

WORTHING SAMARITANS

England & Wales · Charity number 1170392

Details

Status Registered

Legal form CIO

Registered 2016-11-25

Register [View on the Charity Commission register](#)

Contact

Address The Samaritans
2-4 Lennox Road
Worthing
BN11 1DA

Phone 07881290725

Email worthingsamaritans@gmail.com

Website www.samaritans.org/branches/worthing-samaritans

Activities

Objects: THE OBJECTS OF THE CHARITY ARE:1) TO ENABLE PERSONS IN WORTHING AND THE SURROUNDING AREA AS WELL AS ELSEWHERE WHO ARE EXPERIENCING FEELINGS OF DISTRESS OR DESPAIR, INCLUDING THOSE WHO MAY BE AT RISK OF SUICIDE, TO RECEIVE CONFIDENTIAL EMOTIONAL SUPPORT AT ANY TIME OF THE DAY OR NIGHT IN ORDER TO IMPROVE THEIR EMOTIONAL HEALTH AND TO REDUCE THE INCIDENCE OF SUICIDE;2) 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; AND3) TO COLLABORATE WITH AND SUPPORT SAMARITANS CENTRAL CHARITY AND ITS AFFILIATED BRANCHES IN FULFILLING THESE OBJECTS.

Activities: Worthing Samaritans aims to enable anyone experiencing feelings of distress or despair, including those that may be at risk of suicide, to receive confidential emotional support at any time of the day or night. We support people across the UK who contact us and we also work with the community and partners in the Worthing area to promote ways of improving emotional health.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives
- **Who:** The General Public/mankind

Geography

- West Sussex

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£45,919	£43,873	-	-
2024-03-31	£50,283	£46,104	-	-
2023-03-31	£53,345	£71,467	-	-
2022-03-31	£76,018	£81,125	-	-
2021-03-31	£54,977	£75,780	-	-

Trustees

Name	Role	Appointed
Adrian Spann		2021-11-24
Brian Hughes		2021-09-09
Fiona Cameron		2026-01-22
Gemma Peck		2024-08-18
Winnie Kew		2025-10-15

Linked charities

- WORTHING SAMARITANS (1170392-1)

WORTHING SAMARITANS

England & Wales - Charity number 1170392

Accounts

Charity registration number 1170392

Company registration number CE009151 (England and Wales)

WORTHING SAMARITANS

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

WORTHING SAMARITANS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs H L Bridgwater Mr A Spann Mr B Hughes Mrs T Cash Mrs G Peck Ms A Stocker	(Appointed 18 August 2024) (Appointed 16 November 2024)
Charity number	1170392	
Company number	CE009151	
Registered office	2 Lennox Road Worthing West Sussex BN11 1DA	
Independent examiner	Carpenter Box Amelia House Crescent Road Worthing West Sussex BN11 1RL	

WORTHING SAMARITANS

CONTENTS

	Page
Trustees' report	1 - 2
Independent examiner's report	3
Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6 - 12

WORTHING SAMARITANS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The objective of the charity is to provide emotional support to anyone in personal distress, despairing or at risk of suicide, 24 hours a day, 365 days a year. This is provided by trained volunteers who don't just hear but listen, either by telephone or email for the benefit of the public mainly in the Worthing, West Sussex area.

The trustees have considered the Charities Commission general guidance on public benefit when reviewing the objectives and planned activities of the charity.

Achievements and performance

The charity is a full established incorporated charitable organisation. Volunteers have continued to serve the public and provide the Worthing Samaritans service for over 56 years since April 1969.

We answered approximately 19,000 phone calls (19,070 in 2024). We also responded to approximately 530 web chats (481 in 2024). During the year we transitioned to the new Samaritans Listening Centre, and as a result phone call and web chat statistics were unavailable for two months, and we have therefore pro-rated the statistics for the remainder of the year to calculate an approximate number of phone calls and web chats answered by Worthing Samaritans during the year.

Financial review

Principal fundraising sources

During the year, shop revenue decreased by 1.8% to £85,119 (£86,750 in 2024) and provided 84% of total income (87% in 2024).

Reserves policy

Reserves provided a safety net to continue fulfilling the charity's objectives. With this in mind, it is intended to keep liquid reserves at a level that bears reasonable relationship to 12 to 18 months' running costs of the charity. Variations outside this level are reviewed by the trustees taking into account exceptional costs and any planned expenditure in furtherance of the charity's objectives.

Investment policy and objectives

Investments are held in various securities and are reviewed annually by trustees to decide on the appropriate course of action going forward.

Structure, governance and management

Governing document

The charity is governed by the Samaritans model rules adopted in April 2017. The charity is registered with the Charity Commission for England and Wales as an incorporated charitable organisation, register no 1170392.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mrs H L Bridgwater

Mr A Spann

Mr B Hughes

Mrs T Cash

Mrs F Cameron

Mr P Nichols

(Resigned 3 August 2025)

(Resigned 13 November 2024)

WORTHING SAMARITANS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Mrs G Peck
Ms A Stocker

(Appointed 18 August 2024)
(Appointed 16 November 2024)

Recruitment, appointment, and training of new trustees

The trustees form the Branch committee and are appointed and trained in accordance with Samaritan policy. All new trustees complete a detailed branch induction in addition to Samaritan policy induction. The committee meet regularly to ensure the charity is properly managed and governance is regularly reviewed.

Risk management

The Trustees have a duty to identify and review the risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. Risks are taken for review at each committee meeting. The risk register is available to all staff and volunteers.

Approved by order of the board of trustees and signed on its behalf by:



Mrs G Peck

Trustee

Dated: 20 August 2025

WORTHING SAMARITANS

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WORTHING SAMARITANS

I report to the trustees on my examination of the financial statements of Worthing Samaritans (the charity) for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

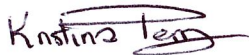
Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.



Kristina Perry FCCA

Amelia House
Crescent Road
Worthing
West Sussex
BN11 1RL

Dated: 29/08/25

WORTHING SAMARITANS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted funds 2025 £	Unrestricted funds 2024 £
	Notes		
<u>Income from:</u>			
Donations and legacies	2	4,609	4,943
Other trading activities	3	90,460	90,246
Investment income	4	5,963	5,053
Total income		<u>101,032</u>	<u>100,242</u>
<u>Expenditure on:</u>			
Raising funds	6	58,237	51,878
Charitable activities	5	40,749	44,185
Total resources expended		<u>98,986</u>	<u>96,063</u>
Net movement in funds		2,046	4,179
Fund balances at 1 April 2024		<u>734,881</u>	<u>730,702</u>
Fund balances at 31 March 2025		<u><u>736,927</u></u>	<u><u>734,881</u></u>

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

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

WORTHING SAMARITANS

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	11		552,376		552,572
Investments	12		39,335		39,335
			<u>591,711</u>		<u>591,907</u>
Current assets					
Debtors	13	7,759		5,478	
Cash at bank and in hand		143,435		146,471	
		<u>151,194</u>		<u>151,949</u>	
Creditors: amounts falling due within one year	14	5,978		8,975	
		<u>5,978</u>		<u>8,975</u>	
Net current assets			145,216		142,974
Total assets less current liabilities			<u>736,927</u>		<u>734,881</u>
The funds of the charity					
Unrestricted funds			736,927		734,881
			<u>736,927</u>		<u>734,881</u>

The charitable company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The trustees acknowledge their responsibilities for ensuring that the charitable company keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the charitable company to obtain an audit of its financial statements for the year in question in accordance with section 476 of the Companies Act 2006.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the trustees on 20 August 2025



Mrs G Peck
Trustee

Company registration number CE009151 (England and Wales)

WORTHING SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Worthing Samaritans is a private company limited by guarantee incorporated in England and Wales. The registered office is 2 Lennox Road, Worthing, West Sussex, BN11 1DA.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention, modified to include certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The trustees have considered relevant information, including subsequent events, in making their assessment.

Based on these assessments and having regard to the resources available to the entity, the trustees have concluded that there is no material uncertainty in relation to the appropriateness of continuing to adopt the going concern basis in preparing the accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Donated goods for resale are not recognised on receipt. The value to the charity of the donated goods sold is recognised as income when sold.

1.5 Expenditure

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

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

WORTHING SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Support and governance costs are allocated to charitable activities.

1.6 Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	Not depreciated
Computer equipment	3 years straight line per annum

Freehold property is not depreciated on the grounds that regular maintenance is carried out the property and it is kept in good condition. Any depreciation accumulated or charged would be immaterial due to the residual value of the property. This is a departure from the SORP FRS 102 and the Companies Act 2006. However, the trustees believe this departure is required to ensure the financial statements give a true and fair view.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date.

