

Eastbourne and District Samaritans

**Annual Report and Financial Statements
for the year ended 31 March 2024**



Registered Charity Number: 1170508
Company Number: CE009224

EASTBOURNE AND DISTRICT SAMARITANS

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EASTBOURNE AND DISTRICT SAMARITANS

LEGAL AND ADMINISTRATION DETAILS

LEGAL STATUS Eastbourne and District Samaritans is a Registered Charity (Charity Registration No. 1170508) and a Charitable Incorporated Organisation (Company number CE009224)

PRINCIPAL OFFICE The Haven
13 Bolton Road
Eastbourne
East Sussex
BN21 3JT

BOARD OF TRUSTEES

Chair David G V Smith

Secretary Belinda J Chavasse (until 6 April 2024)
Tolulope Badipe (from 17 April 2024)

Treasurer Stephanie J Carpenter (until 14 July 2023)
Nicholas G Hunwick (from 15 July 2023)

Trustees Nicola Shuttleworth
Michelle Jebb
Christopher J Pole
Penelope Vasey
Joseph R Homer (from 12 March 2024)

EASTBOURNE AND DISTRICT SAMARITANS

LEGAL AND ADMINISTRATION DETAILS

Independent Examiner

VMR Anderson BA(Hons) FCA DChA
Clark Brownscombe
2 St Andrews Place
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East Sussex
BN7 1UP

Solicitors

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Bankers

Barclays Bank plc
63/67 Terminus Road
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EASTBOURNE AND DISTRICT SAMARITANS
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

Introduction

The Trustees have pleasure in presenting their annual report and financial statements for the year ended 31 March 2024.

Eastbourne and District Samaritans (EADS) is registered as a charity (Charity Registration No. 1170508) and is a Charitable Incorporated Organisation (Company number CE009224). It is governed by its rules which were first adopted on 1 December 2016.

It should be noted that the charity is the successor charity to The Samaritans of Eastbourne and District (Charity Registration No. 278729) whose rules were first adopted on 1 March 1978.

The financial statements comply with current statutory requirements: The Charities Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard FRS 102.

Relationship with the central Samaritans charity

EADS is one of 201 Samaritans' branches located across the UK and Ireland. The coordinating body for the branches is the national charity **Samaritans** (Charity Registration No. 219432) henceforth referred to in this report as 'the central charity'.

EADS has an operating agreement with the central charity, covering the responsibilities of branches and designed to ensure that all branches provide consistently high-quality services and work effectively together as one organisation to support our callers.

Strategy and objectives

A new strategy for the central charity under the theme: ***Tackling suicide together: providing a safe space in uncertain times*** was developed in 2022/3 to cover the period 2022-29 and will be reviewed in 2025. The strategy reflects the increasing demand for our services and the need to adapt and innovate, and also reflects an increasing need to broaden the impact of the charity in influencing change so that ***Samaritans is not only for the moment of crisis, it is looking to take action to prevent the crisis.***

The new strategy rests on five strategic objectives or 'key pillars' of **Access, Reach, Impact, Capacity and Sustainability** (see <https://www.samaritans.org/about-samaritans/our-organisation/our-strategy/>).

We developed a 5-year strategy for EADS under these same five strategic pillars (see [EADS Strategy 2023-2027](#)). This document was very well received by the central charity's quality review team in February 2023 and together we developed a **mission statement** for the Branch:

To improve our capability to offer emotional support to callers nationally and to the community of Eastbourne and district including visitors to the coast and Beachy Head.

The strategy document was updated in January 2024 with progress shown against the key performance indicators.

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Underpinning our strategy are the three **key objectives of the Branch** which are set out in our constitution:

1. *To enable persons in Eastbourne 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.*
3. *To collaborate with and support Samaritans central charity and its affiliated branches in fulfilling these objectives.*

The role of the Trustees

Whilst being an independent entity, EADS operates as an affiliated branch of the central charity. The central charity sets standards and provides guidance and support to local branches. It is the responsibility of the EADS' Trustees to maintain the financial viability of the Branch and to ensure that the assets are used in pursuance of the objectives of the charity.

Governance is the role of the Board of Trustees. Trustees must ensure that the three main objectives (see above) are met and that the assets of the Branch are properly and effectively managed. In addition to the freehold premises from which it operates, EADS owns a leasehold shop which is sublet to the trading company **Samaritans Retail (Eastbourne) Ltd** of which the charity is the sole shareholder. This is referred to in this report as 'the shop'.

The chair of Trustees is the Branch Director, an appointee of the central charity following structured consultation with the Branch membership. The Risk Register, a document designed to ensure that members and callers work together in a safe environment, is the responsibility of the Trustees. They provide the material support necessary for the effective running of the branch. The Trustees work in accordance with the guidelines laid down by the Charity Commission.

