

NORWICH SAMARITANS CIO

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

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NORWICH SAMARITANS CIO

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NORWICH SAMARITANS CIO

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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 MARCH 2023

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Trustees	T Dutton J Ellis C Graham B Handford (appointed 8 October 2022) N D Knight P Leonard A McNeil (resigned 7 October 2023) L Powley (resigned 8 October 2022) D Pritchard R Quantrill
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Charity registered number 1168681

Principal office	19 St Stephens Square Norwich Norfolk NR1 3SS
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Independent Examiner	BW Audit Limited Chartered Accountants 54 Thorpe Road Norwich Norfolk NR1 1RY
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## NORWICH SAMARITANS CIO

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### DIRECTOR'S STATEMENT FOR THE YEAR ENDED 31 MARCH 2023

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This is the Report of the Norwich Samaritans CIO.

The Norwich Samaritans is registered as a Charitable Incorporated Organisation (CIO) with the Charity Commission. We are an Affiliated branch of The Samaritans with the relationship governed by our Operating Agreement with them.

The last year has seen a huge focus on fundraising for our building refurbishment project (Project Diamond – Varah House), moving all volunteers to temporary premises and beginning the Project Diamond refurbishment project. All whilst continuing to provide our services to callers 24/7 and adapting to a shifting volunteer landscape in recent times.

We have also been working on a more sustainable model for working between volunteers and paid employees. We have done this by shifting more responsibilities into permanent staff positions, which will both lower the burden on our volunteers and also ensure long-term stability, continuation and succession between directorates.

Thanks to donations from various grant raising organisations we have been able to start our building refurbishment project, which is due to complete in October 2023. The total cost of this ambitious project has been met from the kind donations from these organisations and through our branch fundraising efforts.

We have seen a continued increase in demand for our service, while volunteer needs and expectations have changed over this time. Nationally we know that the volunteering landscape has altered after the pandemic, with people's priorities and lives changing. It has been tougher to cover the rota 24/7 and our focus has been on covering the hours of greatest need. As an organisation we are not always able to answer of the calls coming into Samaritans. Therefore our efforts have been focused on ensuring that in Norwich branch we are there when people need us the most and fewer volunteers available to take calls in other parts of the country. We have had to become more flexible with our volunteering expectations to meet this changing environment.

We have been available for our callers in excess of 20,000 hours this year. We are incredibly grateful to all of our wonderful volunteers who give their time willingly to support those who are in distress.

Our outreach activities and provision of Prison and Listener support have added another 3,000 hours of contact time and once again we are very grateful to our volunteers who provide this support.

Norwich branch have been supporting the online chat pilot over the past 2.5 years – offering emotional support via this new medium and now running five evenings per week. We stand ready to support the organisation with any further rollout of 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 30,171 contacts with callers, of which the majority were by telephone (26,563). We have taken part in 1,459 online chats and the number of emails (1,906) 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.

The Face to Face service has resumed after nearly two years and we are pleased to be offering this important service to our local community again. Previously we would have around 500 Face to Face contacts in the branch each year, although only 24 contacts have been made since we have restarted. We believe that this is

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## NORWICH SAMARITANS CIO

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### DIRECTOR'S STATEMENT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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both an after effect of the break in the service for such an extended period post pandemic, but also that we have moved to a temporary location while we undertake the building renovation works.

We have been getting out and about at fundraising and 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 do these events again as the national 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 getting back to visiting schools, universities, businesses and military establishments again, 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.

The branch has a number of areas of responsibility that contribute to the successful provision of the service. These are 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 £350 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 continues to be reviewed and communicated, plus regular ongoing training of volunteers is provided. 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 2023 we had 230 volunteers, of whom 171 were Listening volunteers and 59 were Support Volunteers (47 of whom were volunteers in our shops).

It has been another busy year with much change to manage and I must pay tribute to the past and present

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NORWICH SAMARITANS CIO

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DIRECTOR'S STATEMENT (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2023

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members of the Branch Leadership Team for their support. The next twelve months will continue to be very challenging as we look to complete the building refurbishment project, upgrade our Westlegate shop and continue to adapt to the changing volunteering landscape in an ever changing world. Through the continued dedication and efforts of all our volunteers and staff we are determined to be there for our callers. What we do saves lives.