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks.

1.9 Financial instruments

Basic financial assets

Basic financial assets are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

1.10 Taxation

The charity is exempt from corporation tax on its charitable activities.

WORTHING SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2025**

2 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2025	2024
	£	£
Donations and gifts	4,609	3,485
Legacies receivable	-	1,458
	<u>4,609</u>	<u>4,943</u>

3 Other trading activities

	Unrestricted funds	Unrestricted funds
	2025	2024
	£	£
Fundraising events	3,302	1,456
Shop income	85,119	86,750
Ford prison income	2,039	2,040
	<u>90,460</u>	<u>90,246</u>

4 Investment income

	Unrestricted funds	Unrestricted funds
	2025	2024
	£	£
Helpcards Holdings Limited	1,737	2,123
National savings interest	-	664
Deposit account interest	4,226	2,266
	<u>5,963</u>	<u>5,053</u>

WORTHING SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2025**

5 Expenditure on charitable activities

	General 2025 £	General 2024 £
Direct costs		
Other costs	37,672	41,829
Share of support and governance costs (see note 7)		
Support	1,243	645
Governance	1,834	1,711
	<u>40,749</u>	<u>44,185</u>
Analysis by fund		
Unrestricted funds	<u>40,749</u>	<u>44,185</u>

6 Raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Raising donations and legacies		
Fundraising costs	3,124	1,919
Other trading activities		
Shop expenses	55,113	49,959
	<u>58,237</u>	<u>51,878</u>

7 Support costs

	Support costs £	Governance costs £	2025 £	Governance costs £	2024 £
Depreciation	1,243	-	1,243	-	645
Accountancy and legal fees	-	1,834	1,834	1,711	1,711
	<u>1,243</u>	<u>1,834</u>	<u>3,077</u>	<u>1,711</u>	<u>2,356</u>
Analysed between					
Charitable activities	<u>1,243</u>	<u>1,834</u>	<u>3,077</u>	<u>1,711</u>	<u>2,356</u>

Included in governance costs are £1,440 (2024: £1,250) relating to the independent examination.

WORTHING SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2025**

8 Trustees

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

The trustees received mileage expenses during the period based in the rate of 45p per mile. There were mileage expenses reimbursed during the period totally £80 (2024 - none).

During the period trustees were reimbursed for expenses they had paid personally on behalf of the charity. These expenses, totalling £1,258 (2024 - £1,960), were for postage and stationery, housekeeping and cleaning, repairs and maintenance, travel expenses and small general expenses.

9 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Average staff	3	3

Total wages and salaries costs for the year were £27,186 (2024: £25,241).

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

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

11 Tangible fixed assets

	Freehold property £	Computer equipment £	Total £
Cost or valuation			
At 1 April 2024	550,000	3,217	553,217
Additions	-	1,047	1,047
At 31 March 2025	550,000	4,264	554,264
Depreciation and impairment			
At 1 April 2024	-	645	645
Depreciation charged in the year	-	1,243	1,243
At 31 March 2025	-	1,888	1,888
Carrying amount			
At 31 March 2025	550,000	2,376	552,376
At 31 March 2024	550,000	2,572	552,572

WORTHING SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

11 Tangible fixed assets

(Continued)

Freehold property are stated at their revalued amounts, being the fair value at the date of the revaluation made by the trustees. there has been no revaluation during the year as the trustees are not aware of any material change in value. At 31 March 2025, had the revalued assets been carried at historic cost less accumulated depreciation and accumulated impairment losses, their carrying amount would have been approximately £440,000 (2024: £440,000).

12 Fixed asset investments

	Shares	National Savings Bonds	Total
	£	£	£
Cost or valuation			
At 1 April 2024 & 31 March 2025	19,335	20,000	39,335
Carrying amount			
At 31 March 2025	19,335	20,000	39,335
At 31 March 2024	19,335	20,000	39,335

13 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Other debtors	7,759	5,478

14 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	(185)	344
Trade creditors	993	1,327
Accruals and deferred income	5,170	7,304
	5,978	8,975

WORTHING SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2025**

15 Analysis of net assets between funds

	Unrestricted funds 2025 £
Fund balances at 31 March 2025 are represented by:	
Tangible assets	552,376
Investments	39,335
Current assets/(liabilities)	145,216
	<u>736,927</u>
	<u><u>736,927</u></u>
	Unrestricted funds 2024 £
Fund balances at 31 March 2024 are represented by:	
Tangible assets	552,572
Investments	39,335
Current assets/(liabilities)	142,974
	<u>734,881</u>
	<u><u>734,881</u></u>

16 Operating lease commitments

Lessee

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

	2025 £	2024 £
Within one year	8,200	8,200
Between two and five years	24,600	32,800
	<u>32,800</u>	<u>41,000</u>
	<u><u>32,800</u></u>	<u><u>41,000</u></u>

17 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

WORTHING SAMARITANS
MANAGEMENT INFORMATION
FOR THE YEAR ENDED 31 MARCH 2025

WORTHING SAMARITANS

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2025

	2025 £	2024 £
INCOME		
Donations and legacies		
Donations	4,609	3,485
Grant income	-	-
Legacies	-	1,458
	<u>4,609</u>	<u>4,943</u>
Other trading activities		
Fundraising events	3,302	1,456
Shop income	85,119	86,750
Ford prison income	2,039	2,040
	<u>90,460</u>	<u>90,246</u>
Investment income		
Helpcards Holdings Limited	1,737	2,123
National savings interest	-	664
Deposit account interest	4,226	2,266
	<u>5,963</u>	<u>5,053</u>
Total incoming resources	<u><u>101,032</u></u>	<u><u>100,242</u></u>
EXPENDITURE		
Raising donations and legacies		
Fundraising costs	3,124	1,919
Other trading activities		
Shop expenses	55,113	49,959
Charitable activities		
Rates and water	406	337
Insurance	2,014	1,940
Light and heat	4,161	4,624
Telephone	4,186	4,650
Postage and stationery	228	182
Advertising	3,330	4,683
Computer costs	585	2,292
Housekeeping and cleaning	3,658	3,252
Repairs and maintenance	1,501	3,300
Conferences, meetings and travel	6,018	5,831
Contributions to other branches	3,747	4,089
HMP Ford expenses	495	306
General expenses	6,955	5,768

WORTHING SAMARITANS

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025

	2025 £	2024 £
Depreciation	1,243	645
Training	288	575
Charitable donations	100	
	38,915	42,474
Support costs		
Accountancy and legal fees	1,834	1,711
Total resources expended	98,986	96,063
Net (expenditure) / income	2,046	4,179

Accounts

Charity registration number 1170392

Company registration number CE009151 (England and Wales)

WORTHING SAMARITANS

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

WORTHING SAMARITANS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs H Bridgwater Mr A Spann Mr B Hughes Mrs T Cash Mrs F Cameron Mr P Nichols	(Appointed 20 September 2023)
Charity number	1170392	
Company number	CE009151	
Registered office	2 Lennox Road Worthing West Sussex BN11 1DA	
Independent examiner	Carpenter Box Amelia House Crescent Road Worthing West Sussex BN11 1RL	

WORTHING SAMARITANS

CONTENTS

	Page
Trustees' report	1 - 2
Independent examiner's report	3
Statement of financial activities	4
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The trustees present their annual report and financial statements for the year ended 31 March 2024.

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Objectives and activities

The objective of the charity is to provide emotional support to anyone in personal distress, despairing or a risk of suicide, 24 hours a day, 365 days a year. This is provided by trained volunteers who don't just hear but listen, either by telephone or webchat, for the benefit of the public mainly in the Worthing, West Sussex area.

The trustees have considered the Charities Commission general guidance on public benefit when reviewing the objectives and planned activities of the charity.

Achievements and performance

The charity is a full established incorporated charitable organisation. Volunteers have continued to serve the public and provide the Worthing Samaritans service for over 54 years since April 1969.

During the year we answered 19,070 phone calls (17,751 in 2023). From beginning of 2023 the email service was moved from the branches into a central hub managed by Samaritans Central Office (we responded to 451 emails in 2022). We also responded to 481 web chats (433 in 2023) through the newly developed web chat service which was introduced during 2022.

Financial review

Principal fundraising sources

During the year, shop revenue increased by 6% to £86,882 (£81,866 in 2023) and provided 87% of total income (82% in 2022). During the year a very generous legacy of £1,458 (£10,000 in 2023) was received.

Exceptional expenditure

During the prior year the Trustees undertook development projects which included upgrading the ground floor windows of the Branch, the development of a room and technical infrastructure to deliver web chat services, and the refurbishment of the operations room used to provide telephone listening to those in need. The total amount spent on these projects in the prior year was £32,262.