Management is the responsibility of the Directorate: the Branch Director and Vice Director and a team of five Deputy Directors (Recruitment, Training, Outreach, Leaders and Mentoring). In January 2024, the Directorate updated the Strategic Plan with annual performance indicators and reported on the progress against the agreed activities. The work of the Branch is managed in accordance with our objectives set out in the constitution and is linked to the Risk Register which is updated on a regular basis.

Links between Trustees and Directors

The dual role of the Branch Director makes for effective liaison between the Trustees and the Directorate. At Trustee meetings, the Branch Director provides a management progress report based on key statistics on volunteer hours and the reports provided by the Deputy Directors. At each meeting, the Treasurer presents a detailed financial report monitoring the income and expenditure together with a review of reserves and investments.

All these measures enable the Trustees to track and monitor the full range of activities undertaken by the Directors and other managers and ensure that they are meeting their objectives.

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FOR THE YEAR ENDED 31 MARCH 2024

Trustee responsibilities

Financial statements

The Trustees are required to prepare annual financial statements, which provide a true and fair view of the affairs of the Branch as at the end of the financial year and of the income and expenditure of the Branch for that year.

In preparing the reports the Trustees:

- a) Select suitable accounting policies and apply them consistently,
- b) Make judgements and estimates that are reasonable and prudent,
- c) State whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the Financial Statements, and
- d) Prepare the Financial Statements on the ongoing concern basis unless it is inappropriate.

Public benefit

The Trustees confirm that they have referred to the guidance in the Charity Commission's general guidance on public benefit when reviewing the charity's objectives.

Risk review

The Board of Trustees reviews the major risks to which the Branch is exposed on a regular basis and systems and actions are implemented to mitigate those risks. Additionally, the Trustees report annually to the central charity on the management of risk. The Trustees believe that there is a satisfactory system of internal controls and these are reviewed on a regular basis.

Financial review

At the end of the financial year 2023/24 EADS had funds of **£689,105** of which **£575,087** related to tangible fixed assets. These are the charity's freehold property 'The Haven' at 13 Bolton Road, Eastbourne, from which the charity operates and a leasehold property at 31 Grove Road, Eastbourne, which is used as premises for the shop.

Total income and expenditure for the year for the Branch were **£63,050** and **£66,122** respectively, resulting in an overall deficit of **£3,072**.

Income

The principal sources of income continue to be donations from the public, as a result of the many fundraising activities and sale of donated goods in the shop.

The **shop** pays EADS **£16,000** annually in rent and, in addition, donates any trading surplus. This year however a deficit of £1,572 arose, which reflected the economic pressures on the high street. Trading was also hampered by scaffolding over the front of the building for most of the year. As always, we are deeply indebted to the shop's staff, directors, and volunteers for all their hard work and efforts.

EASTBOURNE AND DISTRICT SAMARITANS
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FOR THE YEAR ENDED 31 MARCH 2024

As usual our volunteers took part in a wide range of fundraising activities and local events this year which, as well as raising much needed funds, help to increase local awareness of EADS' work.

The charity is indebted every year to the McCutchan family of Bates Green Farm, Arlington for allowing our volunteers to provide catering and visitor assistance for two days at their annual **Bluebell Walk**. In April 2023 this raised just over **£6,000** for EADS, the largest amount we have achieved at this event.

Amongst **other fundraising and local events** we attended this year were: the Sometimes Music Festival, a Charity Quiz Night, Eastbourne 999 Emergency Services Weekend, Eastbourne Sunshine Carnival, Alfriston Christmas Market, carol singing at The Beacon shopping centre with the Eastbourne Choral Society, the sale of EADS own-design Christmas cards and 'Samaritan Teddies', and a collection at the Eastbourne Choral Society's performance of Handel's 'Messiah' in March 2024. Altogether around **£3,500** was raised by our volunteers through these events.

Donations totalling just over **£1,550** were also gratefully received from **local organisations** including Croudace Homes, Eastbourne AM Rotary Club and Broadway United Church.

We are also extremely grateful to the many **individuals** who supported us through the year with donations totalling around **£3,150** (including just over **£870 in memory of loved ones**). Also to those members of the public who held **fundraising or sponsored events** for us, including a dance school's 'Sit up, stand up' event and craft and flower seed sales, raising a further **£380**.

As the year end approached, two of our volunteers entered respectively the **London Marathon** and a local **cycling 'Spinathon'**. Monies raised to date amount to **£3,700**, with further sums to be received after the events take place in April 2024 (to be included in next year's accounts).

We were also extremely fortunate this year to receive the final **£1378** balance of a **legacy** from the estate of Mr Samuel Stringer and just over **£9,000** from the estate of Mr Ray Swinden.

