

NORWICH SAMARITANS CIO

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

NORWICH SAMARITANS CIO

CONTENTS

	Page
Reference and administrative details of the Charity, its Trustees and advisers	1
Chairman's statement	2 - 4
Trustees' report	5 - 11
Independent examiner's report	12
Statement of financial activities	13
Balance sheet	14
Notes to the financial statements	15 - 31

NORWICH SAMARITANS CIO

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2024

Trustees

J Brown (appointed 20 March 2024)
T Dutton
J Ellis (resigned 20 March 2024)
C Graham
B Handford (resigned 7 October 2023)
N D Knight
P Leonard
S Mason (appointed 7 October 2023)
A McNeil (resigned 19 September 2023)
D Pritchard
R Quantrill (resigned 7 October 2023)

Charity registered number 1168681

Principal office

19 St Stephens Square
Norwich
Norfolk
NR1 3SS

Independent Examiner

BW Audit Ltd
Chartered Accountants
Berry & Warren
54 Thorpe Road
Norwich
NR1 1RY

NORWICH SAMARITANS CIO

DIRECTOR'S STATEMENT FOR THE YEAR ENDED 31 MARCH 2024

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

The last year has seen a continued focus on providing our services to callers 24/7 and adapting to a shifting volunteer landscape in recent times, along with the fundraising needed for our long running project building refurbishment (Project Diamond – Varah House) but also for the wider costs for the various needs of our branch.

The total cost of this ambitious project has been met from the kind donations from these organisations and through our branch grant and fundraising efforts. We were able to complete the building refurbishment project as planned in October 2023, which meant we were able to reverse move with our volunteers and staff now operating from our newly refurbished Varah House. And thus our temporary operating premises became our new Westlegate Shop, allowing us to fulfil a long needed larger floor space.

We have had 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 especially since the pandemic, with people's priorities and lives having changed. It has been challenging to cover the rota 24/7 and our focus has been to cover more of the national charity's hours of greatest need. As an organisation we are not always able to answer all of the calls coming into Samaritans and our efforts have been to do our utmost in Norwich to be there when people need us the most, and when fewer volunteers are available to take calls in other parts of the country. With that we have had to become more flexible with our volunteering expectations to meet this changing environment. Being available for our callers more than 20,000 hours this year. We are incredibly grateful to all our wonderful volunteers who give their time willingly to support those who are in distress.

Thanks to the continuing provision of Freephone (116123) our callers can 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 including Face to Face. Our branch is very proud of the fact we are able to provide all of these services, making us an 'all service' branch. Although Face to Face caller numbers is not anywhere near those of pre-pandemic; they are steady and with the introduction of an appointment service we hope numbers will increase. It is a point of pride to be one of the few branches that re-opened this particular service to callers after pandemic restrictions were lifted.

During the last twelve months the branch had 31,024 contacts with callers, of which the majority were by telephone (29,285). We have taken part in online chats (1,591) and the number of emails (1,588) 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.

Our activities and provision of Prison and Listener support have added another 3,000 hours of contact time. 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. 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, Safety Custody Officers and their staff.

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. We continue to raise awareness of our services within the local community via other means – PR, social media, advertising, etc. The coming year we will be celebrating our 60th Anniversary and with that a major fundraising / celebration ball was organised. After a lot of work, especially by our operating and admin staff, this event took place and raised over £30,000 towards our operating costs; A great success!

NORWICH SAMARITANS CIO

DIRECTOR'S STATEMENT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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 despair, and we believe we have an important role to play in the community. Our Outreach team of volunteers have established visits to schools, universities, businesses and military establishments, with an increasing relationship with Norwich City Football Club, to raise awareness of the need for good mental health and wellbeing. We have maintained involvement 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 Outreach, Recruitment, Training, Publicity, Fundraising, Volunteer Care, as well as Branch Admin and Premises. I am thankful to 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; If our volunteers feel supported, they are in a good place to support our callers.

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, fundraising and maintenance; thank you.

We also have a small number of employees who are essential to our operations, and I am so very grateful for the commitment and dedication they bring to the branch. 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 ensure long-term stability, continuation and succession between directorates.

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. With the need for more volunteers to fill the increased need of our service.

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 2024 we had 255 volunteers, of whom 195 were Listening volunteers and 60 were Support Volunteers (52 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 members of the Branch Leadership Team for their support. The next twelve months will continue to be very challenging as we look to look for premises for a possible third shop and maintaining our service with the dedication and efforts of all our volunteers and staff we are determined to be there for our callers. What we do saves lives.