Reserves policy

Reserves provided a safety net to continue fulfilling the charity's objectives. With this in mind, it is intended to keep liquid reserves at a level that bears reasonable relationship to 12 to 18 months' running costs of the charity. Variations outside this level are reviewed by the trustees taking into account exceptional costs and any planned expenditure in furtherance of the charity's objectives.

Investment policy and objectives

Investments are held in various securities and are reviewed annually by trustees to decide on the appropriate course of action going forward.

Future developments

As Worthing Samaritans continues to offer the same level of service to the community and nationally, as it has since 1969, adaptations have been made within the Branch as we learn to live with Covid-19, to ensure our volunteers are safe. The use of technology for the recruitment and training of new and existing volunteers, together with online meetings, is well established.

WORTHING SAMARITANS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Structure, governance and management

Governing document

The charity is governed by the Samaritans model rules, adopted in April 2017. The charity is registered with the Charity Commission for England and Wales as an incorporated charitable organisation, register no 1170392.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mrs H Bridgwater

Mr A Spann

Mr B Hughes

Mrs T Cash

Mrs A Chapman

(Resigned 20 September 2023)

Mrs F Cameron

Mr P Nichols

(Appointed 20 September 2023)

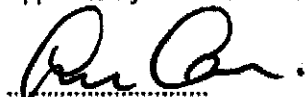
Recruitment, appointment, and training of new trustees

The trustees form the Branch committee and are appointed and trained in accordance with Samaritan policy. All new trustees complete a detailed branch induction in addition to Samaritan policy induction. The committee meet regularly to ensure the charity is properly managed and governance is regularly reviewed.

Risk management

The trustees have a duty to identify and review the risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. Risks are taken for review at each committee meeting. The risk register is available to all staff and volunteers.

Approved by order of the board of trustees and signed on its behalf by:



Mrs F Cameron

Trustee

Dated: 15/7/24

WORTHING SAMARITANS

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WORTHING SAMARITANS

I report to the trustees on my examination of the financial statements of Worthing Samaritans (the charity) for the year ended 31 March 2024.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.



Kristina Perry FCCA

Amelia House
Crescent Road
Worthing
West Sussex
BN11 1RL

Dated: 06/08/2024

WORTHING SAMARITANS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2024

		Unrestricted funds 2024 £	Unrestricted funds 2023 £
	Notes		
<u>Income from:</u>			
Donations and legacies	2	4,943	11,968
Other trading activities	3	90,246	85,590
Investment income	4	5,053	2,724
Total income		100,242	100,282
<u>Expenditure on:</u>			
Raising funds	6	51,878	50,446
Charitable activities	5	44,185	67,958
Total resources expended		96,063	118,404
Net movement in funds		4,179	(18,122)
Fund balances at 1 April 2023		730,702	748,824
Fund balances at 31 March 2024		734,881	730,702

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

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

WORTHING SAMARITANS

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	11	552,572		550,000	
Investments	12	39,335		39,335	
		<u>591,907</u>		<u>589,335</u>	
Current assets					
Debtors	13	5,478		5,432	
Cash at bank and in hand		146,471		146,052	
		<u>151,949</u>		<u>151,484</u>	
Creditors: amounts falling due within one year	14	8,975		10,117	
Net current assets		<u>142,974</u>		<u>141,367</u>	
Total assets less current liabilities		<u>734,881</u>		<u>730,702</u>	
The funds of the charity					
Unrestricted funds		734,881		730,702	
		<u>734,881</u>		<u>730,702</u>	

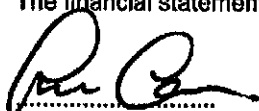
The charitable company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024.

The trustees acknowledge their responsibilities for ensuring that the charitable company keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the charitable company to obtain an audit of its financial statements for the year in question in accordance with section 476 of the Companies Act 2006.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the trustees on 15/07/2024



Mrs F Cameron
Trustee

Company registration number CE009151 (England and Wales)

WORTHING SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

Worthing Samaritans is a private company limited by guarantee incorporated in England and Wales. The registered office is 2 Lennox Road, Worthing, West Sussex, BN11 1DA.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention, modified to include certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The trustees have considered relevant information, including subsequent events, in making their assessment.

Based on these assessments and having regard to the resources available to the entity, the trustees have concluded that there is no material uncertainty in relation to the appropriateness of continuing to adopt the going concern basis in preparing the accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Donated goods for resale are not recognised on receipt. The value to the charity of the donated goods sold is recognised as income when sold.

1.5 Expenditure

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

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

WORTHING SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Support and governance costs are allocated to charitable activities.

1.6 Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property
Computer equipment

Not depreciated
3 years straight line per annum

Freehold property is not depreciated on the grounds that regular maintenance is carried out the property and it is kept in good condition. Any depreciation accumulated or charged would be immaterial due to the residual value of the property. This is a departure from the SORP FRS 102 and the Companies Act 2006. However, the trustees believe this departure is required to ensure the financial statements give a true and fair view.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date.

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks.

1.9 Financial instruments

Basic financial assets

Basic financial assets are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

1.10 Taxation

The charity is exempt from corporation tax on its charitable activities.

WORTHING SAMARITANS

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

2 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Donations and gifts	3,485	1,968
Legacies receivable	1,458	10,000
	<u>4,943</u>	<u>11,968</u>

3 Other trading activities

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Fundraising events	1,456	25
Shop income	86,750	81,866
Ford prison income	2,040	3,699
	<u>90,246</u>	<u>85,590</u>

4 Investment income

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Helpcards Holdings Limited	2,123	2,123
National savings interest	664	272
Deposit account interest	2,266	329
	<u>5,053</u>	<u>2,724</u>

WORTHING SAMARITANS

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

5 Expenditure on charitable activities

	General 2024 £	General 2023 £
Direct costs		
Other costs	41,829	66,353
Share of support and governance costs (see note 7)		
Support	645	-
Governance	1,711	1,605
	<u>44,185</u>	<u>67,958</u>
Analysis by fund		
Unrestricted funds	<u>44,185</u>	<u>67,958</u>

6 Raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Raising donations and legacies		
Fundraising costs	1,919	3,509
Other trading activities		
Shop expenses	49,959	46,937
	<u>51,878</u>	<u>50,446</u>

7 Support costs

	Support costs £	Governance costs £	2024 £	Governance costs £	2023 £
Depreciation	645	-	645	-	-
Accountancy and legal fees	-	1,711	1,711	1,605	1,605
	<u>645</u>	<u>1,711</u>	<u>2,356</u>	<u>1,605</u>	<u>1,605</u>
Analysed between					
Charitable activities	<u>645</u>	<u>1,711</u>	<u>2,356</u>	<u>1,605</u>	<u>1,605</u>

Included in governance costs are £1,250 (2023: £1,200) relating to the independent examination.

WORTHING SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

8 Trustees

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

The trustees received mileage expenses during the period based in the rate of 45p per mile. There were no mileage expenses reimbursed during the period (2023 - £104).

During the period trustees were reimbursed for expenses they had paid personally on behalf of the charity. These expenses, totalling £1,960 (2023 - £1,519), were for postage and stationery, housekeeping and cleaning, repairs and maintenance, travel expenses and small general expenses.

9 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Average staff	3	3

Total wages and salaries costs for the year were £25,241 (2023: £24,822).

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

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

11 Tangible fixed assets

	Freehold property £	Computer equipment £	Total £
Cost or valuation			
At 1 April 2023	550,000	-	550,000
Additions	-	3,217	3,217
At 31 March 2024	550,000	3,217	553,217
Depreciation and impairment			
Depreciation charged in the year	-	645	645
At 31 March 2024	-	645	645
Carrying amount			
At 31 March 2024	550,000	2,572	552,572
At 31 March 2023	550,000	-	550,000

WORTHING SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

11 Tangible fixed assets

(Continued)

Freehold property are stated at their revalued amounts, being the fair value at the date of the revaluation made by the trustees. there has been no revaluation during the year as the trustees are not aware of any material change in value. At 31 March 2024, had the revalued assets been carried at historic cost less accumulated depreciation and accumulated impairment losses, their carrying amount would have been approximately £440,000 (2023: £440,000).