Gift Aid on donations from the public continue to be an important source of income, contributing around **£1,200** this year. Also, several of our volunteers regularly **donate their travel expenses** back to EADS, enabling us to claim a further **£2,300** in Gift Aid during 2023/24.

We have continued to make effective use of **online fundraising platforms**. We had fundraising pages this year with Enthuse and PayPal Giving, organised text-giving campaigns via Donr, collected donations from retailers via EasyFundraising and Amazon Smile, and received donations via the online Eastbourne Lottery.

We also continue to receive donations through two CollecTin card readers, which enable us to accept donations by card at the shop and fundraising events.

Expenditure

Expenditure is focussed entirely on the Branch's service provision together with property maintenance and running costs. All expenditure is incurred in support of the Branch's aims and activities.

This year has been challenging as the economy has experienced difficult times and rising costs in many areas.

The installation of improved fire doors in The Haven to comply with recent legislation, together with a new floor for the shop, increased repair costs by £10,000. Many running costs also showed a material increase, which are set out in the Statement of Financial Activities on page 15.

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Reserves

We have a challenging year ahead. The Haven requires some major work to maintain parts of the roof and exterior. A survey has been completed and will be costed with a view to carrying out this work during the summer months.

This, coupled with rising costs of overheads, will impact on our **reserves**, which at 31 March 2024 were the equivalent of **20.7 months** of expenditure. The Trustees' policy is to keep a minimum of nine to eighteen months of estimated expenditure in reserve.

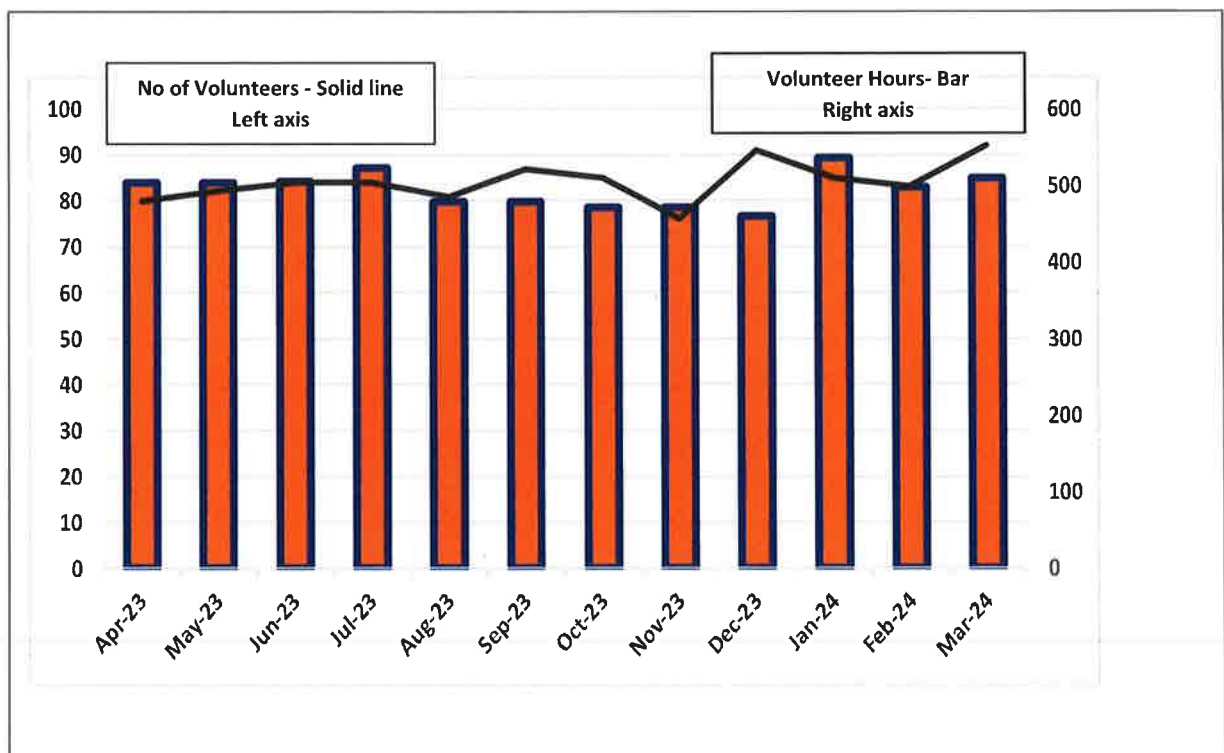
The Trustees will monitor the position closely, given that Branch income is dependent on the generosity of others.

Board of Trustees' activities and achievements

Objective 1

To enable persons in Eastbourne and the surrounding areas as well as elsewhere who are experiencing feelings of distress and 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 reduce the incidence of suicide.

