

SAMARITANS OF EAST SURREY
Charitable Incorporated Organisation

Registered Charity Number
1170525

Report and Financial Statements
For the year ended 31 March 2024

Report of the trustees for the year ending 31 March 2024

The trustees are pleased to present their annual report together with the financial statements of the charity for the year ended 31 March 2024.

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).

Chair's Report

As the new branch Director and Chair, I have asked my predecessor, Kevin, to comment on his last year.

'I open this report with the same words as last year. The difference being this is my last report as I come to the end of my three-year tenure. When I accepted this role, 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.' We tried to keep that in mind and hope we achieved it and thank you to everyone for your kind words as I step down and pass the baton to Shirley and her team to whom I offer my best wishes and full support. Reigate Samaritans have been great to work with and it has been an honour to represent and serve you all.

When I became a Samaritan, I kept it quite quiet. Not even my kids knew. After a while I started thinking that perhaps I should talk about it. The effect has been a revelation. I even post on my professional social media and have people coming to talk to me about what we do at in places as diverse as Texas the UAE and even Swindon. This is a movement, and I am absolutely convinced we should not be all quiet and British about it but stand on the roof tops and shout it out. We are here to listen. If things are getting rough, talk to someone before it all gets too late.

In the period 01/04/2023 to 31/03/2024 Reigate had a total of 7,165 contact hours of which 6,632 were on the phone answering 19,937 calls and 416 chats. We did 1,568 twilight and 831 night hours which, although above target and above average for the Charity as a whole, remains an area of challenge and focus.

Recruitment and training both for the branch and High Down Prison is an ongoing task. Despite all the studies done over the years, life happens, and we lose about 20% of our team per year. But if we know this, we 'simply' need to understand it is a process, not fret, and adapt our way of working. When someone leaves in nearly every instance they do so with a positive attitude towards the branch and become evangelists for us. This is not failure. It could save a life.

During Covid, outreach and fundraising all but stopped. Then, as we stop-started our way out, blinking in the sunlight, we started and continued Run Reigate, the Christmas Fayre, school visits, talks at Rotary, gift aid expense donation by Volunteers (thank you!) and other creative initiatives such as device collection. We saw several of the team (including yours truly) run the London Landmarks half, which was an excellent venue to raise funds, link with other branches, increase the Samaritans profile and have fun. We had runners in the London Marathon where Samaritans were the partner charity. Again, we raised a lot of money, awareness and even conducted over 90 face-to-face meetings. It was a huge uplifting event for the 500 running for Samaritans and so many more Volunteers who came to support and raise awareness. It is very emotional to be running and hear someone spotting the Samaritan's shirt, shout out, 'Thank you Samaritans'.

It is my opinion, the future lies in an increasingly segmented and targeted approach to different sectors of the population. The way we communicate with a Gen Z is different to Gen X. Although some will baulk at the proposal for the new IT system Link 2, I firmly believe this makes absolute sense to help enable us to reach these diverse groups.

Reigate is an affiliate charity and therefore must stand on its own two feet financially. No money, no charity. These remain difficult times. A little bit by luck and a little bit by design, 22/23 saw the first tranche of a significant legacy to the branch. The second tranche will arrive in 24/25. Coupled with an ongoing effort and current reserves the branch remains financially strong, but we need to continue to build income streams and maintain the fundraising focus.

Thanks to all Reigate Samaritans who make such a difference, not just in our town but by extending the message around the world by what you do.'

Shirley Soer

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 Instant-Messaging, "face to face" contact has now restarted following implementation of new safe-guarding guidelines.

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 deficit for the year was £10,199 (2023: surplus £53,046) after recognising a gain on its investments of £938 (2023: £1,438 loss).

Gift Aid donations (excluding HMRC recovered amount), which is predominantly volunteers donating back their year's expenses, was £9,991, down on the prior year (2023: £12,634). 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 and businesses. Total for the year was £42,253 (2023: £105,006) down on last year due to receiving a legacy donation of £52,000 and Samaritan Central Office donation of around £14,000. This year reflects a further £30,000 received from a trust donor who continues to windup the trust and liquidate its funds to current beneficiaries. Samaritans Central Office continue to support our prison team with a restricted grant of £2,364 (2023: £1,866) to cover travel and incidental costs.

