

SAMARITANS OF EAST SURREY
Charitable Incorporated Organisation

Registered Charity Number
1170525

Report and Financial Statements
For the year ended 31 March 2023

Report of the trustees for the year ending 31 March 2023

The trustees are pleased to present their annual report together with the financial statements of the charity for the year ended 31 March 2023.

The financial statements comply with the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the UK and Republic of Ireland (FRS 102)(effective 1 January 2015).

Chair's Report

When I accepted this role two years ago, I was asked what I wanted to achieve. My answer was, 'to make the world a little bit better, and have a bit of fun doing it.' I stick by that. Reigate Samaritans are a great team to work with. We laugh together and sometimes cry together, doing what we can to be there for people at their lowest ebb. Hopefully helping them to get through the night and see that the sun can shine again.

Not so long ago I sat with someone close to me, their eyes welling up as they told me, "Samaritans save lives. I could not do it. But believe me, you save lives." This person knows about saving life. He is an A&E surgeon.

In 2022/23 147 volunteers logged a contact in elog, 19,394 Samaritans contacts were completed, 489 online chats, 54 emails written and 18,560 calls to the Samaritans helpline were answered.

To maintain the branch strength, recruitment and training is an ongoing effort. We trained 30 new Volunteers in 2022. Bringing new Volunteers through to graduation is a huge task, not just for the Volunteer but the recruitment team, our admin team, trainers, and mentors.

We are very active at High Down Prison where we currently have 19 listeners as a result of two training sessions in the year as well as some transfers in. We are getting out and about in the community.

We were once again a Charity Partner for Run Reigate which took place in September at Priory Park. We had six people running for us and had a steady stream of Volunteers at our stall in the event village. It was truly a fun day which provided us with great publicity, raised over £3,500 for the branch with very touching moments when people came to see us just to say ... 'thank you'. We attended the Reigate Christmas Fayre which again was a lot of fun, raised over £800 and our profile in the community.

Reigate is an affiliate charity and therefore must stand on its own two feet financially. No money, no charity. With world economies being affected by world events there is the very real risk of charitable giving being dramatically reduced, so we have focused on this area. We have had a little luck, but we have also worked hard to increase our income. We will keep our focus on outreach and fundraising, for example, 'device donation' campaign. The collection of unused iPhones and iPads* (* and other brands) has been a success in terms of awareness, fundraising and saving the planet at least a little. We are extending this into schools and businesses.

During the year the ground floor was refurbished. All the rooms were repainted, new flooring laid, and new artwork hung. The kitchen and ops room were also reconfigured, and a ramp installed for the emergency exit by duty station 1. New CCTV cameras were installed, and two linked big screens installed where information can be posted remotely enabling, quicker and clear relay of information.

We formed a Listeners review team to reduce closures and increase hours that included the introduction of a streamlined Rota and the implementation of a dedicated Rota secretary team. We all know that the worst time for most callers is the middle of the night. For many that is the time of desperation, and we are the only ones there. If we can help someone get through the night, get some sleep, and then hopefully face the world with a little more strength in the morning, we have done exactly the task of a Samaritan. Our focus for 2023 is very simple, one night shift per month, which we are calling 'night stars'.

Thanks to all Reigate Samaritans who make a difference.

Kevin Siggery

Chair

Our purposes and activities

Samaritan's Mission

Samaritans is a charitable company limited by guarantee and is a public benefit entity. It was incorporated as a company on 11 April 1963, having been founded by the Late Prebendary Dr Chad Varah CH CBE MA on 2 November 1953.

In addition to the charitable company, the organisation includes 201 Samaritan branches operating in the United Kingdom, the Republic of Ireland, the Channel Islands and the Isle of Man. Branches are either recognised as a branch of the Samaritans Central Charity or are affiliated charitable incorporated organisations (CIO), each of which is a separate charitable organisation. The Samaritans of East Surrey is recognised as a charitable incorporated organisation.