12 Fixed asset investments

	Shares	National Savings Bonds	Total
	£	£	£
Cost or valuation			
At 1 April 2023 & 31 March 2024	19,335	20,000	39,335
Carrying amount			
At 31 March 2024	19,335	20,000	39,335
At 31 March 2023	19,335	20,000	39,335

13 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Other debtors	5,478	5,432

14 Creditors: amounts falling due within one year

	2024	2023
	£	£
Other taxation and social security	344	221
Trade creditors	1,327	933
Accruals and deferred income	7,304	8,963
	8,975	10,117

WORTHING SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

15 Analysis of net assets between funds

	Unrestricted funds 2024 £
Fund balances at 31 March 2024 are represented by:	
Tangible assets	552,572
Investments	39,335
Current assets/(liabilities)	142,974
	<u>734,881</u>
	Unrestricted funds 2023 £
Fund balances at 31 March 2023 are represented by:	
Tangible assets	550,000
Investments	39,335
Current assets/(liabilities)	141,367
	<u>730,702</u>

16 Operating lease commitments

Lessee

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

	2024 £	2023 £
Within one year	8,200	8,200
Between two and five years	32,800	32,800
In over five years	-	8,200
	<u>41,000</u>	<u>49,200</u>

17 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

WORTHING SAMARITANS
MANAGEMENT INFORMATION
FOR THE YEAR ENDED 31 MARCH 2024

WORTHING SAMARITANS

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024

	2024 £	2023 £
INCOME		
Donations and legacies		
Donations	3,485	1,968
Grant income	-	-
Legacies	1,458	10,000
	<u>4,943</u>	<u>11,968</u>
Other trading activities		
Fundraising events	1,456	25
Shop income	86,750	81,866
Ford prison income	2,040	3,699
	<u>90,246</u>	<u>85,590</u>
Investment income		
Helpcards Holdings Limited	2,123	2,123
National savings interest	664	272
Deposit account interest	2,266	329
	<u>5,053</u>	<u>2,724</u>
Total incoming resources	<u><u>100,242</u></u>	<u><u>100,282</u></u>
EXPENDITURE		
Raising donations and legacies		
Fundraising costs	1,919	3,509
Other trading activities		
Shop expenses	49,959	46,937
Charitable activities		
Rates and water	337	542
Insurance	1,940	1,844
Light and heat	4,624	5,356
Telephone	4,650	3,287
Postage and stationery	182	535
Advertising	4,683	2,100
Computer costs	2,292	1,422
Housekeeping and cleaning	3,252	2,825
Repairs and maintenance	3,300	35,329
Conferences, meetings and travel	5,831	5,905
Contributions to other branches	4,089	1,430
HMP Ford expenses	306	467
General expenses	5,768	4,773

WORTHING SAMARITANS

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024

	2024 £	2023 £
Depreciation	645	-
Training	575	538
	42,474	66,353
Support costs		
Accountancy and legal fees	1,711	1,605
	96,063	118,404
Total resources expended		
	4,179	(18,122)
Net (expenditure) / income		

WORTHING SAMARITANS

England & Wales - Charity number 1170392

Accounts

Charity Registration No. 1170392

Company Registration No. CE009151 (England and Wales)

WORTHING SAMARITANS

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

WORTHING SAMARITANS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs H Bridgwater	(Appointed 10 May 2022)
	Mr A Spann	
	Mr B Hughes	
	Mrs T Cash	(Appointed 10 May 2022)
	Mrs A Chapman	(Appointed 10 May 2022)
	Mrs F Cameron	(Appointed 8 August 2022)
Charity number	1170392	
Company number	CE009151	
Registered office	2 Lennox Road Worthing West Sussex BN11 1DA	
Independent examiner	Carpenter Box Amelia House Crescent Road Worthing West Sussex BN11 1RL	

WORTHING SAMARITANS

CONTENTS

	Page
Trustees' report	1 - 2
Independent examiner's report	3
Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6 - 12

WORTHING SAMARITANS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The objective of the charity is that fewer people die by suicide by providing support to anyone in personal distress, despairing or at risk of suicide, 24 hours a day, 365 days a year. This support is provided by trained volunteers who don't just hear but listen, either by telephone, email, or via online chat, for the benefit of the public both in the Worthing, West Sussex area and nationally.

The trustees have considered the Charities Commission general guidance on public benefit when reviewing the objectives and planned activities of the charity.

Achievements and performance

The charity is a fully established incorporated charitable organisation. Volunteers have continued to serve the public and provide the Worthing Samaritans service for over 54 years since April 1969.

During the year we answered 17,751 phone calls (20,289 in 2022). The number of phone calls answered was lower compared to the prior year due to the branch being closed for 6 weeks for the refurbishment of the operations room. We responded to 451 emails (1,081 in 2022). From beginning of 2023 the email service was moved from the branches into a central hub managed by Samaritans Central Office. We also responded to 433 web chats (0 in 2022) through the newly developed web chat service which was introduced during 2022.

Financial review

Principal fundraising sources

During the year, shop revenue increased by 31% to £81,866 (£62,334 in 2022), and again provided 82% of total income (82% in 2022). During the year a very generous legacy of £10,000 (£0 in 2022) was received. During the year £0 (£1,803 in 2022) was received in Covid related government grants.

Exceptional expenditure

During the year the Trustees undertook development projects which included upgrading the ground floor windows of the Branch, the development of a room and technical infrastructure to deliver web chat services, and the refurbishment of the operations room used to provide telephone listening to those in need. The total amount spent on these projects in the year was £32,262 (£5,700 in 2022).

Reserves policy

Reserves provided a safety net to continue fulfilling the charity's objectives. With this in mind, it is intended to keep liquid reserves at a level that bears reasonable relationship to 12 to 18 months' running costs of the charity. Variations outside this level are reviewed by the trustees taking into account exceptional costs and any planned expenditure in furtherance of the charity's objectives.

Investment policy and objectives

Investments are held in various securities and are reviewed annually by trustees to decide on the appropriate course of action going forward.

Future developments

As Worthing Samaritans continues to offer the same level of service to the community and nationally, as it has since 1969, adaptations have been made within the Branch as we learn to live with Covid-19, to ensure our volunteers are safe. The use of technology for the recruitment and training of new and existing volunteers, together with online meetings, is well established.

WORTHING SAMARITANS

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

Structure, governance and management

Governing document

The charity is governed by the Samaritans model rules, adopted in April 2017. The charity is registered with the Charity Commission for England and Wales as an incorporated charitable organisation, register no 1170392.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr C Canning	(Resigned 20 September 2022)
Mrs H Bridgwater	(Appointed 10 May 2022)
Ms A M Siocombe	(Resigned 20 September 2022)
Mr D Lebbell	(Resigned 20 September 2022)
Mr W Merrifield	(Resigned 8 August 2022)
Mr A Spann	
Mr B Hughes	
Mrs T Cash	(Appointed 10 May 2022)
Mrs A Chapman	(Appointed 10 May 2022)
Mrs F Cameron	(Appointed 8 August 2022)

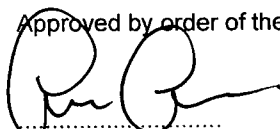
Recruitment, appointment, and training of new trustees

The trustees form the Branch committee and are appointed and trained in accordance with Samaritan policy. All new trustees complete a detailed branch induction in addition to Samaritan policy induction. The committee meet regularly to ensure the charity is properly managed and governance is regularly reviewed.

Risk management

The trustees have a duty to identify and review the risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. Risks are taken for review at each committee meeting. The risk register is available to all staff and volunteers.

Approved by order of the board of trustees and signed on its behalf by:



Mrs F Cameron

Trustee

Dated: 23/8/23

WORTHING SAMARITANS

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF WORTHING SAMARITANS

I report to the trustees on my examination of the financial statements of Worthing Samaritans (the charity) for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

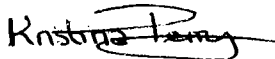
Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.



Kristina Perry FCCA

Amelia House
Crescent Road
Worthing
West Sussex
BN11 1RL

Dated: 04/09/23

WORTHING SAMARITANS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

		Unrestricted funds 2023 £	Unrestricted funds 2022 £
	Notes		
<u>Income from:</u>			
Donations and legacies	2	11,968	4,236
Other trading activities	3	85,590	69,021
Investment income	4	2,724	2,761
Total income		100,282	76,018
<u>Expenditure on:</u>			
Raising funds	5	50,446	39,290
Charitable activities	6	67,958	41,835
Total resources expended		118,404	81,125
Net movement in funds		(18,122)	(5,107)
Fund balances at 1 April 2022		748,824	753,931
Fund balances at 31 March 2023		730,702	748,824

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

WORTHING SAMARITANS

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	10		550,000		550,000
Investments	11		39,335		74,335
			<u>589,335</u>		<u>624,335</u>
Current assets					
Debtors	12	5,432		2,701	
Cash at bank and in hand		146,052		136,154	
		<u>151,484</u>		<u>138,855</u>	
Creditors: amounts falling due within one year	13	(10,117)		(14,366)	
Net current assets			141,367		124,489
Total assets less current liabilities			<u>730,702</u>		<u>748,824</u>
Income funds					
Unrestricted funds			730,702		748,824
			<u>730,702</u>		<u>748,824</u>

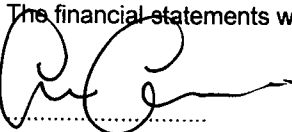
The charitable company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023.

