210</u>	<u>91,415</u>

6 Investments

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Interest receivable	<u>790</u>	<u>1,266</u>

NORWICH SAMARITANS CIO

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

7 Raising funds

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
<u>Fundraising and publicity</u>		
Support costs	1,825	1,247
<u>Trading costs</u>		
Rent	36,365	39,514
Vehicle expenses	1,473	2,042
Sundry trading costs	7,184	2,557
Staff costs	51,210	47,257
Depreciation and impairment	15,568	6,767
Support costs	9,265	22,463
Trading costs	121,065	120,600
	122,890	121,847

NORWICH SAMARITANS CIO

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

8 Charitable activities

	Emotional support	Emotional support in Prisons	Total	Emotional support	Emotional support in Prisons	Total
	2022 £	2022 £	2022 £	2021 £	2021 £	2021 £
Publicity	2,333	-	2,333	3,554	-	3,554
Travel and parking	7,971	-	7,971	2,872	-	2,872
Prison (mostly travel)	-	1,825	1,825	-	890	890
Sundry	10,032	-	10,032	4,315	-	4,315
	<u>20,336</u>	<u>1,825</u>	<u>22,161</u>	<u>10,741</u>	<u>890</u>	<u>11,631</u>
Share of support costs (see note 9)	65,338	7,462	72,800	54,989	7,562	62,551
Share of governance costs (see note 9)	31,248	3,471	34,719	5,806	625	6,431
	<u>116,922</u>	<u>12,758</u>	<u>129,680</u>	<u>71,536</u>	<u>9,077</u>	<u>80,613</u>
Analysis by fund						
Unrestricted funds	86,396	7,977	94,373	27,023	9,077	36,100
Restricted funds	30,526	4,781	35,307	44,513	-	44,513
	<u>116,922</u>	<u>12,758</u>	<u>129,680</u>	<u>71,536</u>	<u>9,077</u>	<u>80,613</u>

NORWICH SAMARITANS CIO

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

9 Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Staff costs	21,497	-	21,497	18,341	-	18,341
Rates and refuse	3,001	-	3,001	2,852	-	2,852
Light, heat, and water	12,038	-	12,038	5,825	-	5,825
Insurance	-	-	-	2,428	-	2,428
Telephone	10,299	-	10,299	4,757	-	4,757
Postage and stationery	6,858	-	6,858	1,616	-	1,616
Maintenance and repairs	18,929	-	18,929	43,996	-	43,996
Cleaning	5,006	-	5,006	5,313	-	5,313
Domestic stores	918	-	918	577	-	577
Conference expense and training	4,857	-	4,857	556	-	556
Accountancy	-	2,040	2,040	-	1,680	1,680
Legal and professional	-	30,653	30,653	-	3,119	3,119
Annual Levy to Samaritans	-	-	-	-	908	908
Committee expenses	-	-	-	-	538	538
AGM	-	2,513	2,513	-	186	186
	<u>83,403</u>	<u>35,206</u>	<u>118,609</u>	<u>86,261</u>	<u>6,431</u>	<u>92,692</u>
Analysed between						
Fundraising	1,825	-	1,825	1,247	-	1,247
Trading	8,778	487	9,265	22,463	-	22,463
Charitable activities	72,800	34,719	107,519	62,551	6,431	68,982
	<u>83,403</u>	<u>35,206</u>	<u>118,609</u>	<u>86,261</u>	<u>6,431</u>	<u>92,692</u>

Governance costs includes payments to the Independent Examiners of £2,040 (2021- £1,680) for the Independent examination of the accounts.

10 Trustees

A McNeil, Branch Secretary and trustees received remuneration during the year totalling £20,561 for her employed role inline with approval from the Charity Commission.

No other Trustee received any remuneration or other benefits in this year or the previous year.

Trustees were reimbursed out of pocket expenses properly incurred on behalf of the charity.