The way Samaritans is governed is laid down in the Memorandum of Association and Articles of Association that were adopted at an Extraordinary General Meeting (EGM) held in January 2006. The Branch (Samaritans of East Surrey) is governed by its own constitution, which is based on the model approved by the council of management in 2017.

Through the volunteers in branches, Samaritans provides its confidential emotional support service 24 hours a day, seven days a week.

Samaritans provides completely confidential emotional support 24 hours a day by telephone, personal visit, email, text and letter through its branch network. This includes outreach activity at festivals, in prisons, hospitals, schools and with homeless people.

Our purpose is to:

- enable people 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 from appropriately trained Samaritans volunteers to improve their emotional health and to reduce the incidence of suicide; and
- 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.

These aims are reflected in Samaritans' Mission to alleviate emotional distress and reduce the incidence of suicidal feelings and suicidal behaviour.

Achievements and performance

Over the last year, the branch has continued to offer support, where possible, to our callers via telephone and e-mail, "face to face" contact has not been possible although will be an option once new safe-guarding guidelines have been implemented.

We have continued to run our recruitment, training and mentoring sessions, which we feel is essential to keep the number of volunteers at an appropriate level to fulfil our commitments in all areas.

In recent quality visits it has been acknowledged that the branch is fully compliant and that, for the number of active volunteers at the branch, we "punch above our weight" in terms of the services that we provide. All visitors have complimented our volunteers on their skill and commitment.

Financial review for the period

Total surplus for the year was £53,046 (2022: deficit £33,766) after recognising a loss on its investments of £1,438 (2022: £1,622 loss). Samaritans of East Surrey (Reigate) ceased its support and parenting of the Sevenoaks branch in February 2022, so the current year surplus reflects Reigate branch only. As a direct comparison of Reigate only, the Samaritans of East Surrey had a surplus of £53,046 (2022: surplus £12,330).

Gift Aid donations (excluding HMRC recovered amount), which is predominantly volunteers donating back their year's expenses, was £12,634, marginally down on the prior year (2022: £13,276). Nevertheless, the donating of those expenses that were claimed from our volunteers was greatly appreciated.

During the year, we benefitted again from a handful of single donations from individuals, trusts, businesses including support from Samaritans central office. Total for the year was £105,006 (2022: £43,083). This increase reflects a further £30,000 received from a trust donor who continues to windup the trust and liquidate its funds to current beneficiaries. During the year the branch also received a legacy donation of £52,000. Samaritans Central Office continue to support our prison team with a restricted grant of £1,866 to cover travel and incidental costs.

Fundraising during 2023/22 was back to normal following COVID-19 restrictions. The main fundraising event which took place was Run Reigate which raised over £3,500, the Reigate Christmas Fayre over £800 and 'device donation' £800.

COVID-19 safe distancing and cleanliness guidelines continue throughout the branch which has meant housekeeping costs now run 25% higher than last year. During the year the ground floor of the branch was redecorated and carpeted. A new branded gazebo was purchased for fund raising events, including Run Reigate. Fortunately, the branch entered a fixed price electricity contract until 2024 so there was no significant increase in power costs following world events. The branch's 'New Branch Charge' from Samaritans central office is significantly higher at £22,905 (2022: £6,138) predominantly due to the one-off large donations received during the year.

Overall, the financial position of the branch remains healthy with sufficient reserves to cover its cash running costs for at least fifty-four months.

Investment powers and policy

The trustees, having regard to the liquidity requirements of the branch, maintain funds which are readily accessible. Any surplus funds are invested to achieve a higher rate of return.

Reserve's policy and going concern

There are a number of predictable costs involved in the running of The East Surrey Samaritans. These include rates, heating and light, planned equipment renewals and telephone costs. As we own our property there are also, from time to time, less predictable costs contingent upon maintenance and repair requirements. Similarly, as our service is heavily technology dependent, unplanned expenditure on repairs and replacement of telephony and IT, as well as to office furniture and fittings, will arise. Because we rely heavily upon fund raising and donations for our income, which can lead to irregular cash flows, we need to maintain adequate reserves to meet these costs. To this end we endeavour to hold reserves to meet regular expenditure for twelve months plus a further 50% as a contingency against repairs and unbudgeted renewals.

