

THE SAMARITANS OF SOUTH DEVON
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

THE SAMARITANS OF SOUTH DEVON

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FOR THE YEAR ENDED 31 MARCH 2024

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THE SAMARITANS OF SOUTH DEVON

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2024

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The trustees have pleasure in presenting their Annual Report and the unaudited financial statements for the year ended 31 March 2024

The financial statements comply with current statutory requirements, the accounting policies set out in notes one, the governing document and the Charities Act 2011. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" applicable to charities preparing their accounts in accordance with the Financial Reporting Standard 102 (effective 1 January 2019).

Structure, governance and management

The South Devon Branch of the Samaritans is a registered charity, number 1168726. The charity's principal address is 21 Warren Road, Torquay, Devon, TQ2 5TQ.

The charity was established under a deed of constitution dated 1971 and subsequently amended up until 1983. In October 2016, as part of a restructuring of the national Samaritans organisation, the assets, liabilities and activities of Samaritans of South Devon were transferred to a new charitable incorporated organisation (CIO). References to the charity and the CIO are used interchangeably.

The trustees who served the charity during the year and up to the date of signature of the accounts were as follows:

D Sanders (Chair / Director)

C Rudge (Treasurer)

C Stone (Secretary)

A Martin

T A Stott

L A Batten

R Langdon - appointed 19 February 2024

The trustees are legally responsible for the overall management and control of the South Devon Branch of the Samaritans. The Branch Leadership Team, including the trustees, meet 12 times per year. An annual general meeting is held in September. Scrutiny of the finances of the charity takes place at every meeting of the trustees. Income and expenditure and monetary assets are reported on and monitored monthly. Assessment and approval is required for every major item of expenditure over £100.

Objectives and activities

The charity's core objects, as set out in its Deed of Constitution, are to work for the assistance of persons who are suicidal, despairing or in distress and thus reduce the incentive of suicide. To enable such persons to receive immediate help, compassion and befriending from members of the charity, who are selected and prepared for the purpose of working under direction. Also, where appropriate in accordance with Samaritan procedure, referral to persons having specialist or professional skills and to support the company and aid in the establishment and support of probationary branches and the support of recognised branches of Samaritans.

In setting our objectives and planning our activities, our trustees have given careful consideration to the Charity Commission's general guidance on public benefit.

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Volunteers

The Charity has the continuing support of 114 volunteers (which includes 92 active Listening Volunteers) who undertake receiving telephone calls, administrative work and fundraising. The number of telephone calls answered were 18,918 during the 2023-24 period. There were no responses to emails as this service was withdrawn nationally at the end of December 2021. No callers visited the Centre during the period of this Report.

The charity has continued to recruit and train new volunteers during the year. The trustees thank all the volunteers for their service.

Achievements and performance

The Branch continues to contact other agencies to promote our services and to agree a Partnership if appropriate. The premises are in a well maintained state and regular reviews of the premises have been carried out.

There are no subsidiaries.

Financial review

The charity had a surplus of £14,698 for the 2023/24 year (2023: £2,489). Total funds at the end of the year were £93,405 (2023: £78,707) of these £46,925 (2023: £18,479) related to restricted funds.

During the year the trustees agreed that £5,000 could be donated to the Samaritans Regional Training.

Fund raising is continuing as the charity will have to raise funds to cover its regular outgoings.

The charity owns its own property in Torquay.

Going concern

The charity's main source of income is donations and fundraising. The trustees have considered the impact on cash reserves and are satisfied that the charity can continue as a going concern.

Fundraising

Volunteer fundraisers mainly set up a Samaritans banner and stand in public locations such as town centres, supermarkets and fetes. There are plants and other sales. We do not participate in any door-to-door campaigns.

We do not employ a professional fundraiser. There have been no complaints in the last year about fundraising. The charity does not approach people for funds, as they are voluntary payments from the public, so it does not affect vulnerable people.

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TRUSTEES' ANNUAL REPORT *FOR THE YEAR ENDED 31 MARCH 2024*

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Risk

The trustees are aware of their requirements and responsibilities for risk management. This is to continue the work of the branch mainly providing for the supply and care of volunteers, raising funds and maintaining the building and its contents.

Reserves policy

It is the policy of the trustees to maintain reserves at a level appropriate to the trust's operations. Reserves are maintained at such a level as to be able to respond to any requests for assistance. The trustees consider the level of reserves currently held to be sufficient.

Signed on behalf of the trustees

D Sanders - Chair

Date: 25 July 2024

THE SAMARITANS OF SOUTH DEVON

STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 31 MARCH 2024

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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 and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the charity and of the incoming receipts and application of payments of the charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that 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.