NORWICH SAMARITANS CIO

**DIRECTOR'S STATEMENT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

A key focus for us in the future, settling into our 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 (especially at night). This will be a major project, and we will be looking for more staff support, volunteer support and funds to be able to grow our number. Along with that, as mentioned before we will reach 60 years in service, there will another major fundraising event to organise.

J Brown
Director

NORWICH SAMARITANS CIO

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024

The Trustees present their annual report together with the financial statements of the Norwich Samaritans CIO for the year 1 April 2023 to 31 March 2024. 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 name 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)'.

NORWICH SAMARITANS CIO

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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. Anne 7, Chantelle 1 and Naz 1 joined the team during the year.

The Prison Listening Team

We have a total of 46 listeners:
HMP Norwich – 23 HMP Bure – 23

Between April 2023 and March 2024 we have trained 46 new listeners - seven training sessions. Six sessions at HMP Norwich and one at HMP Bure.

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

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 own needs are met should they need emotional support.

We have represented Samaritans at one Well Being Day 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 8 Samaritans have visited the prison to gain a bit of insight into prison life, meeting officers, prisoners and listeners. These experiences make taking a call from a prisoner a bit easier.

A new telephone system is being introduced within the coming months allowing the prisoners to call Samaritans using their personal pin directly from their cell. This call remains free to the prisoner.

The Samaritans in conjunction with HMPPS have renewed the long-standing partnership and mutual expectation – “Organisational Responsibilities and Guidance”. This document can be reviewed on Sams Home.

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

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

Achievements and performance (continued)

b. Fundraising activities – Shops Deputy Director's Report

This report outlines the charity shop's financial performance over the past year and highlights the remarkable contributions of our dedicated volunteers, whose efforts continue to play a critical role in our success. Despite the challenges faced throughout the year, including shifts in consumer behaviour and economic pressures, the collective commitment of our volunteers and team has allowed us to maintain steady progress towards our financial and community engagement goals.

During the 2023-24 financial year, our two charity shops continued to play a vital role in supporting the Norwich Samaritans by generating significant revenue. This financial contribution has been crucial in ensuring that our listening volunteers are able to provide essential emotional support to individuals in need within our community.

Our team of three dedicated staff members, alongside 50 committed shop volunteers, forms the backbone of this operation. Their tireless efforts and enthusiasm have been invaluable in driving the success of our charity, making a profound impact on the organization's ability to fulfil its mission.

Norwich Samaritans operates two charity shops within the city. One is located on Aylsham Road, serving the northern area of Norwich, while the other, Sams in the City, is situated in the city centre. These shops not only provide essential revenue to support the ongoing work of our branch and listening services, but they also offer affordable, high-quality products to the local community, reinforcing our connection with residents.

Our charity shop at Westlegate successfully moved into larger premises this year, offering a significant upgrade with a 50% increase in floor space. This expansion has allowed them to create more engaging and spacious displays, providing a brighter and more welcoming atmosphere for our customers. With the additional room, they have been able to showcase a wider range of products, enhancing the overall shopping experience. As a result, the shop has seen a remarkable 30% increase in revenue, directly contributing to the ongoing success of our charity's work.

In conclusion, the performance of our charity shops, combined with the dedication of our staff and volunteers, has been instrumental in ensuring the continued support of those in need throughout our community.

Financial Highlights for 2023-24

Total Revenue:	£202,127
Total Expenses:	£148,411
Net Income:	£53,716

In addition to sales revenue 42.7% were eligible for Gift Aid, adding an additional £20,330 to our overall income. This underlines the continued generosity of our local community and the importance of effective donation processing systems.

Volunteer Dedication and Impact

The success of our charity shops would not have been possible without the invaluable dedication of our volunteers. Their commitment to our mission has been a driving force behind both operational efficiency and community engagement.

Over the past year, our volunteers contributed a total of over 12,600 hours, averaging 250 hours per volunteer a year. Their flexibility in adapting to changing schedules and stepping in during busy periods ensured the shop was able to maintain consistent operating hours, even during challenging times.

NORWICH SAMARITANS CIO

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance (continued)

Our volunteers play a vital role in fostering strong relationships with the local community. They have not only managed in-store operations but also actively promoted donation drives, local events, and awareness campaigns that have furthered our outreach efforts. Their personal connections and genuine passion for our cause have made our shop a welcoming and trusted presence in the community.

Challenges and Opportunities

In the coming year, our charity shops face both exciting opportunities and notable challenges. One major opportunity is the opening of our third shop in The Lanes, which will expand our presence in the heart of Norwich and create new revenue streams. At the same time, continued works at Aylsham Road aim to improve access and ventilation, enhancing the shopping environment and customer experience. However, limited storage space for stock remains a significant challenge, requiring creative solutions to manage inventory effectively.