For the period to 31 March 2023 our net expenditure was £74,036 and our unrestricted general fund as at 31 March 2023 stood at £201,816. At present, therefore, our reserves are above our target and we will continue to actively pursue donations and fundraising opportunities to ensure that we continue to meet or exceed our target. The

Trustees monitor the levels of reserves at regular meetings and the Reserves Policy is reviewed annually at the end of each financial year.

Reference and administrative details

Charity number: 1170525
Registered office: John Williams House, 4B High Street, Reigate,
Surrey, RH2 9AY

Our advisors

Independent examiner David Wheeler FCCA,
Cheeld Wheeler & Co,
Chartered Certified Accountants,
Redhill Chambers,
2d High Street,
Redhill, Surrey
RH1 1RJ

Bankers CAF Bank Ltd,
25 Kings Hill Avenue, Kings Hill,
West Malling, Kent, ME19 4JQ

National Westminster Bank,
39 Station Road, Redhill,
Surrey, RH1 1QN

Our trustees

Trustees:	Kevin Siggery	(Chair/Director)
	Richard Willacy	(Treasurer)
	Louise Delaney	(Secretary) Appointed Sept 2022
	Wendy Hopkins	Resigned Sept 2022
	Ann Nicholls	
	Shirley Soer	
	Lisa Siggery	
	Susan Tanton	
	Alan Collins	

Structure, Governance and Management

The Board of Trustees are responsible for managing the affairs of the charity.

The Board of Trustees is comprised of the Branch Director, elected trustees being Treasurer, Secretary, up to eight additional trustees elected by members and up to two co-opted trustees appointed by the trustees looking to fill a skill gap on the Board. The maximum number of trustees on the Board is thirteen. Appointment of Trustees is through election at the Annual General Meeting (AGM). The Branch Director serves a three-year term, which can be extended up to twelve months in exceptional circumstances. The maximum term a Trustee can serve on the Board is six consecutive years. Following appointment, each member undertakes a formal induction programme, including a guide to the Vision, Mission and Values of the organisation, the charity's governing document and the way the charity links with the 201 autonomous branches. Briefing is given to members on their formal legal responsibilities, and guidance provided on how to be effective in their role.

The Trustees confirm that they have had due regard to the Charity Commission's guidance on public benefit in reviewing the charity's aims and objectives, in planning future activities and in compiling this report.

Our volunteers

Branch trustees, listeners and support volunteers are all volunteers and do not receive remuneration for the work performed.

Risk management

The trustees have a risk management strategy which comprises of a risk register covering,

- Governance and management
- Reputational
- Operational (people and services)
- Health and safety
- Law and regulatory compliance
- Financial
- Disaster recovery

Each area is reviewed on a regular basis throughout the year.

Trustees' responsibility in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable Charity Law, Charities Act 2011 and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity Law and the Charities Act 2011 requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period.

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

- select suitable accounting policies and then apply them consistently;

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charitable website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

By order of the committee of trustees



Kevin Siggery (Chair)

Date:

14/08/21

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 31 March 2023, which are set out on pages 10 to 20.

Responsibilities and basis of report

As the charity's trustees of the CIO, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Act).

I report in respect of my examination of the CIO's accounts carried out under section 145 of the Act. In carrying out my examination I have followed all 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 CIO as required by section 130 of the Act; or
2. that the accounts do not accord with those records; or
3. that 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 the 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.