The trustees acknowledge their responsibilities for ensuring that the charitable company keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the charitable company to obtain an audit of its financial statements for the year in question in accordance with section 476 of the Companies Act 2006.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Trustees on 23/8/23



Mrs F Cameron
Trustee

Company Registration No. CE009151

WORTHING SAMARITANS

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

1 Accounting policies

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention, modified to include certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The trustees have considered relevant information, including subsequent events, in making their assessment.

Based on these assessments and having regard to the resources available to the entity, the trustees have concluded that there is no material uncertainty in relation to the appropriateness of continuing to adopt the going concern basis in preparing the accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Donated goods for resale are not recognised on receipt. The value to the charity of the donated goods sold is recognised as income when sold.

1.5 Expenditure

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Support and governance costs are allocated to charitable activities.

1.6 Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	Not depreciated
Computer equipment	3 years straight line per annum

WORTHING SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

Freehold property is not depreciated on the grounds that regular maintenance is carried out the property and it is kept in good condition. Any depreciation accumulated or charged would be immaterial due to the residual value of the property. This is a departure from the SORP FRS 102 and the Companies Act 2006. However, the trustees believe this departure is required to ensure the financial statements give a true and fair view.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date.

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks.

1.9 Financial instruments

Basic financial assets

Basic financial assets are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

1.10 Taxation

The charity is exempt from corporation tax on its charitable activities.

2 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Donations and gifts	1,968	2,433
Legacies receivable	10,000	-
Grant income	-	1,803
	<u>11,968</u>	<u>4,236</u>

WORTHING SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

3 Other trading activities

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Fundraising events	25	4,063
Shop income	81,866	62,334
Ford prison income	3,699	2,624
	<u>85,590</u>	<u>69,021</u>

4 Investment income

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Helpcards Holdings Limited	2,123	2,027
National savings interest	272	443
Deposit account interest	329	291
	<u>2,724</u>	<u>2,761</u>

5 Raising funds

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Raising donations and legacies		
Fundraising costs	3,509	355
Other trading activities		
Shop expenses	46,937	38,935
	<u>50,446</u>	<u>39,290</u>

WORTHING SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2023**

6 Charitable activities

	General 2023 £	General 2022 £
Other costs	66,353	40,211
Share of governance costs (see note 7)	1,605	1,624
	<u>67,958</u>	<u>41,835</u>

7 Support costs

	Governance costs £	2023 Governance costs £	Governance costs £	2022 £
Accountancy and legal fees	1,605	1,605	1,624	1,624
	<u>1,605</u>	<u>1,605</u>	<u>1,624</u>	<u>1,624</u>
Analysed between				
Charitable activities	1,605	1,605	1,624	1,624
	<u>1,605</u>	<u>1,605</u>	<u>1,624</u>	<u>1,624</u>

Included in governance costs are £1,200 (2022: £1,100) relating to the independent examination.

8 Trustees

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

The trustees received mileage expenses during the period based in the rate of 45p per mile. Mileage expenses reimbursed during the period totalled £104 (2022 - £341).

During the period trustees were reimbursed for expenses they had paid personally on behalf of the charity. These expenses, totalling £1,519 (2022 - £581), were for postage and stationery, housekeeping and cleaning, repairs and maintenance, travel expenses and small general expenses.

WORTHING SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

9 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Average staff	3	3

Total wages and salaries costs for the year were £24,822 (2022: £19,613).

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

10 Tangible fixed assets

	Freehold property £	Computer equipment £	Total £
Cost or valuation			
At 1 April 2022	550,000	6,036	556,036
At 31 March 2023	550,000	6,036	556,036
Depreciation and impairment			
At 1 April 2022	-	6,036	6,036
At 31 March 2023	-	6,036	6,036
Carrying amount			
At 31 March 2023	550,000	-	550,000
At 31 March 2022	550,000	-	550,000

Freehold property are stated at their revalued amounts, being the fair value at the date of the revaluation made by the trustees. there has been no revaluation during the year as the trustees are not aware of any material change in value. At 31 March 2023, had the revalued assets been carried at historic cost less accumulated depreciation and accumulated impairment losses, their carrying amount would have been approximately £440,000 (2022: £440,000).

WORTHING SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2023**

11 Fixed asset investments

	Shares	National Savings Bonds	Total
	£	£	£
Cost or valuation			
At 1 April 2022	19,335	55,000	74,335
Disposals	-	(35,000)	(35,000)
At 31 March 2023	19,335	20,000	39,335
Carrying amount			
At 31 March 2023	19,335	20,000	39,335
At 31 March 2022	19,335	55,000	74,335

12 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Other debtors	5,432	2,701

13 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	221	154
Trade creditors	933	1,441
Accruals and deferred income	8,963	12,771
	10,117	14,366

14 Analysis of net assets between funds

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Fund balances at 31 March 2023 are represented by:		
Tangible assets	550,000	550,000
Investments	39,335	74,335
Current assets/(liabilities)	141,367	124,489
	730,702	748,824

WORTHING SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

15 Operating lease commitments

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

	2023	2022
	£	£
Within one year	8,200	8,200
Between two and five years	32,800	32,800
In over five years	8,200	16,400
	<u>49,200</u>	<u>57,400</u>

16 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

WORTHING SAMARITANS
MANAGEMENT INFORMATION
FOR THE YEAR ENDED 31 MARCH 2023

WORTHING SAMARITANS

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023

	2023 £	2022 £
INCOME		
Donations and legacies		
Donations	1,968	2,433
Grant income	-	1,803
Legacies	10,000	-
	<u>11,968</u>	<u>4,236</u>
Other trading activities		
Fundraising events	25	4,063
Shop income	81,866	62,334
Ford prison income	3,699	2,624
	<u>85,590</u>	<u>69,021</u>
Investment income		
Helpcards Holdings Limited	2,123	2,027
National savings interest	272	443
Deposit account interest	329	291
	<u>2,724</u>	<u>2,761</u>
Total incoming resources	<u><u>100,282</u></u>	<u><u>76,018</u></u>
EXPENDITURE		
Raising donations and legacies		
Fundraising costs	3,509	355
Other trading activities		
Shop expenses	46,937	38,935
Charitable activities		
Rates and water	542	416
Insurance	1,844	1,629
Light and heat	5,356	4,375
Telephone	3,287	3,372
Postage and stationery	535	1,487
Advertising	2,100	5,919
Computer costs	1,422	1,036
Housekeeping and cleaning	2,825	4,242
Repairs and maintenance	35,329	7,085
Conferences, meetings and travel	5,905	4,890
Contributions to other branches	1,430	1,733
HMP Ford expenses	467	395
General expenses	4,773	3,332

WORTHING SAMARITANS

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023

	2023 £	2022 £
Branch COVID-19 expenses	-	43
Training	538	257
Computer equipment		-
	66,353	40,211
Support costs		
Accountancy and legal fees	1,605	1,624
Total resources expended	118,404	81,125
Net (expenditure) / income	(18,122)	(5,107)

Accounts

Charity Registration No. 1170392

Company Registration No. CE009151 (England and Wales)

WORTHING SAMARITANS

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

WORTHING SAMARITANS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr C Canning	
	Mrs H Bridgwater	(Appointed 10 May 2022)
	Ms A M Slocombe	
	Mr D Lebbell	
	Ms L Nichols	
	Mr A Spann	(Appointed 24 November 2021)
	Mr B Hughes	(Appointed 9 September 2021)
	Mrs T Cash	(Appointed 10 May 2022)
	Mrs A Chapman	(Appointed 10 May 2022)
	Mrs F Cameron	(Appointed 8 August 2022)
Charity number	1170392	
Company number	CE009151	
Registered office	2 Lennox Road Worthing West Sussex BN11 1DA	
Independent examiner	Carpenter Box Amelia House Crescent Road Worthing West Sussex BN11 1RL	

WORTHING SAMARITANS

CONTENTS

	Page
Trustees' report	1 - 2
Independent examiner's report	3
Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6 - 12

WORTHING SAMARITANS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The objective of the charity is to provide emotional support to anyone in personal distress, despairing or at risk of suicide, 24 hours a day, 365 days a year. This is provided by trained volunteers who don't just hear but listen, either by telephone, email, or visits to the centre, for the benefit of the public mainly in the Worthing, West Sussex area.