We are also exploring the potential of opening a fourth shop outside of Norwich, which presents a promising growth opportunity but will require careful planning and resources. Maintaining volunteer numbers will be essential to support these expansions, as the dedication of our volunteers is crucial to our operations. Balancing growth while overcoming logistical hurdles will be key to our success in the year ahead.

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

We look forward to the future with optimism, confident that our charity shops will continue to grow and make an even more significant difference in the community.

Acknowledgments

The performance of our charity shop and the hard work of our volunteers have been key to our success this year. Despite facing various challenges, the shop's financial health has remained strong, thanks to the dedication of our volunteers, who have helped us stay connected with the community. We sincerely thank everyone who has contributed their time and skills to our cause, and we're excited to build on this momentum in the coming year.

Together, we are dedicated to making a real difference in the lives of those we serve.

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.

NORWICH SAMARITANS CIO

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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 2024, the charity held total funds of £1,243,147 (2023: £1,226,653) of which £393,258 (2023: £396,172) was unrestricted. Free reserves of £240,776 (2023: £236,597) equates to 72.10% of annual expenditure (2023: 97.93%).

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 total net assets rose from £1,226,653 at the end of March 2023 to £1,243,147 an increase £16,494. The capitalisation of the branch renovation costs finished in the year and these costs will be written off over 25 years to the project diamond restricted fund.

The shops continue to be a major source of funds contributing towards the branch running costs. Since the end of the financial year we have opened our third shop. 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 2024 the restricted fund stood at £849,889 (2023: £830,481). The amortisation of the building renovation costs will be debited to this restricted fund each year.

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 climate 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

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.

NORWICH SAMARITANS CIO

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Structure, governance and management (continued)

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.

NORWICH SAMARITANS CIO

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

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

Date: 31 January 2025

NORWICH SAMARITANS CIO

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2024**

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 2024.

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.

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.

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: 31 January 2025

Joanne Fox BA FCA

BW Audit Ltd
Chartered Accountants
Norwich

NORWICH SAMARITANS CIO

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024

	Note	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:					
Donations and legacies	3	55,838	20,358	76,196	684,183
Other trading activities	4	267,413	-	267,413	178,935
Investments	5	3,205	-	3,205	1,649
Total income		326,456	20,358	346,814	864,767
Expenditure on:					
Raising funds	6	175,346	-	175,346	139,422
Charitable activities	7	154,178	4,416	158,594	102,165
Total expenditure		329,524	4,416	333,940	241,587
Net (expenditure)/income before net gains on investments		(3,068)	15,942	12,874	623,180
Net gains on investments		-	3,620	3,620	-
Net (expenditure)/income		(3,068)	19,562	16,494	623,180
Transfers between funds	16	154	(154)	-	-
Net movement in funds		(2,914)	19,408	16,494	623,180
Reconciliation of funds:					
Total funds brought forward		396,172	830,481	1,226,653	603,473
Net movement in funds		(2,914)	19,408	16,494	623,180
Total funds carried forward		393,258	849,889	1,243,147	1,226,653

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

The notes on pages 15 to 31 form part of these financial statements.

NORWICH SAMARITANS CIO

BALANCE SHEET
AS AT 31 MARCH 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	12	903,857	697,765
Investments	13	53,620	-
		<u>957,477</u>	<u>697,765</u>
Current assets			
Debtors	14	80,180	97,578
Cash at bank and in hand		260,330	441,968
		<u>340,510</u>	<u>539,546</u>
Creditors: amounts falling due within one year	15	(54,840)	(10,658)
Net current assets		<u>285,670</u>	<u>528,888</u>
Total assets less current liabilities		<u>1,243,147</u>	<u>1,226,653</u>
Total net assets		<u>1,243,147</u>	<u>1,226,653</u>
Charity funds			
Restricted funds	16	849,889	830,481
Unrestricted funds			
General funds	16	393,258	396,172
Total unrestricted funds	16	<u>393,258</u>	<u>396,172</u>
Total funds		<u>1,243,147</u>	<u>1,226,653</u>

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

.....
N D Knight

Date: 31 January 2025

The notes on pages 15 to 31 form part of these financial statements.

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

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 2024

2. Accounting policies (continued)

2.4 Expenditure

Expenditure is recognised on an accruals basis 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 2024

2. Accounting policies (continued)

2.7 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the statement of financial activities.

2.8 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.

2.9 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.

2.10 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.

2.11 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.

2.12 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.