A key focus for us in the future, once we have moved back into the refurbished branch, will be looking to recruit and train more volunteers. We know that we need to be there more for our callers, especially in the hours of greatest need (for example at night). This will be a major project and we will need more space, staff support, volunteer support and funds to be able to grow our number.

J Ellis  
Director

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## NORWICH SAMARITANS CIO

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### TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

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The Trustees present their annual report together with the financial statements of the Norwich Samaritans CIO for the year 1 April 2022 to 31 March 2023. The Trustees have adopted the provisions of 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 also trades under the names Norwich Samaritans.

#### Objectives and activities

##### a. Policies and objectives

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 objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

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## NORWICH SAMARITANS CIO

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

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#### Achievements and performance

##### a. Review of activities

#### Charitable activities - Report from the Branch Prison Support Officer

##### The Prison Team

We currently have 10 volunteers in our Team. Martin joined us at the beginning of August and is currently awaiting his security pass. There is always a welcome sign if you want to join us!

##### The Prison Listening Team

We have a total of 27 listeners:  
HMP Norwich – 14. HMP Bure – 13

Between August 2022 and the present day we have trained 37 new listeners – six training sessions. Training is due to take place at HMP Bure in the middle of September 2023. It is expected to add another 11 prisoners to the Bure team.

A hold is put on Listeners for 6 months after training but this sometimes cannot be fulfilled and listeners are transferred/released to other establishments.

This is particularly common in HMP Norwich, so we constantly have to review our numbers.

##### Throughout the year

We have managed to return to the new normal after the Covid pandemic. Regular visits weekly and bi-weekly to both establishments ensuring that our Listeners are supported in their valiant efforts and that high standards are maintained.

These visits also ensure that their needs are met should they need emotional support.

We have represented Samaritans at two Well Being Days hosted in Norwich. These sessions are for the benefit of officers and staff and are always very successful and well attended.

During the summer months 16 Samaritans have visited the prison to gain a bit of insight into prison life. We are allowed on the wings and can take the opportunity to talk with officers and prisoners who share openly their experiences of prison life. We also meet with the Listeners.

Hopefully this experience makes taking a call from a prisoner a bit easier.

I take this opportunity to express my thanks to the Team. Without their hard work and dedication the scheme would not be as successful as it currently is. Praise should also be given to the group of listeners in both prisons, who perform their function with commitment and pride.

Charles Graham  
Branch Prison Support Officer



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## NORWICH SAMARITANS CIO

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

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#### Achievements and performance (continued)

##### b. Fundraising activities - Shops Deputy Director's Report

During the 2022-23 financial year, our two Charity Shops continued to make a positive contribution by generating significant revenue for the Norwich Samaritans charity, this in turn ensured that listening volunteers were able to continue to provide essential support to those in need.

Our three staff members and 50 shop volunteers are a very strong group of people who provide an invaluable contribution to the Norwich Samaritans charity.

Norwich Samaritans operates two charity shops located within Norwich, one in Aylsham Road in the north of the city and the other Sams in the City in the city centre. These shops serve as critical revenue sources supporting the ongoing operations of our branch and listening service, they also provide affordable, high-quality products to our local community.

The Shop Managers have worked tirelessly to maintain growth. A particular achievement to be celebrated has been the dramatic increase of Gift Aid contributions over the last 12 months which represented a significant profit increase for the charity.

#### Financial Highlights for 2022-23

Total Revenue: £175,950

Total Expenses: £137,408

Net Income: £38,542

Our financial performance remained very strong following the uncertainty of covid lockdown, and continues to grow despite the financial impact of the economic crisis. Thanks to the generous donations and patronage of our supporters.

#### Volunteer Engagement

Our dedicated volunteers are the backbone of our charity shops, they contributed a combined 12,000+ hours of their time, and we are grateful for their unwavering support and dedication to our cause.

#### Challenges and Opportunities

While we achieved many successes in 2022-23, we also encountered challenges such as the condemning of the garage behind Aylsham Road which was a vital storage space, the limited space for expansion at Sams in the City, and the poor ventilation at Aylsham Road.