David Wheeler F.C.C.A.
Cheeld Wheeler & Co
Redhill Chambers
2d High Street
Redhill
Surrey
RH1 1RJ

Signed: *David Wheeler*

Dated: *18 August 2023*

SAMARITANS OF EAST SURREY (Registered Charity No 1170525)
Statement of Financial Activities (SOFA)
For The Year Ended 31 March 2023

		Unrestricted Funds	Restricted Funds	All Funds	All Funds
		Year to March 2023 £	Year to March 2023 £	Year to March 2023 £	Year to March 2022 £
	Notes				
Income:					
Donations and legacies	2	119,472	1,866	121,338	59,576
<i>Income from charitable activities:</i>					
Fund raising	3	5,326	-	5,326	5,345
<i>Income from other activities:</i>					
Grants	3	-	-	-	12,507
Other	3	-	-	-	111
Investment income	4	1,856	-	1,856	618
Total income		126,654	1,866	128,520	78,157
Expenditure					
<i>Cost of raising funds</i>					
Fund raising costs	5	(2,857)	-	(2,857)	(5,577)
Expenditure on charitable activities	5	(69,313)	(1,866)	(71,179)	(104,724)
Total expenditure		(72,170)	(1,866)	(74,036)	(110,301)
Net movement in funds from operating activities		54,484	-	54,484	(32,144)
Net gains/(losses) on investments and asset disposal	8	(1,438)	-	(1,438)	(1,622)
Net income/(expenditure)	6	53,046	-	53,046	(33,766)
Transfers between funds		(1,247)	1,247	-	-
Net movement in funds		51,799	1,247	53,046	(33,766)
Reconciliation of funds:					
Funds brought forward		293,420	618	294,038	327,804
Total funds carried forward		345,219	1,865	347,084	294,038

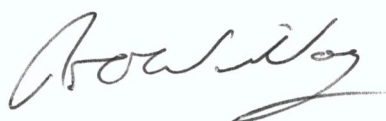
The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derived from continuing activities.

SAMARITANS OF EAST SURREY (Registered Charity No 1170525)
Balance Sheet
For The Year Ended 31 March 2023

	Notes	31 March 2023 £	31 March 2022 £
Fixed Assets			
Investments	8	21,195	22,633
Tangible assets	7	146,208	150,937
Total Fixed Assets		167,403	173,570
Current Assets:			
Debtors	9	7,513	5,940
Cash at bank and in hand		201,757	127,839
Total Current Assets		209,270	133,779
Liabilities			
Creditors due within one year	10	(29,589)	(13,311)
Net Current Assets		179,681	120,468
Total assets less current liabilities		347,084	294,038
Net Assets		347,084	294,038
The funds of the charity:			
Unrestricted Fund	11	345,219	293,420
Restricted Fund	11	1,865	618
Total charity funds		347,084	294,038

The notes on pages 13 to 20 form part of these financial statements.

Approved by the Board of Trustees and signed on its behalf by:



Richard Willacy
Treasurer

SAMARITANS OF EAST SURREY (Registered Charity No 1170525)

Cash Flow

For The Year Ended 31 March 2023

	12 month period to 31 March 2023 £	12 month period to 31 March 2022 £
Cash flows from operating activities	73,880	(19,062)
Cash flows from investing activities		
Dividends and interest	1,856	618
Purchase of property, plant and equipment, investments	(1,818)	(1,482)
Net cash provided by (used in) investing activities	38	(864)
Change in cash and cash equivalents in the reporting period	73,918	(19,926)
Cash and cash equivalents at the beginning of the reporting period	127,839	147,765
Cash and cash equivalents at the end of the reporting period	201,757	127,839
	2023 £	2022 £
Analysis of cash and cash equivalents		
Cash in hand	201,757	127,839
	2023 £	2022 £
Reconciliation of net movement in funds to net cash flow from operating activities		
Net movement in funds for the reporting period (as per the statement of financial activities)	54,484	(32,144)
Adjustments for:		
Asset disposal/transfer	-	13,106
Depreciation charges	6,547	9,882
Dividends and interest	(1,856)	(618)
(Increase)/decrease in debtors	(1,573)	(5,054)
Increase/(decrease) in creditors	16,278	(4,234)
Net cash provided by (used in) operating activities	73,880	(19,062)

SAMARITANS OF EAST SURREY (Registered Charity No 1170525)
Notes to the Accounts
31 March 2023