NORWICH SAMARITANS CIO

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

3. Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Donations and grants	54,838	12,000	66,838
Grants	1,000	8,358	9,358
	<u>55,838</u>	<u>20,358</u>	<u>76,196</u>
	<i>Unrestricted funds 2023 £</i>	<i>Restricted funds 2023 £</i>	<i>Total funds 2023 £</i>
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>

4. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
200 Club	3,940	3,940	2,985
Anniversary Ball	61,346	61,346	-
	<u>65,286</u>	<u>65,286</u>	<u>2,985</u>

NORWICH SAMARITANS CIO

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

4. Income from other trading activities (continued)

Income from non charitable trading activities

	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Income from resale of donated goods	202,127	202,127	175,950
	<u>202,127</u>	<u>202,127</u>	<u>175,950</u>

5. Investment income

	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Interest receivable	3,205	3,205	1,649
	<u>3,205</u>	<u>3,205</u>	<u>1,649</u>

6. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Telephone	305	305	286
Postage and stationery	575	575	497
200 club prizes	2,220	2,220	2,220
Anniversary ball	21,208	21,208	-
Staff costs	2,627	2,627	1,231
	<u>26,935</u>	<u>26,935</u>	<u>4,234</u>

NORWICH SAMARITANS CIO

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

6. Expenditure on raising funds (continued)

Fundraising trading expenses

	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Rent	40,077	40,077	37,410
Credit card charges	3,516	3,516	1,244
Till expenses	5,152	5,152	5,824
IT software and consumables	3,340	3,340	1,144
Bank charges	753	753	3,417
Vehicle expenses	1,210	1,210	1,577
Rates and refuse	9,996	9,996	6,097
Light, heat and water	5,848	5,848	8,056
Telephone	1,568	1,568	916
Maintenance and repairs	3,705	3,705	2,486
Cleaning	337	337	-
Legal and professional fees	1,294	1,294	-
Staff costs	60,436	60,436	51,874
Depreciation	11,179	11,179	15,143
	<hr/>	<hr/>	<hr/>
	148,411	148,411	135,188
	<hr/>	<hr/>	<hr/>

NORWICH SAMARITANS CIO

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

7. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Emotional support	140,625	2,080	142,705
Emotional support in Prisons	13,553	2,336	15,889
	<u>154,178</u>	<u>4,416</u>	<u>158,594</u>
	<u><u>154,178</u></u>	<u><u>4,416</u></u>	<u><u>158,594</u></u>
	<i>Unrestricted funds 2023 £</i>	<i>Restricted funds 2023 £</i>	<i>Total 2023 £</i>
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>
	<u><u>101,377</u></u>	<u><u>788</u></u>	<u><u>102,165</u></u>

8. Analysis of expenditure by activities

	Activities undertaken directly 2024 £	Support costs 2024 £	Total funds 2024 £
Emotional support	19,658	123,047	142,705
Emotional support in Prisons	2,336	13,553	15,889
	<u>21,994</u>	<u>136,600</u>	<u>158,594</u>
Total 2024	<u><u>21,994</u></u>	<u><u>136,600</u></u>	<u><u>158,594</u></u>

NORWICH SAMARITANS CIO

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

8. Analysis of expenditure by activities (continued)

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

Analysis of direct costs

	Emotional support 2024 £	Emotional support in Prisons 2024 £	Total funds 2024 £
Publicity	4,178	-	4,178
Travel and parking	15,312	-	15,312
Listener scheme and outreach	168	2,336	2,504
	<u>19,658</u>	<u>2,336</u>	<u>21,994</u>

	<i>Emotional support</i> 2023 £	<i>Emotional support in Prisons</i> 2023 £	<i>Total funds</i> 2023 £
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>

NORWICH SAMARITANS CIO

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

8. Analysis of expenditure by activities (continued)

Analysis of support costs

	Emotional support 2024 £	Emotional support in Prisons 2024 £	Total funds 2024 £
Staff costs	44,664	5,254	49,918
Rent and rates	15,794	1,755	17,549
Telephone	5,134	604	5,738
Insurance	4,517	-	4,517
Light, heat and water	9,042	1,005	10,047
Postage and stationery	9,747	1,148	10,895
Maintenance and repairs	12,500	1,389	13,889
Cleaning	5,244	575	5,819
Conference expense and training	7,385	820	8,205
Accountancy	2,205	245	2,450
AGM	1,561	173	1,734
Annual levy to Samaritans	2,764	-	2,764
Legal and professional fees	594	66	660
Bank charges	244	28	272
Gift Aid costs	1,338	149	1,487
Subscriptions	314	342	656
	<u>123,047</u>	<u>13,553</u>	<u>136,600</u>

NORWICH SAMARITANS CIO

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

8. Analysis of expenditure by activities (continued)

Analysis of support costs (continued)

	<i>Emotional support 2023 £</i>	<i>Emotional support in Prisons 2023 £</i>	<i>Total funds 2023 £</i>
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>

9. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £2,450 (2023 - £2,340).