However, these challenges have presented opportunities for growth and improvement, with the upcoming relocation of Sams in the City into the larger, updated unit at no.17, and the signing of a new lease at Aylsham Road meant that negotiations could take place to improve the environment for our staff and volunteers. Our managers continue to grow the volunteer team and are very optimistic about the future for Norwich Samaritans charity shops.

We are excited about the possibilities that the future holds for the charity shops, and their determination to make an even greater impact.

#### Acknowledgments

We extend our heartfelt gratitude to all our donors, volunteers, staff, and supporters who made 2022-23 a successful and transformative year for Norwich Samaritans.

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

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Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves 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.

At 31 March 2023, the charity held total funds of £1,226,653 (2022: £603,473) of which £396,172 (2022: £410,725) was unrestricted. Free reserves of £236,597 (2022: £237,250) equates to 97.93% of annual expenditure (2022: 106.33%) of annual expenditure.

c. Financial Review - Treasurer's Report

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

Our net assets rose from £603,473 at the end of March 2022 to £1,226,653 (of which £830,481 is restricted), an increase of £623,180. The reason for the significant increase is the capitalisation of the branch renovation costs and these costs will be written off over 25 years to the project diamond restricted fund.

For the first time since 2019-20 our shops have been open for the entirety of the financial year. The shops continue to be a major source of funds contributing towards the branch running costs. We continue to be very pleased with how our 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.

The fundraising towards the branch renovation continued into this financial year and by the 31 March 2023 the restricted fund stood at £803,636 (2022: £168,236).

The financial position of the branch remains secure in the short term due to its accumulated reserves that have built up of several years due to prudent financial management by successive trustees. The trustees are mindful of the current economic crisis and the potential impact upon our finances and are planning for the next three years to ensure that we can continue to offer our service to callers.

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## NORWICH SAMARITANS CIO

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

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#### Structure, governance and management

##### a. Constitution

Norwich Samaritans CIO is a registered charity, number 1168681, and is constituted under a Trust deed. The constitution was adopted on 9th August 2016.

##### b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

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 of 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.

##### c. Policies adopted for the induction and training of Trustees

Samaritans Central Office provide mandatory online training for all people becoming a trustee of a branch of Samaritans.

During the year two Trustees who were on the finance sub committee have undertaken a day's training understanding charity accounts and finances.

##### d. Financial risk management

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

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NORWICH SAMARITANS CIO

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

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Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:



N D Knight  
Trustee

Date: 01/12/2023

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NORWICH SAMARITANS CIO

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INDEPENDENT EXAMINER'S REPORT  
FOR THE YEAR ENDED 31 MARCH 2023

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Independent examiner's report to the Trustees of Norwich Samaritans CIO ('the Charity')

I report to the charity Trustees on my examination of the accounts of 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 accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed 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 Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with 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) 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 been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the 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 accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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NORWICH SAMARITANS CIO

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INDEPENDENT EXAMINER'S REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2023

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I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:



Dated: 5 December 2023

Joanne Fox BA FCA

BW Audit Limited  
Chartered Accountants  
54 Thorpe Road  
Norwich  
Norfolk  
NR1 1RY

NORWICH SAMARITANS CIO

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	<i>As restated</i> <i>Total</i> <i>funds</i> <i>2022</i> <i>£</i>
	Note				
Income from:					
Donations and legacies	4	45,662	638,521	684,183	235,619
Other trading activities	5	178,935	-	178,935	161,210
Investments	6	1,649	-	1,649	790
Total income		226,246	638,521	864,767	397,619
Expenditure on:					
Raising funds	7	139,422	-	139,422	130,861
Charitable activities	8	101,377	788	102,165	92,270
Total expenditure		240,799	788	241,587	223,131
Net movement in funds		(14,553)	637,733	623,180	174,488
Reconciliation of funds:					
Total funds brought forward		410,725	192,748	603,473	428,985
Net movement in funds		(14,553)	637,733	623,180	174,488
Total funds carried forward		396,172	830,481	1,226,653	603,473

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

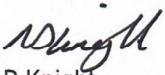
The notes on pages 16 to 34 form part of these financial statements.