THE SAMARITANS OF SOUTH DEVON

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

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

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

Independent examiner's statement

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

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

I have completed my examination. I confirm that no material 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 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Mr Adrian Hemmings BA (Hons) FCA CTA
Simpkins Edwards LLP
Chartered Accountants
The Summit
Woodwater Park
Pynes Hill
Exeter
Devon
EX2 5WS

Date: 31 July 2024

THE SAMARITANS OF SOUTH DEVON

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31 MARCH 2024

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		2024	2024	2024	2023
		Unrestricted	Restricted	Total	Total
	Note	£	£	£	£
Receipts					
Bank and building society interest		1,074	-	1,074	126
Donations		7,712	30,000	37,712	21,534
General fund raising		4,283	-	4,283	6,401
NOMS		-	4,229	4,229	1,741
Abbfest		-	500	500	1,000
Grants		-	-	-	5,700
Total receipts		13,069	34,729	47,798	36,502
Direct charitable expenditure					
Heating and lighting		5,009	-	5,009	1,422
Telephone		3,826	-	3,826	3,002
Insurance		916	-	916	821
Water rates		165	-	165	643
Cleaner, cleaning materials		2,517	-	2,517	1,490
Alterations and repairs		2,875	-	2,875	3,453
Branch contribution - Affiliation fee		1,301	-	1,301	2,054
		16,609	-	16,609	12,886
Other expenditure					
Publicity and advertising		-	-	-	1,200
Stationery, printing and postage		1,361	-	1,361	1,207
Travelling expenses		4,227	-	4,227	5,637
Refreshments etc.		260	-	260	709
Training expenses		729	-	729	79
Miscellaneous		638	-	638	1,083
Accountancy		1,080	-	1,080	744
Abbfest		-	-	-	468
Grants	4	5,000	-	5,000	10,000
NOMS		-	3,196	3,196	-
		13,295	3,196	16,491	21,127
Total payments		29,904	3,196	33,100	34,013
(Deficit)/Surplus of receipts over payments before capital expenditure					
		(16,835)	31,533	14,698	2,489
Capital expenditure					
		-	-	-	-
(Deficit)/Surplus of receipts over payments					
		(16,835)	31,533	14,698	2,489
Transfers between funds	3	3,087	(3,087)	-	-
Monetary assets as at 31 March 2023		60,228	18,479	78,707	76,218
Monetary assets as at 31 March 2024	3	46,480	46,925	93,405	78,707

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STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31 MARCH 2024

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	31 March 2024		31 March 2023	
	£	£	£	£
Monetary assets				
Barclays instant savers account		88,500		60,563
Barclays current account		4,905		18,144
Total monetary assets (note 3)		<u>93,405</u>		<u>78,707</u>
Non monetary assets				
Freehold property		<u>65,628</u>		<u>65,628</u>
Fixtures and fittings		139,598		139,598
Additions to fixtures and fittings		-		-
		<u>139,598</u>		<u>139,598</u>
Less: Accumulative depreciation		(139,598)		(133,690)
Depreciation at 20% cost		-		(5,908)
		<u>(139,598)</u>		<u>(139,598)</u>
		-		-
Total non monetary assets		<u>65,628</u>		<u>65,628</u>

We approve the Statement above and the Receipts and Payments Account for the year ended 31 March 2024

D Sanders
Chair of Trustees

Date: 25 July 2024

C Rudge
Treasurer

Date: 25 July 2024

THE SAMARITANS OF SOUTH DEVON

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

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1. Accounting policies

1.1 Basis of accounting and accounting convention

The accounts have been prepared on the receipts and payments basis.

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

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

The financial statements have been prepared under the historical cost convention.

The principal accounting policies are set out below.

1.2 Going concern

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

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives. Designated funds, are part of unrestricted funds, but are monies that have been earmarked for a specific purpose or project, usually by the trustees.

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

1.4 Receipts and payments

Income is recognised on the receipt of funds into the charity and is allocated to the relevant charity fund. Expenditure payments are recorded as they are settled. Expenses are recorded on a gross basis, as VAT is not recoverable.

2. Trustees' remuneration & expenses and other related party transactions

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year. However, £706 (2023: £278) was paid to 4 Trustees (2023: 3 Trustees) in respect of reimbursed expenses during the year. There were no other disclosable related party transactions during the year (2023: None).

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

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3. Fund analysis

	Balance as at 1 April 2023	Incoming/ (outgoing) for the year	Transfer between funds	Balance as at 31 March 2024
	£	£	£	£
<u>Unrestricted funds</u>	60,228	(16,835)	(36,913)	6,480
<u>Designated funds:</u>				
Upgrading IT equipment	-	-	20,000	20,000
Property fund	-	-	20,000	20,000
Total designated funds	-	-	40,000	40,000
Total unrestricted funds	60,228	(16,835)	3,087	46,480
<u>Restricted funds:</u>				
Outreach fund	18,479	1,533	(3,087)	16,925
Anonymous - property fund	-	30,000	-	30,000
Total restricted funds	18,479	31,533	(3,087)	46,925
Total monetary funds	78,707	14,698	-	93,405

Designated funds

Designated funds represent the following:

- Upgrading IT equipment - amounts ring-fenced for upgrading IT equipment and providing an information screen in the outer ops room.

- Property fund - ring-fenced for capital expenditure towards our premises as the Trustees see fit.

Restricted funds

The Outreach fund represents money held for Outreach work at Channings Wood Prison under the National Offender Management Service. These funds include donations from NOMS.

The Anonymous - property fund represents money received from a Trust, who wishes their name to remain private, to be used solely for the work carried out at the South Devon branch of the Samaritans. The Trustees have agreed to use this money for capital expenditure towards our premises as the Trustees see fit.

4. Grants paid

During the year, a grant of £5,000 was given to the Samaritans Regional Training. In 2023, £10,000 was given to the Samaritans of North Devon and North Cornwall, to support their ongoing work.

5. Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.