1. Accounting Policies

[a] Basis of Preparation

The financial statements have been prepared in accordance with 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) and the Companies Act 2006. The Samaritans of East Surrey meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

[b] Fund Accounting

General funds are unrestricted funds that are available for the use, at the discretion of the trustees, in furtherance of the objectives of the charity and have not been designated for other purposes. Designated funds comprise of unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are funds that are to be used in accordance with specific restrictions imposed by donors or that have been raised by the charity for particular purposes. Costs relating to such funds are charged against specific funds. The aim and use of each fund is set out in note 12.

[c] Income

All incoming resources are included in the SOFA when the charity is legally entitled to the income, there is reasonable certainty of receipt and the amount can be quantified with reasonable accuracy. The following specific policies apply to categories of income.

i. Donations/Collections

These are accounted for when received or where there is reasonable certainty of receipt.

ii. Legacies

Entitlement is the earlier of the charity receiving the final estate accounts or the legacy being received.

iii. Donated Goods/Services

This is included at the value to the charity where this can be quantified.

iv. Grants

Where these are related to the performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance. Where income is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, the income is accrued. Capital grants are accounted for as deferred income and released to the SOFA as the relevant asset is depreciated over its useful life.

[d] Expenditure

All expenditure is accounted for on an accruals basis and has been classified under the headings that aggregate all costs related to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of the resource. Support costs have been allocated on the basis of time spent on the activity by volunteers. The following specific policies apply to categories of expenditure.

i. Fundraising costs

Fundraising costs are those costs incurred in seeking voluntary

SAMARITANS OF EAST SURREY (Registered Charity No 1170525)
Notes to the Accounts
31 March 2023

contributions.

ii. Governance costs

Governance costs are those costs associated with the governance arrangements of the charity, which relate to the general running of the charity as opposed to those costs associated with fundraising or charitable activities. Included within this category are costs associated with the strategic as opposed to the day to day management of the charity's activities.

iii. Support costs

Support costs comprise the costs of activities such as the management, financial, administrative and information technology, together with common services, office accommodation and communication costs. These are allocated across the categories of charitable expenditure, governance costs and the costs of generating funds. The basis of the cost allocation has been explained in the notes to the accounts.

iv. Tangible fixed assets and depreciation

Tangible assets of with a value over £250 held by the charity for its own use are capitalised and depreciated on a straight-line basis. This permits the write-off of their costs over their useful lives as follows,

- Office equipment, furniture and fittings – 5 years
- The building of the freehold property owned by the charity in accordance with Accounting Standard FRS15 – 50 years
- Building modifications/refurbishments – 15 years
- Freehold land is not depreciated

[e] Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

[f] Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

[g] Financial instruments

The trust only 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 their settlement value.

[h] Taxation

The Samaritans of East Surrey is a registered charity and is therefore potentially exempt from taxation of its income and gains to the extent that they fall within section 505 of the Income and Corporation Taxes Act 1998 and section 256 of the Taxation of Chargeable Gains Act 1992. No tax charge has arisen in the year.

[i] Investments

Investments quoted on a recognised stock exchange are valued at the market value at the year-end. Other investment assets are included at the trustees' best estimate of market value.

SAMARITANS OF EAST SURREY (Registered Charity No 1170525)
Notes to the Accounts
31 March 2023

2. Income from donations and legacies

	As at 31 March 2023 £	As at 31 March 2022 £
Donations	53,006	43,083
Legacies	52,000	-
Gift Aid donations	12,633	13,276
Gift Aid recovered from HMRC	3,699	3,217
	<u>121,338</u>	<u>59,576</u>

Donations income represents individual, company or other charitable trust donations of which £1,866 (2022: £1,476) was restricted and £103,140 (2022: £58,100) was unrestricted.

Gift Aid income represents claims to HMRC through the small donations scheme on fund raising activities and volunteers donating their expense claims back to the branch under gift aid.