NORWICH SAMARITANS CIO

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

11 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Generating funds (shop employees)	3	3
Charitable activities	1	3
	<hr/>	<hr/>
Total	4	6
	<hr/>	<hr/>

Employment costs

	2022 £	2021 £
Wages and salaries	72,707	65,598
	<hr/>	<hr/>

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

NORWICH SAMARITANS CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

12 Tangible fixed assets

	Freehold land and buildings	Improvements to property	Fixtures and fittings	Computers	Motor vehicles	Total
	£	£	£	£	£	£
Cost						
At 1 April 2021	146,953	33,141	51,155	36,288	13,300	280,837
Additions	-	-	2,483	-	-	2,483
At 31 March 2022	146,953	33,141	53,638	36,288	13,300	283,320
Depreciation and impairment						
At 1 April 2021	-	33,141	35,966	18,299	6,871	94,277
Depreciation charged in the year	-	-	6,077	6,831	2,660	15,568
At 31 March 2022	-	33,141	42,043	25,130	9,531	109,845
Carrying amount						
At 31 March 2022	146,953	-	11,595	11,158	3,769	173,475
At 31 March 2021	146,953	-	15,189	17,988	6,429	186,559

NORWICH SAMARITANS CIO

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

13 Debtors

	2022	2021
	£	£
Amounts falling due within one year:		
Trade debtors	917	13,907
Other debtors	544	966
Prepayments and accrued income	15,019	15,019
	<u>16,480</u>	<u>29,892</u>

14 Creditors: amounts falling due within one year

	2022	2021
	£	£
Other taxation and social security	1,177	-
Other creditors	664	-
Accruals and deferred income	4,460	3,696
	<u>6,301</u>	<u>3,696</u>

NORWICH SAMARITANS CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

15 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				
	Balance at 1 April 2020	Incoming resources	Resources expended	Transfers	Balance at 1 April 2021	Incoming resources	Resources expended	Transfers	Balance at 31 March 2022
	£	£	£	£	£	£	£	£	£
Prisons	2,571	586	-	-	3,157	6,397	(1,825)	-	7,729
Training fund	1,000	13,250	(12,170)	-	2,080	-	-	-	2,080
Airconditioning	7,267	-	-	(7,267)	-	-	-	-	-
Defibrillator fund	154	-	-	-	154	-	-	-	154
IT Refresh	1,045	7,130	(3,975)	-	4,200	-	(1,792)	-	2,408
Workstations	4,208	-	(3,672)	-	536	-	-	-	536
Windows	1,000	-	(169)	-	831	-	-	-	831
Branch improvements	-	8,596	(6,869)	-	1,727	1,344	-	-	3,071
Ops room door	-	3,500	-	(3,500)	-	-	-	-	-
2nd Ops room	-	4,630	(2,564)	-	2,066	-	-	-	2,066
COVID Survival	7,500	31,290	(15,094)	(19,646)	4,050	6,196	(2,126)	(2,483)	5,637
Project Diamond	-	-	-	-	-	168,361	(29,564)	-	138,797
	<u>24,745</u>	<u>68,982</u>	<u>(44,513)</u>	<u>(30,413)</u>	<u>18,801</u>	<u>182,298</u>	<u>(35,307)</u>	<u>(2,483)</u>	<u>163,309</u>

NORWICH SAMARITANS CIO

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

16 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 £	Movement in funds Incoming resources £	Balance at 1 April 2021 £	Movement in funds Incoming resources £	Balance at 31 March 2022 £
Designated -building capital expenditure	111,892	-	111,892	-	111,892
Designated - F2f interview rooms	7,430	-	7,430	-	7,430
	<u>119,322</u>	<u>-</u>	<u>119,322</u>	<u>-</u>	<u>119,322</u>

17 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 March 2022 are represented by:						
Tangible assets	173,475	-	173,475	186,559	-	186,559
Current assets/(liabilities)	237,250	163,309	400,559	242,426	-	242,426
	<u>410,725</u>	<u>163,309</u>	<u>574,034</u>	<u>428,985</u>	<u>-</u>	<u>428,985</u>

18 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2022 £	2021 £
Within one year	38,000	38,000
Between two and five years	152,000	25,625
	<u>190,000</u>	<u>63,625</u>

The operating leases represent rental payables to third parties. The leases are negotiated over terms of 5 years and rentals are fixed for 5 years. All leases include a provision for five-yearly upward rent reviews according to prevailing market conditions. There are no options in place for either party to extend the lease terms.

19 Related party transactions

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