NORWICH SAMARITANS CIO

BALANCE SHEET  
AS AT 31 MARCH 2023

	Note	2023 £	As restated 2022 £
Fixed assets			
Tangible assets	13	697,765	202,914
		<u>697,765</u>	<u>202,914</u>
Current assets			
Debtors	14	97,578	16,480
Cash at bank and in hand		441,968	390,380
		<u>539,546</u>	<u>406,860</u>
Creditors: amounts falling due within one year	15	(10,658)	(6,301)
Net current assets		<u>528,888</u>	<u>400,559</u>
Total assets less current liabilities		<u>1,226,653</u>	<u>603,473</u>
Total net assets		<u><u>1,226,653</u></u>	<u><u>603,473</u></u>
Charity funds			
Restricted funds	16	830,481	192,748
Unrestricted funds			
Designated funds	16	-	119,322
General funds	16	396,172	291,403
Total unrestricted funds	16	<u>396,172</u>	<u>410,725</u>
Total funds		<u><u>1,226,653</u></u>	<u><u>603,473</u></u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

  
N D Knight  
(Trustee)  
Date: 01/12/2023

The notes on pages 16 to 34 form part of these financial statements.



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NORWICH SAMARITANS CIO

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STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 31 MARCH 2023

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	2023 £	<i>As restated</i> 2022 £
Cash flows from operating activities		
Net cash used in operating activities	559,934	205,282
	<hr/>	<hr/>
Cash flows from investing activities		
Dividends, interests and rents from investments	1,649	790
Purchase of tangible fixed assets	(509,995)	(31,922)
	<hr/>	<hr/>
Net cash used in investing activities	(508,346)	(31,132)
	<hr/>	<hr/>
Cash flows from financing activities		
	<hr/>	<hr/>
Net cash provided by financing activities	-	-
	<hr/>	<hr/>
Change in cash and cash equivalents in the year	51,588	174,150
Cash and cash equivalents at the beginning of the year	390,380	216,230
	<hr/>	<hr/>
Cash and cash equivalents at the end of the year	441,968	390,380
	<hr/>	<hr/>

The notes on pages 16 to 34 form part of these financial statements

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## NORWICH SAMARITANS CIO

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

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#### 1. General information

Norwich Samaritans CIO is an unincorporated charity.

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 £.

#### 2. Accounting policies

##### 2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Norwich Samaritans CIO meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

##### 2.2 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. The trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### 2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Gifts donated for resale are included as income when they are sold.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023

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2. Accounting policies (continued)

2.4 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 allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

Depreciation is provided on the following basis:

Freehold property	-	4%	straight line from date asset comes into use
Long-term leasehold property	-		over the period of the lease
Motor vehicles	-	20%	straight line
Office equipment	-	33%	straight line
Computer equipment	-	33%	straight line

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in the statement of financial activities.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023

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2. Accounting policies (continued)

2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.10 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.11 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. Prior year adjustment

A prior year adjustment has been made in the financial statements to capitalise £29,439 of legal fees previously included in support costs which relate to the refurbishment of the charity's branch premises. This has led to an increase in restricted funds brought forward and tangible fixed assets.

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NORWICH SAMARITANS CIO

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023

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4. Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Donations and grants	45,662	635,400	681,062
Grants	-	3,121	3,121
	<u>45,662</u>	<u>638,521</u>	<u>684,183</u>

	<i>Unrestricted funds 2022 £</i>	<i>Restricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Donations and grants	39,724	167,010	206,734
Grants	13,597	15,288	28,885
	<u>53,321</u>	<u>182,298</u>	<u>235,619</u>

5. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
200 Club	2,985	2,985	2,991
	<u>2,985</u>	<u>2,985</u>	<u>2,991</u>

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NORWICH SAMARITANS CIO

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023

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5. Income from other trading activities (continued)

Income from non charitable trading activities

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from resale of donated goods	175,950	175,950	158,219

6. Investment income

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Interest receivable	1,649	1,649	790

7. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Telephone	286	286	444
Postage and stationery	497	497	306
Staff costs	1,231	1,231	1,075
	2,014	2,014	1,825

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NORWICH SAMARITANS CIO

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023

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7. Expenditure on raising funds (continued)