Figure 1: Monthly volunteer numbers and volunteer hours 2023/24



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The solid line in Figure 1 shows that EADS started the year with 80 active listening volunteers in April 2023 and completed the year with 92 listening volunteers in March 2024. The 92 volunteers included 17 probationary volunteers and new Samaritans trained during the year in November-December 2023 and February-March 2024. For the year as a whole the average number of listening volunteers increased slightly from 83.7 to 84.2.

Like many voluntary organisations, EADS found recruitment of new volunteers challenging but with the additional efforts of the recruitment team and some increase in advertising, we managed to run two complete training cohorts during the year. The bars in Figure 1 show that EADS volunteers were on the **telephones for around 500 hours per month**, with a slight increase towards the end of the year. The pattern of the total volunteer hours was broadly in line with the number of active volunteers and in the last two months of the year there was a large intake of new Samaritans.

Table 1 shows more detail from the data in Figure 1 breaking down the number of calls and hours spent on the phone. The table shows that in 2023/24, we slightly increased the number of calls made compared to the two previous years, to a new record level of **21,313 calls**. There was a slight reduction in the number of hours that we spent on the phone talking to callers compared to 2022/3. For the vast majority of the six thousand hours that our volunteers spent talking to people, we were providing emotional support to people who have few options to turn to. Although we do not have data at Branch level, we know that roughly one quarter of calls involve talking to callers with suicidal thoughts and one in fifteen are calls on self-harm.

Table 1: Total number of phone calls and volunteer hours

	Units	2020/21	2021/22	2022/23	2023/24	% change	
						24/23	24/21
Phone Calls	Hours	16,456	19,218	21,140	21,313	+0.8%	+29.5%
Hours on the Phone	Number	5,110	5,845	6,011	5,933	-1.3%	+16.1%
Emails	Number	2,956	1,858	984	524	-46.7%	-82.2%
Webchat	Number	-	-	188	225	+19.7%	-
Face to Face	Number	-	-	145	159	+9.7%	-

The very sharp reduction in the number of emails reflects the change in policy to direct more emails through the central charity's new Email Hub. However, the hub model has not worked according to plan and the central charity has gone back to using the branches more for emails. EADS has responded by developing our own in-house training and by the end of the financial year we had 22 volunteers trained to manage emails.

EADS was one of the first branches in the country to re-open for face-to-face (F2F) callers after COVID in July 2022, and the service is still very limited with only a few branches in the South East Region open for F2F. For EADS, with our central location in Eastbourne and proximity to Beachy Head, F2F is a vital part of the service that we offer. We currently receive on average just over three visitors per week.

The interactive webchat service, which is still under pilot from the central charity, was introduced to the Branch in July 2022 and we have increased the number of shifts from Sunday and Monday 2-hour shifts to a third shift on Friday evenings. It is expected that this service will continue to grow and become a more common form of communication once it is more widely promoted to callers. Our volunteers find the webchat calls challenging, partly as it attracts a younger audience and around 40% of webchat calls have elements of suicide ideation.

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FOR THE YEAR ENDED 31 MARCH 2024