The trustees have considered the Charities Commission general guidance on public benefit when reviewing the objectives and planned activities of the charity.

Achievements and performance

The charity is a fully established incorporated charitable organisation. Volunteers have continued to serve the public and provide the Worthing Samaritans service since April 1969.

The COVID-19 pandemic continued to impact our service to callers during the first part of the year. During the year we answered 20,289 phone calls (15,615 in 2021), and replied to 1,081 emails (936 in 2020). The text (SMS) service has now been retired, with web chat introduced during 2022.

Financial review

Principal fundraising sources

During the year, the shop provided 82% of total income (34% in 2021). The shop income rebounded to previous levels after being significantly lower during 2021 because of the shop being closed due to the Covid 19 lockdown. During the year £1,803 (£25,266 in 2021) was received in government grants considered to be vital in enabling the charity to deliver help to those who contact us.

Exceptional expenditure

During the year the Trustees approved development projects which included the upgrade of ground floor windows, the development of a room and technical infrastructure to deliver web chat services, and the refurbishment of the operations room used to provide telephone listening to those in need. The total amount committed to these projects is £30,000, with £5,700 incurred in the current year, and the remainder being incurred in the year ended 31 March 2023.

Reserves policy

As at 31 March 2022 the total funds held were £748,824, all of which is unrestricted. Reserves provided a safety net to continue fulfilling the charity's objectives. With this in mind, it is intended to keep liquid reserves at a level that bears reasonable relationship to 12 to 18 months' running costs of the charity. Variations outside this level are reviewed by the trustees taking into account exceptional costs and any planned expenditure in furtherance of the charity's objectives.

Investment policy and objectives

Investments are held in various securities and are reviewed annually by trustees to decide on the appropriate course of action going forward.

Future developments

As Worthing Samaritans continues to offer the same level of service to the community and nationally, as it has since 1969, adaptations have been made within the Branch as we learn to live with Covid-19, to ensure our volunteers are safe. The use of technology for the recruitment and training of new and existing volunteers, together with online meetings, is well established.

WORTHING SAMARITANS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

Structure, governance and management

Governing document

The charity is governed by the Samaritans model rules, adopted April 2017. The charity is registered with the Charity Commission for England and Wales as an incorporated charitable organisation, register no 1170392.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mrs L E Clark	(Resigned 9 September 2021)
Mr C Canning	
Mrs H Bridgwater	(Appointed 10 May 2022)
Mr D Holme	(Resigned 9 September 2021)
Mr D Coldwell	(Resigned 9 September 2021)
Mr R Martin	(Resigned 24 November 2021)
Ms S Gardner	(Resigned 9 September 2021)
Ms A M Slocombe	
Mr M R Shaw	(Resigned 9 September 2021)
Mr D Lebbell	
Ms A Copeland	(Resigned 15 November 2021)
Ms L Nichols	
Mr M White	(Resigned 8 October 2021)
Mr W Merrifield	(Appointed 1 December 2021 and resigned 8 August 2022)
Mr A Spann	(Appointed 24 November 2021)
Mr B Hughes	(Appointed 9 September 2021)
Mrs T Cash	(Appointed 10 May 2022)
Mrs A Chapman	(Appointed 10 May 2022)
Mr P Southall	(Appointed 9 September 2021 and resigned 5 October 2021)
Mrs F Cameron	(Appointed 8 August 2022)

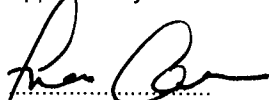
Recruitment, appointment, and training of new trustees

The trustees form the Branch committee and are appointed and trained in accordance with Samaritan policy. All new trustees complete a detailed branch induction in addition to Samaritan policy induction. The committee meet regularly to ensure the charity is properly managed and governance is regularly reviewed.

Risk management

The trustees have a duty to identify and review the risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. Risks are taken for review at each committee meeting. The risk register is available to all staff and volunteers.

Approved by order of the board of trustees and signed on its behalf by:



Mrs F Cameron

Trustee

Dated: 21/8/2022

WORTHING SAMARITANS

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WORTHING SAMARITANS

I report to the trustees on my examination of the financial statements of Worthing Samaritans (the charity) for the year ended 31 March 2022.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

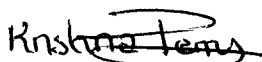
Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.



Kristina Perry FCCA

Amelia House
Crescent Road
Worthing
West Sussex
BN11 1RL

Dated: 05/09/2022....

WORTHING SAMARITANS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

		Unrestricted funds 2022 £	Unrestricted funds 2021 £
	Notes		
<u>Income from:</u>			
Donations and legacies	2	4,236	27,859
Other trading activities	3	69,021	24,145
Investment income	4	2,761	2,973
Total income		76,018	54,977
<u>Expenditure on:</u>			
Raising funds	6	39,290	32,680
Charitable activities	7	41,835	43,100
Total resources expended		81,125	75,780
Net movement in funds		(5,107)	(20,803)
Fund balances at 1 April 2021		753,931	774,734
Fund balances at 31 March 2022		748,824	753,931

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

WORTHING SAMARITANS

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	11	550,000		550,000	
Investments	12	74,335		74,335	
		<u>624,335</u>		<u>624,335</u>	
Current assets					
Debtors	13	2,701		2,285	
Cash at bank and in hand		136,154		146,790	
		<u>138,855</u>		<u>149,075</u>	
Creditors: amounts falling due within one year	14	<u>(14,366)</u>		<u>(19,479)</u>	
Net current assets			124,489		129,596
Total assets less current liabilities			<u>748,824</u>		<u>753,931</u>
Income funds					
Unrestricted funds			748,824		753,931
			<u>748,824</u>		<u>753,931</u>

The charitable company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022.

The trustees acknowledge their responsibilities for ensuring that the charitable company keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the charitable company to obtain an audit of its financial statements for the year in question in accordance with section 476 of the Companies Act 2006.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Trustees on 21/8/22.



Mrs F Cameron
Trustee

Company Registration No. CE009151

WORTHING SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention, modified to include certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The trustees have considered relevant information, including subsequent events, in making their assessment.

Based on these assessments and having regard to the resources available to the entity, the trustees have concluded that there is no material uncertainty in relation to the appropriateness of continuing to adopt the going concern basis in preparing the accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Donated goods for resale are not recognised on receipt. The value to the charity of the donated goods sold is recognised as income when sold.

1.5 Expenditure

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Support and governance costs are allocated to charitable activities.

1.6 Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property
Computer equipment

Not depreciated
3 years straight line per annum

WORTHING SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

Freehold property is not depreciated on the grounds that regular maintenance is carried out the property and it is kept in good condition. Any depreciation accumulated or charged would be immaterial due to the residual value of the property. This is a departure from the SORP FRS 102 and the Companies Act 2006. However, the trustees believe this departure is required to ensure the financial statements give a true and fair view.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date.

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks.

1.9 Financial instruments

Basic financial assets

Basic financial assets are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

1.10 Taxation

The charity is exempt from corporation tax on its charitable activities.

2 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Donations and gifts	2,433	2,593
Grant income	1,803	25,266
	<u>4,236</u>	<u>27,859</u>

WORTHING SAMARITANS

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

3 Other trading activities

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Fundraising events	4,063	3,865
Shop income	62,334	18,818
Ford prison income	2,624	1,462
	<u>69,021</u>	<u>24,145</u>

4 Investment income

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Helpcards Holdings Limited	2,027	1,538
National savings interest	443	459
Deposit account interest	291	976
	<u>2,761</u>	<u>2,973</u>

5 Net movement in funds

	2022	2021
	£	£
Net movement in funds is stated after charging/(crediting)		
Depreciation of owned tangible fixed assets	-	627
	<u>-</u>	<u>627</u>

6 Raising funds

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Raising donations and legacies		
Fundraising costs	355	141
	<u>355</u>	<u>141</u>
Other trading activities		
Shop expenses	38,935	32,539
	<u>38,935</u>	<u>32,539</u>
	<u>39,290</u>	<u>32,680</u>

WORTHING SAMARITANS

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

7 Charitable activities

	General 2022 £	General 2021 £
Depreciation and impairment	-	627
Other costs	40,211	40,157
	<u>40,211</u>	<u>40,784</u>
Share of governance costs (see note 8)	1,624	2,316
	<u>41,835</u>	<u>43,100</u>

8 Support costs

	Governance costs £	2022 Governance costs £	Governance costs £	2021 £
Accountancy and legal fees	1,624	1,624	2,316	2,316
	<u>1,624</u>	<u>1,624</u>	<u>2,316</u>	<u>2,316</u>
Analysed between Charitable activities	1,624	1,624	2,316	2,316
	<u>1,624</u>	<u>1,624</u>	<u>2,316</u>	<u>2,316</u>

Included in governance costs are £1,100 (2021: £1,000) relating to the independent examination.