Fundraising trading expenses

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Rent	37,410	37,410	36,365
200 Club Prizes	2,220	2,220	-
Credit card charges	1,244	1,244	-
Till expenses	5,824	5,824	-
IT software and consumables	1,144	1,144	-
Bank charges	3,417	3,417	-
Vehicle expenses	1,577	1,577	9,444
Sundry trading expenses	-	-	7,184
Rates and refuse	6,097	6,097	1,116
Light, heat and water	8,056	8,056	3,375
Telephone	916	916	1,410
Postage and stationery	-	-	747
Maintenance and repairs	2,486	2,486	1,369
Cleaning	-	-	761
Legal and professional fees	-	-	487
Staff costs	51,874	51,874	51,210
Depreciation	15,143	15,143	15,568
	<u>137,408</u>	<u>137,408</u>	<u>129,036</u>

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NORWICH SAMARITANS CIO

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023

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8. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Emotional support	93,122	-	93,122
Emotional support in Prisons	8,255	788	9,043
	<u>101,377</u>	<u>788</u>	<u>102,165</u>

	<i>Unrestricted funds 2022 £</i>	<i>Restricted funds 2022 £</i>	<i>Total 2022 £</i>
Emotional support	82,456	-	82,456
Emotional support in Prisons	7,989	1,825	9,814
	<u>90,445</u>	<u>1,825</u>	<u>92,270</u>

9. Analysis of expenditure by activities

	Activities undertaken directly 2023 £	Support costs 2023 £	Total funds 2023 £
Emotional support	16,022	77,100	93,122
Emotional support in Prisons	788	8,255	9,043
Total 2023	<u>16,810</u>	<u>85,355</u>	<u>102,165</u>



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NORWICH SAMARITANS CIO

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023

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9. Analysis of expenditure by activities (continued)

	<i>Activities undertaken directly 2022 £</i>	<i>As restated Support costs 2022 £</i>	<i>As restated Total funds 2022 £</i>
Emotional support	12,365	70,091	82,456
Emotional support in Prisons	1,825	7,989	9,814
	<u>14,190</u>	<u>78,080</u>	<u>92,270</u>

Analysis of direct costs

	<i>Emotional support 2023 £</i>	<i>Emotional support in Prisons 2023 £</i>	<i>Total funds 2023 £</i>
Sundry	516	-	516
Publicity	1,455	-	1,455
Travel and parking	14,051	788	14,839
	<u>16,022</u>	<u>788</u>	<u>16,810</u>

	<i>Emotional support 2022 £</i>	<i>Emotional support in Prisons 2022 £</i>	<i>Total funds 2022 £</i>
Sundry	10,032	-	10,032
Publicity	2,333	-	2,333
Travel and parking	-	1,825	1,825
	<u>12,365</u>	<u>1,825</u>	<u>14,190</u>

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NORWICH SAMARITANS CIO

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023

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9. Analysis of expenditure by activities (continued)

Analysis of support costs

	Emotional support 2023 £	Emotional support in Prisons 2023 £	Total funds 2023 £
Staff costs	20,932	2,463	23,395
Rent and rates	8,968	996	9,964
Telephone	4,862	572	5,434
Insurance	1,872	-	1,872
Light, heat and water	7,472	830	8,302
Postage and stationery	8,451	994	9,445
Maintenance and repairs	6,684	743	7,427
Cleaning	5,040	560	5,600
Conference expense and training	5,596	622	6,218
Accountancy	2,106	234	2,340
AGM	2,173	241	2,414
Annual levy to Samaritans	2,944	-	2,944
	<u>77,100</u>	<u>8,255</u>	<u>85,355</u>

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NORWICH SAMARITANS CIO

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023

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9. Analysis of expenditure by activities (continued)

Analysis of support costs (continued)

	<i>As restated Emotional support 2022 £</i>	<i>As restated Emotional support in Prisons 2022 £</i>	<i>As restated Total funds 2022 £</i>
Staff costs	18,272	2,150	20,422
Rent and rates	1,697	189	1,886
Telephone	7,556	889	8,445
Light, heat and water	7,797	866	8,663
Postage and stationery	5,194	611	5,805
Maintenance and repairs	15,805	1,753	17,558
Cleaning	3,821	425	4,246
Conference expense and training	4,371	486	4,857
Accountancy	1,836	204	2,040
AGM	2,262	251	2,513
Legal and professional fees	654	73	727
Sundry	826	92	918
	<u>70,091</u>	<u>7,989</u>	<u>78,080</u>

10. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £2,340 (2022 - £2,040).