Figure 2: 2023/24 Distribution of total recorded volunteer hours by volunteer

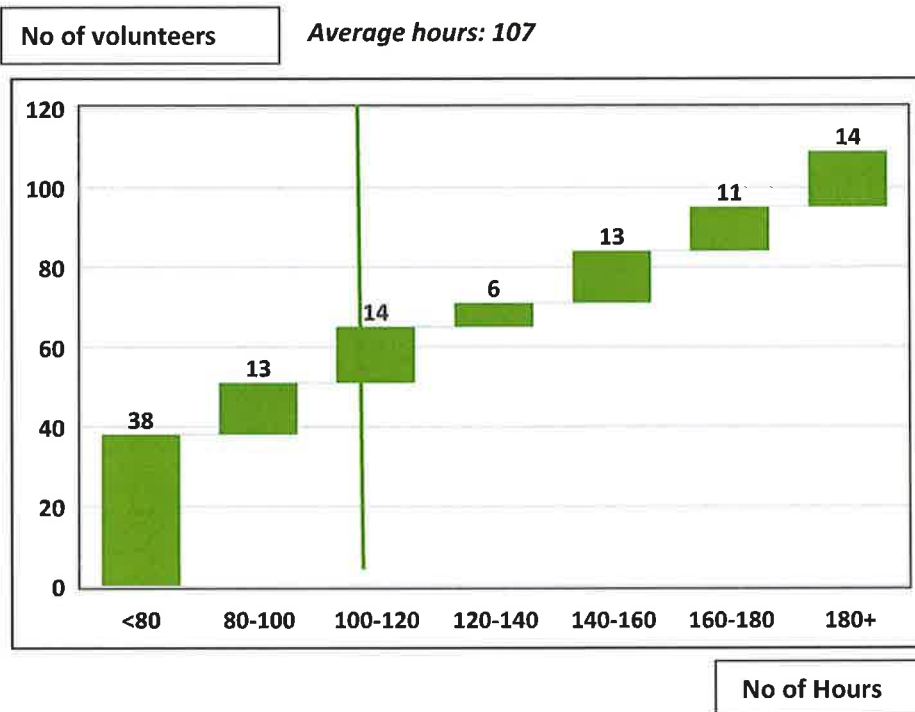


Figure 2 sets out the distribution of volunteer hours¹ during 2023/24. The figure shows the number of shift hours from the rota. This measure is different from the actual hours spent on the phones as set out in Figure 1. The average number of hours volunteered was **107 hours per year** which is similar to last year. It should be noted that this annual average is brought down by the 17 new and probationary Samaritans who joined the Branch during the year and therefore have only a few months of volunteer hours to record.

There are 38 volunteers who gave more than 140 hours of their time, and eight who spent more than 200 hours during the year. This means that 49% of the rota is covered by just 25 volunteers. The changes made to our rota during the year have proved to be popular, with those volunteers who work full-time preferring the 3-hour shifts in the evening and retired people preferring the flexibility of either a 2-hour or a double (4-hour) shift during the day.

In the coming year we will give more attention to meeting the needs of our callers during the night. Currently only 6% of our volunteer time is covering the night hours of 2:00 - 7:00 AM and we need to work towards increasing this to 10%.

¹ Volunteers are incentivised for doing night shifts by receiving a 'credit' of 4 hours for a 2-hour night shift which is then measured against their commitment of 16 hours per month. Figure 2 shows **actual shift hours** recorded and not 'weighted' hours.

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REPORT OF THE TRUSTEES
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Objective 2

To promote a better understanding in society of suicide, suicidal behaviour, and the value of expressing feelings which may otherwise lead to impaired emotional health and suicide.

In the last year we have delivered a number of talks and events to disseminate the principles of what Samaritans do and explain the importance of our listening service, which is especially needed for those people who have no one else to turn to.

EADS has played a major role in supporting the **East Sussex Suicide Prevention Group** which coordinates the activities of a range of key organisations including East Sussex County Council, the Coastguard Service, Eastbourne Hospital, NHS Mental Health Services, the Chaplaincy Service and Network Rail. We have also been active in the specific **East Sussex Coastal Suicide Prevention Group** which concentrates its efforts around Beachy Head and Birling Gap and have contributed to the design of a number of preventative measures to support the reduction of suicide in the coastal areas.

The two working groups supported East Sussex Council to develop and implement a strategy on suicide prevention which has included a number of new preventive measure initiatives as well as support the promotion of a positive image of Beachy Head. As a consequence of these collective efforts, fewer deaths were reported along the Sussex coast.

We also supported schools and young people in the Eastbourne area. In April 2023, we participated at The Big Futures Show for young students looking for career opportunities and we provided the students with the opportunity to hear about what we do and how we can be available to provide listening support. We also delivered workshops at Heathfield Community College in June 2023 to Year 10 students, based around emotional health, opening conversations about suicide, self-harm and coping strategies including the benefits of having someone to talk to.

Samaritans' branches in the South East of England cover all the prisons in the region and EADS has a very effective partnership with the Brighton and Horsham Samaritans' branches at HMP Lewes. We train selected prisoners to become Listeners. Once trained, the Listeners are called upon by other prisoners who are in distress and at risk of suicide or self-harm. We then provide weekly support to the Listeners both as individuals and as a group. Every year, the Listeners at HMP Lewes provide hundreds of hours of support to some of the most vulnerable individuals. We are immensely proud of the work they do.

Given that resources in HMP services have been stretched to the limit, our Listener Scheme is an essential part of the rehabilitation support for prisoners and also provides the prison Listeners with essential additional skills for life. Suicide in prisons is over 15 times the community average and over half of the prison population suffer from poor mental health.

Objective 3

To collaborate with and support Samaritans central charity and its branches in fulfilling these objectives.

We have collaborated with the central charity on a number of policy issues and in particular on the procedures and policies for **face-to-face callers (F2F)**. For Eastbourne this has been of critical importance given our location in the centre of Eastbourne and the proximity to Beachy Head and the coastal cliffs. We have influenced the central charity in developing practical measures for enabling branches to open for F2F.

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In June 2023 we welcomed **Maria Caulfield MP, the Minister for Mental Health** and Member for Lewes. The Minister was able to see the role that we play in supporting our callers and we discussed the importance of supporting initiatives to reduce suicide ideation as well as the funding of preventive measures along the coast. Our meeting was an opportune moment to influence the publication of the new 5-year government strategy for suicide prevention² which was passed by Parliament in September 2023. Samaritans were also involved in the introduction of new legislation to restrict the exposure of children to harmful social media with the passing of the **Online Safety Act 2023**.