9 Trustees

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

The trustees received mileage expenses during the period based in the rate of 45p per mile. Mileage expenses reimbursed during the period totalled £341 (2021 - £84).

During the period four of the trustees were reimbursed for expenses paid personally. These expenses, totalling £581 (2021 - £1,247), were for postage and stationery, housekeeping and cleaning, repairs and maintenance, travel expenses and small general expenses.

WORTHING SAMARITANS

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

10 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Average staff	3	3

Total wages and salaries costs for the year were £19,613 (2021: £19,194).

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

11 Tangible fixed assets

	Freehold property £	Computer equipment £	Total £
Cost or valuation			
At 1 April 2021	550,000	6,036	556,036
At 31 March 2022	550,000	6,036	556,036
Depreciation and impairment			
At 1 April 2021	-	6,036	6,036
At 31 March 2022	-	6,036	6,036
Carrying amount			
At 31 March 2022	550,000	-	550,000
At 31 March 2021	550,000	-	550,000

Freehold property are stated at their revalued amounts, being the fair value at the date of the revaluation made by the trustees. there has been no revaluation during the year as the trustees are not aware of any material change in value. At 31 March 2022, had the revalued assets been carried at historic cost less accumulated depreciation and accumulated impairment losses, their carrying amount would have been approximately £440,000 (2021: £440,000).

WORTHING SAMARITANS

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

12 Fixed asset investments

	Shares	National Savings Bonds	Total
	£	£	£
Cost or valuation			
At 1 April 2021 & 31 March 2022	19,335	55,000	74,335
Carrying amount			
At 31 March 2022	19,335	55,000	74,335
At 31 March 2021	19,335	55,000	74,335

13 Debtors

	2022	2021
	£	£
Amounts falling due within one year:		
Other debtors	2,701	2,285

14 Creditors: amounts falling due within one year

	2022	2021
	£	£
Other taxation and social security	154	148
Trade creditors	1,441	3,391
Accruals and deferred income	12,771	15,940
	14,366	19,479

15 Analysis of net assets between funds

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Fund balances at 31 March 2022 are represented by:		
Tangible assets	550,000	550,000
Investments	74,335	74,335
Current assets/(liabilities)	124,489	129,596
	748,824	753,931

WORTHING SAMARITANS

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

16 Operating lease commitments

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

	2022 £	2021 £
Within one year	8,200	8,200
Between two and five years	32,800	32,800
In over five years	8,200	16,400
	<u>49,200</u>	<u>57,400</u>

17 Related party transactions

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

WORTHING SAMARITANS
MANAGEMENT INFORMATION
FOR THE YEAR ENDED 31 MARCH 2022

WORTHING SAMARITANS

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2022

	2022 £	2021 £
INCOME		
Donations and legacies		
Donations	2,433	2,593
Grant income	1,803	25,266
	4,236	27,859
Other trading activities		
Fundraising events	4,063	3,865
Shop income	62,334	18,818
Ford prison income	2,624	1,462
	69,021	24,145
Investment income		
Helpcards Holdings Limited	2,027	1,538
National savings interest	443	459
Deposit account interest	291	976
	2,761	2,973
Total incoming resources	76,018	54,977
EXPENDITURE		
Raising donations and legacies		
Fundraising costs	355	141
Other trading activities		
Shop expenses	38,935	32,539
Charitable activities		
Rates and water	416	460
Insurance	1,629	1,529
Light and heat	4,375	2,910
Telephone	3,372	3,667
Postage and stationery	1,487	254
Advertising	5,919	5,484
Computer costs	1,036	2,216
Housekeeping and cleaning	4,242	3,255
Repairs and maintenance	7,085	1,924
Conferences, meetings and travel	4,890	2,415
Contributions to other branches	1,733	14,699
HMP Ford expenses	395	140
General expenses	3,332	178

WORTHING SAMARITANS

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2022

	2022 £	2021 £
Branch COVID-19 expenses	43	1,573
Training	257	80
Computer equipment		-
	40,211	40,784
Support costs		
Accountancy and legal fees	1,624	2,316
Total resources expended	 81,125	 75,780
Net (expenditure) / income	(5,107)	(20,803)

Accounts

Charity Registration No. 1170392

Company Registration No. CE009151 (England and Wales)

WORTHING SAMARITANS

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

WORTHING SAMARITANS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs L E Clark	
	Mr C Canning	
	Mrs H Bridgewater	
	Mr D Holme	
	Mr D Coldwell	
	Mr R Martin	
	Ms S Gardner	(Appointed 15 April 2020)
	Ms A M Slocombe	(Appointed 8 September 2020)
	Mr M R Shaw	(Appointed 8 September 2020)
	Mr D Lebbell	(Appointed 4 November 2020)
	Ms A Copeland	(Appointed 1 January 2021)
	Ms L Nichols	(Appointed 26 January 2021)
	Mr M White	(Appointed 26 January 2021)
Charity number	1170392	
Company number	CE009151	
Registered office	2 Lennox Road Worthing West Sussex BN11 1DA	
Independent examiner	Nathan Keeley Carpenter Box Amelia House Crescent Road Worthing West Sussex BN11 1RL	

WORTHING SAMARITANS

CONTENTS

	Page
Trustees' report	1 - 2
Independent examiner's report	3
Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6 - 11

WORTHING SAMARITANS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their report and financial statements for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objective of the charity is to provide emotional support to anyone in personal distress, despairing or at risk of suicide, 24 hours a day, 365 days a year. This is provided by trained volunteers who don't just hear but listen, either by telephone, email, or visits to the centre, for the benefit of the public mainly in the Worthing, West Sussex area.

The trustees have considered the Charities Commission general guidance on public benefit when reviewing the objectives and planned activities of the charity.

Achievements and performance

The charity is a fully established incorporated charitable organisation.

Volunteers have continued to serve the public and provide the Worthing Samaritans service since April 1969.

The COVID-19 pandemic impacted our service to callers during the year. We were required to close the branch initially for a period of 6 weeks, thereafter we opened to provide phone service only. Central Samaritans required cessation of all personal calls to branches and the implementation of COVID-19 related restrictions and precautions. During the year we answered 15,615 phone calls (20,867 in 2020), replied to 936 emails (1,358 in 2019) and no text messages (2,033 in 2020). The SMS service has now been retired and the development and launch of Web Chat continues.

FINANCIAL REVIEW

Principal fundraising sources

During the year, the shop provided 34% of total income (83% in 2020). This is significantly lower than previous years but is expected to be an isolated drop due to the impact Covid 19 had with enforced shop closures across the country. Within the year £25,266, 46% of total income, was received in government grants considered to be vital in enabling the charity to deliver help to those who contact us.

Exceptional expenditure

There has not been any exceptional expenditure during the year as the trustees put on hold developing potential opportunities that were in discussion due to the uncertainty Covid-19 brought. Following the year end the trustees have agreed various projects to go ahead which will involve exceptional expenditure in the year to 31 March 2022.

Reserves policy

Reserves provided a safety net to continue fulfilling the charity's objective. With this in mind, it is intended to keep liquid reserves at a level that bears reasonable relationship to 12 to 18 month's running costs of the charity. Variations outside this level are reviewed by the trustees taking into account exceptional costs and any planned expenditure in furtherance of the charity's objectives.

The trustees are reviewing the reserves above the policy levels as mentioned above and continue to assess other requests for help.

Investment policy and objectives

Investments are held in various securities and are reviewed annually by trustees to decide on the appropriate course of action going forward.

WORTHING SAMARITANS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

FUTURE DEVELOPMENTS

As Worthing Samaritans continues to offer the same level of service to the community and nationally, as it has since 1969, adaptations have been made within the Branch, as we learn to live with COVID-19, to ensure our volunteers are safe. The use of technology for the recruitment and training of new and existing volunteers, together with online meetings, is well established.

As we look towards potential easing of COVID-19 related restrictions we are developing a new 3-year strategy.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is governed by the Samaritans model rules, adopted April 2017. The charity is registered with the Charity Commission for England and Wales as an incorporated charitable organisation, register no 1170392.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mrs L E Clark	
Mrs E G Riach	(Resigned 31 December 2020)
Mr C Canning	
Mrs H Bridgewater	
Mr D Holme	
Mr D Coldwell	
Mr R Martin	
Ms S Gardner	(Appointed 15 April 2020)
Ms A M Slocombe	(Appointed 8 September 2020)
Mr M R Shaw	(Appointed 8 September 2020)
Mr D Lebbell	(Appointed 4 November 2020)
Ms A Copeland	(Appointed 1 January 2021)
Ms L Nichols	(Appointed 26 January 2021)
Mr M White	(Appointed 26 January 2021)

Recruitment, appointment, and training of new trustees

The trustees form the Branch committee and are appointed and trained in accordance with Samaritan policy. All new trustees complete a detailed branch induction in addition to Samaritan policy induction. The committee meet regularly to ensure the charity is properly managed and governance is regularly reviewed.