11. Staff costs

	<i>2023 £</i>	<i>2022 £</i>
Wages and salaries	74,020	69,853
Social security costs	440	758
Contribution to defined contribution pension schemes	2,040	2,096
	<u>76,500</u>	<u>72,707</u>

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NORWICH SAMARITANS CIO

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023

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11. Staff costs (continued)

The average number of persons employed by the Charity during the year was as follows:

	2023 No.	2022 No.
Generating funds (shop employees)	3	3
Charitable activities	1	1
	<u>4</u>	<u>4</u>

No employee received remuneration amounting to more than £60,000 in either year.

12. Trustees' remuneration and expenses

During the year, A McNeil, Branch Secretary and Trustee received remuneration of £22,149 (2022: £20,561) for her employed role. A McNeil has resigned from her role as Trustee on 7 October 2023.

The Trustees are considered to be the Key Management Personnel for the charity.

During the year ended 31 March 2023, no Trustee expenses have been reimbursed (2022 - £NIL).

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NORWICH SAMARITANS CIO

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023

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13. Tangible fixed assets

	Freehold property £	Long-term leasehold property £	Motor vehicles £	Office equipment £	Computer equipment £	Total £
Cost or valuation						
At 1 April 2022	176,392	33,141	13,300	53,638	36,288	312,759
Additions	508,751	-	-	1,244	-	509,995
At 31 March 2023	<u>685,143</u>	<u>33,141</u>	<u>13,300</u>	<u>54,882</u>	<u>36,288</u>	<u>822,754</u>
Depreciation						
At 1 April 2022	-	33,141	9,531	42,043	25,130	109,845
Charge for the year	-	-	2,660	6,123	6,361	15,144
At 31 March 2023	<u>-</u>	<u>33,141</u>	<u>12,191</u>	<u>48,166</u>	<u>31,491</u>	<u>124,989</u>
Net book value						
At 31 March 2023	<u>685,143</u>	<u>-</u>	<u>1,109</u>	<u>6,716</u>	<u>4,797</u>	<u>697,765</u>
At 31 March 2022	<u>176,392</u>	<u>-</u>	<u>3,769</u>	<u>11,595</u>	<u>11,158</u>	<u>202,914</u>

14. Debtors

	2023 £	2022 £
Due within one year		
Trade debtors	1,451	917
Other debtors	1,726	544
Prepayments and accrued income	94,401	15,019
	<u>97,578</u>	<u>16,480</u>

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NORWICH SAMARITANS CIO

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023

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15. Creditors: Amounts falling due within one year

	2023	2022
	£	£
Trade creditors	200	-
Other creditors	1,214	1,841
Accruals and deferred income	9,244	4,460
	<hr/>	<hr/>
	10,658	6,301
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NORWICH SAMARITANS CIO

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023

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16. Statement of funds

Statement of funds - current year

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2023 £
Unrestricted funds					
Designated funds					
Building capital expenditure	111,892	-	-	(111,892)	-
F2F interview rooms	7,430	-	-	(7,430)	-
	<u>119,322</u>	<u>-</u>	<u>-</u>	<u>(119,322)</u>	<u>-</u>
General funds					
General Funds	<u>291,403</u>	<u>226,246</u>	<u>(240,799)</u>	<u>119,322</u>	<u>396,172</u>
Total Unrestricted funds	<u>410,725</u>	<u>226,246</u>	<u>(240,799)</u>	<u>-</u>	<u>396,172</u>
Restricted funds					
Prisons	7,729	3,121	(788)	-	10,062
Training	2,080	-	-	-	2,080
Debifrillator	154	-	-	-	154
IT refresh	2,408	-	-	-	2,408
Workstations	536	-	-	-	536
Windows	831	-	-	-	831
Branch improvements	3,071	-	-	-	3,071
2nd Ops Room	2,066	-	-	-	2,066
COVID survival	5,637	-	-	-	5,637
Project Diamond	168,236	635,400	-	-	803,636
	<u>192,748</u>	<u>638,521</u>	<u>(788)</u>	<u>-</u>	<u>830,481</u>
Total of funds	<u><u>603,473</u></u>	<u><u>864,767</u></u>	<u><u>(241,587)</u></u>	<u><u>-</u></u>	<u><u>1,226,653</u></u>

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NORWICH SAMARITANS CIO

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023

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16. Statement of funds (continued)

Prison fund supports The Listener Scheme, training prisoners to provide emotional support to their peers by becoming 'Listeners'.