The Branch Director has attended a number of meetings and weekend workshops with other Directors from the South East Region, to discuss and make representation on changes to Samaritan policies and procedures including training, the use of centralised hubs, and providing comment and input to the upgrading of the listening services and software.

We helped design and implement a survey of volunteers across four branches in the South East Region covering volunteer satisfaction as part of the Samaritans' objective of promoting **equality, diversity and inclusion**. The Branch Director is in regular contact with the Regional Director for the South East and has on-going discussions with other branches including the Directors of Horsham and Brighton to improve our learning and sharing experience.

While we have struggled at times to fill the rota during night shifts, we have worked with other branches in the South East and changed our rota to ensure that there was adequate coverage of the Samaritans' phone lines across the South East Region during peak hours of need between 2AM and 5AM.

Conclusions

The service of the Samaritans remains as relevant today as it was 70 years ago when we started. Many people have no one else to turn to and be listened to.

Our listening volunteers have found the calls in the current year to be more challenging and the need for our service is therefore greater as households struggle with the cost-of-living crisis and the general instability in this conflict-afflicted world.

In last year's Annual Report we set two priorities: firstly, to increase the number of volunteers in the Branch, and secondly to serve, where we can, the emotional needs of the Eastbourne and district community. While we are aiming to increase volunteer numbers further, we welcomed 17 new volunteers and with fewer retirees increased the average number of active listening volunteers slightly to 84.2 for the year as whole.

² <https://www.gov.uk/government/publications/suicide-prevention-strategy-for-england-2023-to-2028>

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The Branch has been active in the Eastbourne community and there is a strong desire to expand the well-established outreach activities, which we should be able to do provided this does not take resources away from our callers.

Samaritans' Central Office quality assurance team has strongly commended the Branch:

"EADS is a very enthusiastic and sociable branch with a great feeling of camaraderie. This is reflected in good teams for training, mentoring, leaders, outreach, prison support, volunteer care and all other branch activities."

Our Branch is one of three branches in the South East of England to be described by the quality team as outstanding and operating according to best practice.

In 2023/24, the following highlights have been achieved:

- We updated our 5-year strategy and the performance indicators, which are on track to meet the objectives of increasing volunteer numbers and other performance indicators.
- The Branch increased our response to callers with the volume of phone calls increasing slightly on last year to 21,313 calls in 2023/24. We have maintained between 80 and 90 active listeners throughout the year.
- Expenditure in the Branch increased to £66,126 and our income was £63,050 leading to a small operational deficit of £3,072. But the financial position of EADS is sound with reserves equivalent to 20.7 months of expenditure and our income has been buoyed by a record year for fundraising activities and income from our new Charities Aid Foundation investment account.
- We have increased our presence in the community, launching our ***Friends of Eastbourne Samaritans*** initiative to enable our donors and supporters to have greater access and understanding of what the Branch does.
- We maintained our connection with local stakeholders in Eastbourne including schools, Network Rail, and hospices and have undertaken a number of new outreach activities to support the emotional needs of the Eastbourne and district communities.

By Order of the Board of Trustees



David G V Smith (Chair)

Date: 11 June 2024

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
EASTBOURNE AND DISTRICT SAMARITANS**

I report on the accounts of the branch for the year ended 31 March 2024, which are set out on pages 14 to 22.

Respective responsibilities of Trustees and Examiner

The charity's Trustees are responsible for the preparation of the accounts. The charity's Trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

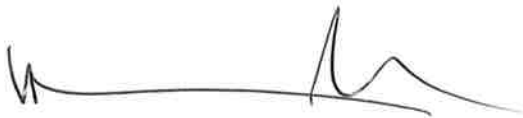
I report in respect of my examination of the Trustees' accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- (1) accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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



VMR Anderson BA (Hons) FCA DChA

Chartered Accountant
Clark Brownscombe
2 St. Andrews Place
Lewes
East Sussex
BN7 1UP

Date: 14 June 2024

EASTBOURNE AND DISTRICT SAMARITANS
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024

	Unrestricted Funds £	Restricted Funds £	Totals 2023/24 £	Totals 2022/23 £
INCOME				
Income and endowments from				
Donations and legacies				
- Donations and gifts	23,004	-	23,004	28,278
- Legacies	10,576	-	10,576	11,000
Other trading activities				
- Fundraising events	9,952	-	9,952	9,522
Income from investments	3,518	-	3,518	425
Other income				
- Rental income	<u>16,000</u>	<u>-</u>	<u>16,000</u>	<u>16,000</u>
Total income and endowments	<u>63,050</u>	<u>-</u>	<u>63,050</u>	<u>65,225</u>
EXPENDITURE ON				
Charitable activities (page 15)	64,071	675	64,746	51,822
Raising funds	<u>1,376</u>	<u>-</u>	<u>1,376</u>	<u>1,904</u>
Total resources expended	<u>65,447</u>	<u>675</u>	<u>66,122</u>	<u>53,726</u>
Net movement in funds	(2,397)	(675)	(3,072)	11,499
Fund balances at 1 April 2023	<u>691,502</u>	<u>675</u>	<u>692,177</u>	<u>680,678</u>
Fund balances at 31 March 2024	<u>689,105</u>	<u>-</u>	<u>689,105</u>	<u>692,177</u>