NORWICH SAMARITANS CIO

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

10. Staff costs

	2024 £	2023 £
Wages and salaries	106,769	74,020
Social security costs	3,458	440
Contribution to defined contribution pension schemes	2,754	2,040
	<u>112,981</u>	<u>76,500</u>

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

	2024 No.	2023 No.
Generating funds (shop employees)	4	3
Charitable activities	1	1
	<u>5</u>	<u>4</u>

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

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

11. Trustees' remuneration and expenses

During the year, A McNeil, Branch Secretary and Trustee (until 7 October 2023) received remuneration of £13,800 to October 2023 (2023 - £22,149) for her employed role.

During the year ended 31 March 2024, no Trustee expenses have been reimbursed (2023 - £NIL).

NORWICH SAMARITANS CIO

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

12. Tangible fixed assets

	Freehold property £	Long-term leasehold property £	Motor vehicles £	Office equipment £	Computer equipment £	Total £
Cost or valuation						
At 1 April 2023	685,143	33,141	13,300	54,882	36,288	822,754
Additions	164,668	-	-	48,517	4,081	217,266
At 31 March 2024	849,811	33,141	13,300	103,399	40,369	1,040,020
Depreciation						
At 1 April 2023	-	33,141	12,191	48,166	31,491	124,989
Charge for the year	-	-	1,109	5,268	4,797	11,174
At 31 March 2024	-	33,141	13,300	53,434	36,288	136,163
Net book value						
At 31 March 2024	849,811	-	-	49,965	4,081	903,857
At 31 March 2023	685,143	-	1,109	6,716	4,797	697,765

13. Fixed asset investments

	Listed investments £
Cost or valuation	
Additions	50,000
Revaluations	3,620
At 31 March 2024	53,620
Net book value	
At 31 March 2024	53,620

NORWICH SAMARITANS CIO

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

14. Debtors

	2024 £	2023 £
Due within one year		
Trade debtors	38,894	1,451
Other debtors	1,886	1,726
Prepayments and accrued income	39,400	94,401
	<u>80,180</u>	<u>97,578</u>

15. Creditors: Amounts falling due within one year

	2024 £	2023 £
Trade creditors	38,106	200
Other taxation and social security	5,634	-
Other creditors	3,871	1,214
Accruals and deferred income	7,229	9,244
	<u>54,840</u>	<u>10,658</u>

NORWICH SAMARITANS CIO

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

16. Statement of funds

Statement of funds – current year

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2024 £
Unrestricted funds						
General Funds	396,172	326,456	(329,524)	154	-	393,258
Restricted funds						
Prisons	10,062	8,358	(2,336)	-	-	16,084
Training	2,080	-	(2,080)	-	-	-
Defibrillator	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	803,636	12,000	-	14,549	3,620	833,805
	830,481	20,358	(4,416)	(154)	3,620	849,889
Total of funds	1,226,653	346,814	(333,940)	-	3,620	1,243,147

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 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 defibrillator fund has been transferred to unrestricted funds with agreement by the donor.

NORWICH SAMARITANS CIO

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

16. Statement of funds (continued)

Statement of funds – prior 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	<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
Defibrillator	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>603,473</u>	<u>864,767</u>	<u>(241,587)</u>	<u>-</u>	<u>1,226,653</u>

NORWICH SAMARITANS CIO

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

17. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	152,482	751,375	903,857
Fixed asset investments	-	53,620	53,620
Current assets	295,616	44,894	340,510
Creditors due within one year	(54,840)	-	(54,840)
Total	<u><u>393,258</u></u>	<u><u>849,889</u></u>	<u><u>1,243,147</u></u>

Analysis of net assets between funds - prior period

	<i>Unrestricted funds 2023 £</i>	<i>Restricted funds 2023 £</i>	<i>Total funds 2023 £</i>
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><u>396,172</u></u>	<u><u>830,481</u></u>	<u><u>1,226,653</u></u>

NORWICH SAMARITANS CIO

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

18. 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 2024 £505 (2023: £351) was payable to the fund and is included in creditors.

19. Operating lease commitments

At 31 March 2024 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2024	<i>2023</i>
	£	<i>£</i>
Not later than 1 year	44,250	<i>47,000</i>
Later than 1 year and not later than 5 years	107,188	<i>104,000</i>
	151,438	<i>151,000</i>