3. Income from charitable activities and other activities

	As at 31 March 2023 £	As at 31 March 2022 £
Charitable activities:		
Fund raising activities	<u>5,326</u>	<u>5,345</u>
Other activities - Grants:		
Samaritans Regional Office	-	-
Sevenoaks District Council	-	4,307
Surrey Community Foundation	-	-
Government COVID Support Grant	-	-
Samaritans - PEARS COVID Grant	-	8,200
	<u>-</u>	<u>12,507</u>
Other activities - Other	<u>-</u>	<u>111</u>

All fund raising activities represent unrestricted funds. Fund raising events include street collections, charity runs, quiz nights and many more individual activities.

No grants were received by Reigate branch during the year.

SAMARITANS OF EAST SURREY (Registered Charity No 1170525)
Notes to the Accounts
31 March 2023

4. Investment income

	As at 31 March 2023 £	As at 31 March 2022 £
CAF bank interest received	1,276	7
COIF Charities Fixed Interest Fund - dividends	580	611
	<u>1,856</u>	<u>618</u>

Average fund interest rate on CAF bank balances is 1.7632% (2022: 0.0425%).

The branch holds 17,999 units (2022: 17,999 units) in COIF Charities Fixed Interest Fund and receives dividends quarterly, the income received represents approximately a yield of 2.73% (2022: 2.54%).

5. Breakdown of Costs by Activity

	<i>Basis of Allocation of Support costs Percentage of Volunteer Time</i>	Direct Costs 2023 £	Total Costs 2023 £	Total Costs 2023 £	Total Costs 2022 £
Cost of Generating funds					
Fundraising costs	10%	120	2,737	2,857	5,577
Charitable Expenditure					
Publicity	5%	3,429	1,368	4,797	4,426
Phone line	75%	2,409	20,528	22,937	46,058
Training costs	5%	74	1,369	1,443	2,788
Volunteer expenses	5%	17,728	1,369	19,097	24,992
Donation		-	-	-	20,322
Branch Contribution		22,905	-	22,905	6,138
	100%	46,665	27,371	74,036	110,301

	2023 £	2022 £
Support Cost Analysis		
Utilities, Rates & Rent	4,688	11,235
Repairs & Renewals	3,596	7,357
Insurance	1,321	1,354
Housekeeping	2,406	2,891
Secretarial/Professional fees	880	810
Printing & Stationery	893	813
Depreciation	6,547	9,882
Misc Office Costs	7,040	9,085
Asset Disposal	-	13,106
	<u>27,371</u>	<u>55,765</u>

SAMARITANS OF EAST SURREY (Registered Charity No 1170525)
Notes to the Accounts
31 March 2023

6. Net income/(expenditure) for the year

	As at 31 March 2023 £	As at 31 March 2022 £
This is stated after charging:		
Depreciation	6,547	9,882
Independent examiner fees	850	810
	<u>7,397</u>	<u>10,692</u>

7. Fixed Assets

	Freehold Property £	Office Equipment Furniture & Fittings £	Total £
Cost or Valuation			
At 1 April 2022	191,205	31,409	222,614
Re-classification	-	-	-
Additions	-	1,818	1,818
Disposals	-	(486)	(486)
At 31 March 2023	<u>191,205</u>	<u>32,741</u>	<u>223,946</u>
Depreciation			
At 1 April 2022	45,271	26,406	71,677
Re-classification	-	-	-
Charge for the year	4,991	1,556	6,547
Disposals	-	(486)	(486)
At 31 March 2023	<u>50,262</u>	<u>27,476</u>	<u>77,738</u>
Net Book Values			
At 31 March 2022	<u>145,934</u>	<u>5,003</u>	<u>150,937</u>
At 31 March 2023	<u>140,943</u>	<u>5,265</u>	<u>146,208</u>

SAMARITANS OF EAST SURREY (Registered Charity No 1170525)
Notes to the Accounts
31 March 2023

8. Investments

	As at 31 March 2023 £	As at 31 March 2022 £
COIF fixed interest fund	21,195	22,633

Total holding at 31 March 2023 was 17,999 units valued at 117.76 pence (2022: 125.75 pence). Total cost of the investment is £24,000.

