

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

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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)

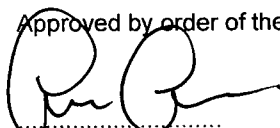
Recruitment, appointment, and training of new trustees

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).

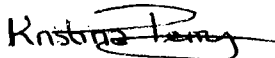
Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 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
		<hr/>	<hr/>
Total income		100,282	76,018
		<hr/>	<hr/>
<u>Expenditure on:</u>			
Raising funds	5	50,446	39,290
Charitable activities	6	67,958	41,835
		<hr/>	<hr/>
Total resources expended		118,404	81,125
		<hr/>	<hr/>
Net movement in funds		(18,122)	(5,107)
		<hr/>	<hr/>
Fund balances at 1 April 2022		748,824	753,931
		<hr/>	<hr/>
Fund balances at 31 March 2023		730,702	748,824
		<hr/>	<hr/>

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>

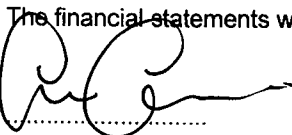
The charitable company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023.

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	-
	<hr/> 11,968	<hr/> 4,236
Other trading activities		
Fundraising events	25	4,063
Shop income	81,866	62,334
Ford prison income	3,699	2,624
	<hr/> 85,590	<hr/> 69,021
Investment income		
Helpcards Holdings Limited	2,123	2,027
National savings interest	272	443
Deposit account interest	329	291
	<hr/> 2,724	<hr/> 2,761
Total incoming resources	<hr/> 100,282 <hr/>	<hr/> 76,018 <hr/>
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		-
	<hr/>	<hr/>
	66,353	40,211
Support costs		
Accountancy and legal fees	1,605	1,624
	<hr/>	<hr/>
Total resources expended	118,404	81,125
	<hr/>	<hr/>
Net (expenditure) / income	(18,122)	(5,107)