Risk management

The Trustees have a duty to identify and review the risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. Risks are taken for review at each committee meeting. The risk register is available to all staff and volunteers.

Approved by order of the board of trustees on X August 2021 and signed on its behalf by:

.....
Ms A Copeland

Trustee

Dated:

WORTHING SAMARITANS

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WORTHING SAMARITANS

I report to the trustees on my examination of the financial statements of Worthing Samaritans (the charity) for the year ended 31 March 2021.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Nathan Keeley

Amelia House
Crescent Road
Worthing
West Sussex
BN11 1RL

Dated:

WORTHING SAMARITANS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds 2021 £	Unrestricted funds 2020 £
<u>Income from:</u>			
Donations and legacies	2	27,859	6,124
Other trading activities	3	24,145	73,738
Investment income	4	2,973	3,705
Total income		54,977	83,567
<u>Expenditure on:</u>			
Raising funds	6	32,680	40,324
 <u>Charitable activities</u>			
General	7	43,100	51,269
Total charitable expenditure		43,100	51,269
Total resources expended		75,780	91,593
Net expenditure		(20,803)	(8,026)
Fund balances at 1 April 2020		774,734	782,760
Fund balances at 31 March 2021		753,931	774,734

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

WORTHING SAMARITANS

BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	11	550,000		550,627	
Investments	12	74,335		74,335	
		<u>624,335</u>		<u>624,962</u>	
Current assets					
Debtors	13	2,285		2,480	
Cash at bank and in hand		146,790		162,520	
		<u>149,075</u>		<u>165,000</u>	
Creditors: amounts falling due within one year	14	<u>(19,479)</u>		<u>(15,228)</u>	
Net current assets			129,596		149,772
Total assets less current liabilities			<u>753,931</u>		<u>774,734</u>
Income funds					
Unrestricted funds			753,931		774,734
			<u>753,931</u>		<u>774,734</u>

The charitable company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2021.

The trustees acknowledge their responsibilities for ensuring that the charitable company keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the charitable company to obtain an audit of its financial statements for the year in question in accordance with section 476 of the Companies Act 2006.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Trustees on

.....
Ms A Copeland
Trustee

Company Registration No. CE009151

WORTHING SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

1.1 Accounting convention

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

1.2 Going concern

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

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

1.4 Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

1.6 Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	Not depreciated
Computer equipment	3 years straight line

Freehold property is not depreciated on the grounds that regular maintenance is carried out the property and it is kept in good condition. Any depreciation accumulated or charged would be immaterial due to the residual value of the property. This is a departure from the SORP FRS 102 and the Companies Act 2006. However, the trustees believe this departure is required to ensure the financial statements give a true and fair view.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date.

1.8 Taxation

The charity is exempt from corporation tax on its charitable activities.

WORTHING SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2021**

2 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Donations	2,593	6,124
Grant income	25,266	-
	<u>27,859</u>	<u>6,124</u>

3 Other trading activities

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Fundraising events	3,865	3,177
Shop income	18,818	69,288
Ford prison income	1,462	1,273
	<u>24,145</u>	<u>73,738</u>

4 Investment income

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Helpcards Holdings Limited	1,538	1,635
National savings interest	459	634
Deposit account interest	976	1,436
	<u>2,973</u>	<u>3,705</u>

5 Net movement in funds

	2021	2020
	£	£
Net movement in funds is stated after charging/(crediting)		
Depreciation of owned tangible fixed assets	<u>627</u>	<u>1,504</u>

WORTHING SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

6 Raising funds

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
<u>Raising donations and legacies</u>		
Fundraising costs	141	2,073
	<u> </u>	<u> </u>
<u>Other trading activities</u>		
Shop expenses	32,539	38,251
	<u> </u>	<u> </u>
	<u>32,680</u>	<u>40,324</u>

7 Charitable activities

	General 2021	General 2020
	£	£
Depreciation and impairment	627	1,504
Other costs	40,157	48,894
	<u> </u>	<u> </u>
	40,784	50,398
	<u> </u>	<u> </u>
Share of governance costs (see note 8)	2,316	871
	<u> </u>	<u> </u>
	<u>43,100</u>	<u>51,269</u>

8 Support costs

	Governance costs	2021	Governance costs	2020
	£	£	£	£
Accountancy and legal fees	2,316	2,316	871	871
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	2,316	2,316	871	871
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Analysed between				
Charitable activities	2,316	2,316	871	871
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

WORTHING SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

9 Trustees

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

The trustees received mileage expenses during the period based in the rate of 45p per mile. Mileage expenses reimbursed during the period totalled £84 (2020 - £2,004).

During the period four of the trustees were reimbursed for expenses paid personally. These expenses, totalling £1,247 (2020 - £1,740), were for postage and stationery, housekeeping and cleaning, repairs and maintenance, travel expenses and small general expenses.

10 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Average staff	3	3

Total wages and salaries costs for the year were £19,194 (2020: £18,071).

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

11 Tangible fixed assets

	Freehold property £	Computer equipment £	Total £
Cost			
At 1 April 2020	550,000	6,036	556,036
At 31 March 2021	550,000	6,036	556,036
Depreciation and impairment			
At 1 April 2020	-	5,409	5,409
Depreciation charged in the year	-	627	627
At 31 March 2021	-	6,036	6,036
Carrying amount			
At 31 March 2021	550,000	-	550,000
At 31 March 2020	550,000	627	550,627

WORTHING SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

11 Tangible fixed assets

(Continued)

12 Fixed asset investments

	Shares	National Savings Bonds	Total
	£	£	£
Cost or valuation			
At 1 April 2020 & 31 March 2021	19,335	55,000	74,335
	<u> </u>	<u> </u>	<u> </u>
Carrying amount			
At 31 March 2021	19,335	55,000	74,335
	<u> </u>	<u> </u>	<u> </u>
At 31 March 2020	19,335	55,000	74,335
	<u> </u>	<u> </u>	<u> </u>

There were no movements in fixed asset investments this year, nor in the prior year.

There were no investment assets outside the UK.

	2021	2020
	£	£
Investments at fair value comprise:		
	19,335	19,335
	<u> </u>	<u> </u>

13 Debtors

	2021	2020
	£	£
Amounts falling due within one year:		
Other debtors	2,285	2,480
	<u> </u>	<u> </u>

WORTHING SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

14 Creditors: amounts falling due within one year

	2021 £	2020 £
Other taxation and social security	148	127
Trade creditors	3,391	3,213
Other creditors	-	11,888
Accruals and deferred income	15,940	-
	19,479	15,228

15 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).

WORTHING SAMARITANS
MANAGEMENT INFORMATION
FOR THE YEAR ENDED 31 MARCH 2021

WORTHING SAMARITANS

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2021

	2021 £	2020 £
INCOME		
Donations and legacies		
Donations	2,593	6,124
Grant income	25,266	-
	27,859	6,124
Other trading activities		
Fundraising events	3,865	3,177
Shop income	18,818	69,288
Ford prison income	1,462	1,273
	24,145	73,738
Investment income		
Helpcards Holdings Limited	1,538	1,635
National savings interest	459	634
Deposit account interest	976	1,436
	2,973	3,705
Total incoming resources	54,977	83,567
EXPENDITURE		
Raising donations and legacies		
Fundraising costs	141	2,073
Other trading activities		
Shop expenses	32,539	38,251
Charitable activities		
Rates and water	460	339
Insurance	1,529	1,457
Light and heat	2,910	2,948
Telephone	3,667	3,470
Postage and stationery	254	1,670
Advertising	5,484	4,684
Computer costs	2,216	2,244
Housekeeping and cleaning	3,255	5,613
Repairs and maintenance	1,924	2,975
Conferences, meetings and travel	2,415	9,875
Contributions to other branches	14,699	-
Contributions to HQ	-	10,761
HMP Ford expenses	140	1,300
General expenses	178	242

WORTHING SAMARITANS

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2021

	2021	2020
	£	£
Branch COVID-19 expenses	1,573	-
Training	80	1,316
Computer equipment	-	1,504
	40,784	50,398
Support costs		
Accountancy and legal fees	2,316	871
Total resources expended	75,780	91,593
Net (expenditure) / income	(20,803)	(8,026)