Training fund supports the training of new volunteers.

Project Diamond represents the major renovation project to refurbish the charity's city centre branch.

The defibrillator, IT refresh, workstations, windows, branch improvements, 2nd Ops Room and COVID survival fund are all historical ongoing capital projects. These projects have all now been transferred to Project Diamond as part of the complete refurbishment of our city centre branch.

The Trustees have released the designated funds back into general funds, these designations are no longer required with the ongoing revamp of the charity's branch.



NORWICH SAMARITANS CIO

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023

16. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2021 £</i>	<i>Income £</i>	<i>As restated Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 March 2022 £</i>
Unrestricted funds					
Designated funds					
Building capital expenditure	111,892	-	-	-	111,892
F2F interview rooms	7,430	-	-	-	7,430
	<u>119,322</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>119,322</u>
General Funds	<u>290,862</u>	<u>215,321</u>	<u>(217,263)</u>	<u>2,483</u>	<u>291,403</u>
Total Unrestricted funds	<u>410,184</u>	<u>215,321</u>	<u>(217,263)</u>	<u>2,483</u>	<u>410,725</u>
Restricted funds					
Prisons	3,157	6,397	(1,825)	-	7,729
Training	2,080	-	-	-	2,080
Debifrillator	154	-	-	-	154
IT refresh	4,200	-	(1,792)	-	2,408
Workstations	536	-	-	-	536
Windows	831	-	-	-	831
Branch improvements	1,727	1,344	-	-	3,071
2nd Ops Room	2,066	-	-	-	2,066
COVID survival	4,050	6,196	(2,126)	(2,483)	5,637
Project Diamond	-	168,361	(125)	-	168,236
	<u>18,801</u>	<u>182,298</u>	<u>(5,868)</u>	<u>(2,483)</u>	<u>192,748</u>
Total of funds	<u>428,985</u>	<u>397,619</u>	<u>(223,131)</u>	<u>-</u>	<u>603,473</u>

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NORWICH SAMARITANS CIO

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023

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17. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	159,575	538,190	697,765
Current assets	247,255	292,291	539,546
Creditors due within one year	(10,658)	-	(10,658)
Total	<u>396,172</u>	<u>830,481</u>	<u>1,226,653</u>

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2022 £</i>	<i>Restricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Tangible fixed assets	173,475	29,439	202,914
Current assets	243,551	163,309	406,860
Creditors due within one year	(6,301)	-	(6,301)
Total	<u>410,725</u>	<u>192,748</u>	<u>603,473</u>

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NORWICH SAMARITANS CIO

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023

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18. Reconciliation of net movement in funds to net cash flow from operating activities

	2023 £	<i>As restated</i> 2022 £
Net income for the year (as per Statement of Financial Activities)	623,180	174,488
Adjustments for:		
Depreciation charges	15,144	15,567
Dividends, interests and rents from investments	(1,649)	(790)
Decrease/(increase) in debtors	(81,098)	13,412
Increase in creditors	4,357	2,605
Net cash provided by operating activities	<u>559,934</u>	<u>205,282</u>

19. Analysis of cash and cash equivalents

	2023 £	2022 £
Cash in hand	441,968	390,380
Total cash and cash equivalents	<u>441,968</u>	<u>390,380</u>

20. Analysis of changes in net debt

	At 1 April 2022 £	Cash flows £	At 31 March 2023 £
Cash at bank and in hand	390,380	51,588	441,968
	<u>390,380</u>	<u>51,588</u>	<u>441,968</u>

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NORWICH SAMARITANS CIO

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023

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21. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund. At 31 March 2023 £351 (2022 £nil) was payable to the fund and is included in creditors.

22. Operating lease commitments

At 31 March 2023 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2023 £	2022 £
Not later than 1 year	47,000	38,000
Later than 1 year and not later than 5 years	104,000	152,000
	<u>151,000</u>	<u>190,000</u>