EASTBOURNE AND DISTRICT SAMARITANS
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024

	Unrestricted Funds £	Restricted Funds £	Totals 2023/24 £	Totals 2022/23 £
Charitable activities				
Volunteer travel, training and meetings	14,115	-	14,115	13,736
Telephone and Internet	4,799	-	4,799	4,044
Advertising and general publicity	2,635	-	2,635	1,982
Postage, printing and stationery	1,019	-	1,019	656
Branch affiliation fee to central charity	3,463	-	3,463	5,990
Sundry expenses	1,212	-	1,212	1,062
Rates, water, electricity and heating	7,554	-	7,554	5,196
Repairs and renewals	17,177	675	17,852	7,715
IT, furniture, fittings and equipment	1,755	-	1,755	3,990
Cleaning	3,917	-	3,917	3,748
Insurance	2,186	-	2,186	2,029
Governance costs				
- Legal fees	2,245	-	2,245	-
- Accountancy fees	<u>1,994</u>	<u>-</u>	<u>1,994</u>	<u>1,674</u>
	<u>64,071</u>	<u>675</u>	<u>64,746</u>	<u>51,822</u>
Raising funds				
Fundraising expenses	1,238	-	1,238	1,729
Savings management fees	<u>138</u>	<u>-</u>	<u>138</u>	<u>175</u>
	<u>1,376</u>	<u>-</u>	<u>1,376</u>	<u>1,904</u>

EASTBOURNE AND DISTRICT SAMARITANS

BALANCE SHEET AS AT 31 MARCH 2024

COMPANY NUMBER CE009224

CHARITY NUMBER 1170508

	Note	£	2023/24 £	2022/23 £
FIXED ASSETS				
Tangible fixed assets	4		575,087	575,087
Investment in trading company	3		<u>100</u>	<u>100</u>
			575,187	575,187
Current Assets				
Debtors	5	22,502		13,239
Cash at bank and in hand		<u>99,668</u>		<u>113,272</u>
		122,170		126,511
Creditors: Amounts falling due within one year	6	<u>8,252</u>		<u>9,521</u>
Net Current Assets			113,918	<u>116,990</u>
Total Assets Less Current Liabilities			689,105	<u>692,177</u>
Represented by:				
Restricted Funds				
Duty Room refurbishments	9		-	675
Unrestricted Funds				
General Fund	9		689,105	<u>691,502</u>
			689,105	<u>692,177</u>

The Financial Statements were approved by the Trustees on:

11 June 2024



David G V Smith (Chair)

EASTBOURNE AND DISTRICT SAMARITANS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

1. ACCOUNTING POLICIES

a. Accounting

These financial statements have been prepared under the historical cost convention and in accordance with applicable accounting standards. In addition, they have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102. The charity constitutes a public benefit entity as defined by FRS 102. The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. The accounts are prepared in sterling which is the functional currency of the charity.

b. Fund Accounting

The charity maintains various funds in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities FRS 102'. These funds, which require separate disclosure, are as follows:

Unrestricted Funds – these are the general funds of the charity and are expendable at the discretion of the Trustees in the furtherance of the charitable objectives. The main sources of general funds are from donations and gifts, legacies, fundraising events and income from investments and bank deposits.

Restricted Funds – these are funds which are subject to specific objects declared by the donor or which are raised by appeal for a specific purpose. These funds are expendable by the Trustees in furtherance of the specific object for which they were given unless the donor later agrees that they can be applied for a general purpose. Due to the nature of these funds, they are accounted for separately from the general funds of the charity.

c. Depreciation

Other than freehold and leasehold property, all tangible fixed assets are written off in the year of purchase, unless valued at or over £5,000 when they are depreciated over four years on a straight-line basis, or over their economic useful life (if less than four years).

Freehold property and the 999-year leasehold property have not been depreciated in accordance with FRS 102 because, in the opinion of the Trustees, the properties are repaired on a regular basis with the relevant costs charged to the income and expenditure account, and their market value is in excess of the purchase price.

d. Voluntary Income

Donations are recognised as income when the donation is received.

Legacies are recognised at the earliest point at which the amounts become certain.

EASTBOURNE AND DISTRICT SAMARITANS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

e. Investment Income

Interest is accrued on a daily basis and is credited on this basis in the income and expenditure account.

f. Expenditure

Expenditure is included in the Statement of Financial Activities on an accrual basis, inclusive of any VAT which cannot be recovered.

