

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
Balance sheet	5
Notes to the financial statements	6 - 12

WORTHING SAMARITANS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report and financial statements for the year ended 31 March 2024.

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 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)

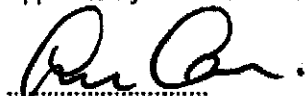
Recruitment, appointment, and training of new trustees

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	
		<u></u>		<u></u>	
Net current assets			142,974		141,367
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>

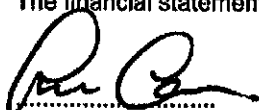
The charitable company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024.

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	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 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
	<hr/> 42,474	<hr/> 66,353
Support costs		
Accountancy and legal fees	1,711	1,605
	<hr/> 96,063	<hr/> 118,404
Total resources expended		
	<hr/> <hr/> 4,179	<hr/> <hr/> (18,122)
Net (expenditure) / income		