9. Debtors

	As at 31 March 2023 £	As at 31 March 2022 £
Accrued revenue	5,735	4,196
Prepayments	1,778	1,744
Other debtors	-	-
	<u>7,513</u>	<u>5,940</u>

10. Creditors due within one year

	As at 31 March 2023 £	As at 31 March 2022 £
Accounts Payable	1,926	861
Deferred Income	2,917	2,916
Deposits Held	265	265
Accruals	1,934	1,729
New Branch Contribution	<u>22,547</u>	<u>7,540</u>
	<u>29,589</u>	<u>13,311</u>

Deferred income relates to volunteer donated income allocated to offset non-recurring expenses incurred at Highdown prison.

SAMARITANS OF EAST SURREY (Registered Charity No 1170525)
Notes to the Accounts
31 March 2023

11. Analysis of movements in unrestricted and restricted funds

	Balance 31/03/2022 £	Income £	Expenditure £	Transfer	Balance 31/03/2023 £
Unrestricted					
Unrestricted fund	143,850	128,520	(67,489)	(3,065)	201,816
Designated fund	149,570	-	(7,985)	1,818	143,403
Total Unrestricted	293,420	128,520	(75,474)	(1,247)	345,219
Restricted					
Total Restricted	618	1,866	(1,866)	1,247	1,865
	General Fund £	Designated Fund £	Restricted Fund £		All Funds £
Represented by:					
Fixed Assets	-	146,208	-		146,208
Investments	24,000	(2,805)	-		21,195
Current Assets	207,405	-	1,865		209,270
Current Liabilities	(29,589)	-	-		(29,589)
	201,816	143,403	1,865		347,084

12. Description of Reserves

Unrestricted Fund	Funds held available for the ordinary purposes of the charity.
Designated Fund	The designated fund comprises resources invested in the charity's fixed assets. It is therefore, not readily available for other purposes.
Restricted Fund	These funds represent a number of donations received which carry specific restrictions imposed by the donor. They are mainly received from corporate entities or charitable trusts.

13. Reserves Policy

There are a number of predictable costs involved in the running of the Samaritans of East Surrey. These include rates, heating and light, planned equipment renewals and telephone costs. As we own our property there are also, from time to time, less predictable costs contingent upon maintenance and repair requirements. Similarly, as our service is heavily technology dependent, unplanned expenditure on repairs and replacement of telephony and IT, as well as to office furniture and fittings, will arise. Because we rely heavily upon fund raising and donations for our income, which can lead to irregular cash flows, we need to maintain adequate reserves to meet these costs. To this end we endeavour to hold reserves to meet regular expenditure for twelve months plus a further 50% as a contingency against repairs and unbudgeted renewals.

For the period to 31 March 2023 our net expenditure was £74,036 and our unrestricted general fund as at 31 March 2023 stood at £201,816. At present, therefore, our reserves are above our target, and we will continue to actively pursue donations and fundraising opportunities to ensure that we continue to meet or exceed our target. The Trustees monitor the levels of reserves at regular meetings and the Reserves Policy is reviewed annually at the end of each financial year.

14. Trustees Remuneration and expenses

The trustees for the branch are both trustees and volunteers for the charity and give their time freely. Trustees are not remunerated for their time but like all volunteers of the branch are reimbursed their travel expenses or branch related expenses. Normally these expenses are gift aided back to the branch. The total related trustee expenses reimbursed for the year was £2,170 (2022: £1,310).

15. Related Party Transactions

There were no related party transactions between the Trustees or the Charity.

16. Going Concern

The trustees review the Charity's reserves policy regularly to determine if the Charity remains a going concern. The target reserves policy is to meet regular expenditure for eighteen months, including a contingency factor, the Charity currently has reserves to cover thirty-two months. There are currently no concerns over fund raising in the foreseeable future.