The main categories of expenditure are:

- i. Charitable activities which are the costs of running the branch.
- ii. Expenditure on raising funds which includes investment manager's fees and fundraising expenses.

g. Consolidation

The charity has taken advantage of the exemptions conferred in paragraph 24.6 of the Statement of Recommended Practice "Accounting and Reporting by Charities FRS 102" from preparing consolidated financial statements.

h. Statement of Cash Flows

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Bulletin 1 not to prepare a Statement of Cash Flows.

i. Financial Instruments

The charity has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at amortised cost. Financial assets held at amortised cost comprise cash and bank in hand, other debtors and prepayments. Financial liabilities held at amortised cost comprise other creditors and accruals. Investments in subsidiaries are held at cost less impairment.

EASTBOURNE AND DISTRICT SAMARITANS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

2. COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES
(Preceding year)

	Unrestricted Funds £	Restricted Funds £	Totals 2022/23 £
INCOME			
Income and endowments from			
Donations and legacies			
- Donations and gifts	28,278	-	28,278
- Legacies	11,000	-	11,000
Other trading activities			
- Fundraising events	9,522	-	9,522
Income from investments	425	-	425
Other income			
- Rental income	16,000	-	16,000
Total income and endowments	65,225	-	65,225
EXPENDITURE ON			
Charitable activities	51,822	-	51,822
Raising funds	1,904	-	1,904
Total resources expended	53,726	-	53,726
Net movement in funds	11,499	-	11,499
Fund balances at 1 April 2022	680,003	675	680,678
Fund balances at 31 March 2023	691,502	675	692,177

EASTBOURNE AND DISTRICT SAMARITANS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

3. FIXED ASSET INVESTMENTS

	2023/24	2022/23
	£	£
Investment in trading company		
At 31 March 2023 and 31 March 2024	<u>100</u>	<u>100</u>

The wholly owned trading company Samaritans Retail (Eastbourne) Limited, which is incorporated in the United Kingdom, pays its profits to the charity by gift aid. The charity owns the entire issued share capital of 100 Ordinary shares of £1 each. A summary of the trading results is shown below.

	2023/24	2022/23
	£	£
Turnover	68,231	69,731
Cost of sales and administration expenses	(69,803)	(64,525)
Distribution to Eastbourne and District Samaritans	<u>-</u>	<u>(5,206)</u>
Net result	<u>(1,572)</u>	<u>-</u>
The assets and liabilities of the company were:		
Assets	10,230	7,573
Creditors: Amounts falling due within one year	<u>(11,655)</u>	<u>(7,426)</u>
	<u>(1,425)</u>	<u>147</u>
Aggregate share capital and reserves	<u>(1,425)</u>	<u>147</u>

EASTBOURNE AND DISTRICT SAMARITANS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

4. TANGIBLE FIXED ASSETS

	Freehold Property £	Leasehold Property £	Total £
Cost			
As at 1 April 2023 and 31 March 2024	<u>329,941</u>	<u>245,146</u>	<u>575,087</u>

5. DEBTORS

	2023/24 £	2022/23 £
Amounts due from trading company	6,538	5,206
Other debtors	<u>15,964</u>	<u>8,033</u>
	<u>22,502</u>	<u>13,239</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023/24 £	2022/23 £
Other creditors	2,652	1,480
Accruals	<u>5,600</u>	<u>8,041</u>
	<u>8,252</u>	<u>9,521</u>

7. TAXATION

The branch is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charity for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

8. TRUSTEES REMUNERATION

No remuneration was paid to any of the Trustees during the year (2023: £nil).

EASTBOURNE AND DISTRICT SAMARITANS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

9. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Fixed Assets £	Net Current Assets £	Total 2023/24 £	Total 2022/23 £
Unrestricted funds	575,187	113,918	689,105	691,502
Restricted funds	-	-	-	675
	<u>575,187</u>	<u>113,918</u>	<u>689,105</u>	<u>692,177</u>

The balance of restricted funds (£675) has been used to partly fund the installation of energy-saving LED lighting throughout The Haven.

**ANALYSIS OF NET ASSETS BETWEEN FUNDS
(Preceding year)**

	Fixed Assets £	Net Current Assets £	Total 2022/23 £	Total 2021/22 £
Unrestricted funds	575,187	116,315	691,502	680,003
Restricted funds	-	675	675	675
	<u>575,187</u>	<u>116,990</u>	<u>692,177</u>	<u>680,678</u>

10. POST BALANCE SHEET EVENT

The Trustees have agreed to increase the investment in Samaritans Retail (Eastbourne) Limited by £10,000. This will provide working capital and increased financial flexibility for this valuable resource. This is proposed to take effect in June 2024.