Fundraising is up by 37% on last year, the main fundraising events which took place were Run Reigate, Pub in the Park, Reigate Christmas Fayre and Device Donation.

Investment income and interest has significantly improved predominantly due to interest rate increase resulting in income of £4,097 (2023: £1,865).

Overall, the underlying costs within the branch have remained in line with 2023, except for the New Branch Charge (NBC) from Samaritans central office which is significantly higher at £30,026 (2023: £22,905) predominantly due to the one-off large donations received during the year and a healthy balance sheet. The branch has incurred specific repair and maintenance costs, but these have been offset by not incurring floor replacement costs which happened in 2023. The branch has incurred significantly reduced volunteer expenses as volunteers have not opted to claim their expenses and donate back to the branch, as reflected in the income above. Telephone costs have also significantly reduced as we have moved away from Vodafone to VOIP (Voice Over Internet Protocol). Despite participating in the fundraising exercise 'Pub in the Park' the related costs matched the income received, however, it was a valuable awareness and marketing exercise.

Overall, the financial position of the branch remains healthy with sufficient reserves to cover its cash running costs for at least thirty 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 2024 our net expenditure was £77,678 and our unrestricted general fund as at 31 March 2024 stood at £197,293. 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.

SAMARITANS OF EAST SURREY (Registered Charity No 1170525)

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	Resigned March 2023
	Richard Willacy	(Treasurer)
	Louise Delaney	
	Ann Nicholls	Resigned September 2023
	Shirley Soer	Director/Chair
	Lisa Siggery	(Secretary)
	Susan Tanton	
	Alan Collins	
	Christopher Tingay	Appointed September 2023
	Mark Bates	Appointed September 2023

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. During this year 131 volunteer Listeners recorded 18,566 hours in total (day and night shifts) which equates to 142 hours per volunteer or approximately 3 hours per week per volunteer.

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:

SAMARITANS OF EAST SURREY (Registered Charity No 1170525)

- 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

Shirley Soer (Chair)



Date:

12 September 2024

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 31 March 2024, which are set out on pages 11 to 21.

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: 

Dated: 12 September 2024

SAMARITANS OF EAST SURREY (Registered Charity No 1170525)
Statement of Financial Activities (SOFA)
For The Year Ended 31 March 2024

		Unrestricted Funds	Restricted Funds	All Funds	All Funds
	Notes	Year to March 2024 £	Year to March 2024 £	Year to March 2024 £	Year to March 2023 £
Income:					
Donations and legacies	2	52,772	2,364	55,136	121,338
<i>Income from charitable activities:</i>					
Fund raising	3	7,308	-	7,308	5,326
<i>Income from other activities:</i>					
Grants	3	-	-	-	-
Other	3	-	-	-	-
Investment income	4	4,097	-	4,097	1,856
Total income		64,177	2,364	66,541	128,520
Expenditure					
<i>Cost of raising funds</i>					
Fund raising costs	5	(6,750)	-	(6,750)	(2,857)
Expenditure on charitable activities	5	(68,564)	(2,364)	(70,928)	(71,179)
Total expenditure		(75,314)	(2,364)	(77,678)	(74,036)
Net movement in funds from operating activities		(11,137)	-	(11,137)	54,484
Net gains/(losses) on investments and asset disposal	8	938	-	938	(1,438)
Net income/(expenditure)	6	(10,199)	-	(10,199)	53,046
Transfers between funds		1,865	(1,865)	-	-
Net movement in funds		(8,334)	(1,865)	(10,199)	53,046
Reconciliation of funds:					
Funds brought forward		345,219	1,865	347,084	294,038
Total funds carried forward		336,885	-	336,885	347,084

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 2024

	Notes	31 March 2024 £	31 March 2023 £
Fixed Assets			
Investments	8	22,133	21,195
Tangible assets	7	141,459	146,208
Total Fixed Assets		163,592	167,403
Current Assets:			
Debtors	9	6,550	7,513
Cash at bank and in hand		201,507	201,757
Total Current Assets		208,057	209,270
Liabilities			
Creditors due within one year	10	(34,764)	(29,589)
Net Current Assets		173,293	179,681
Total assets less current liabilities		336,885	347,084
Net Assets		336,885	347,084
The funds of the charity:			
Unrestricted Fund	11	336,885	345,219
Restricted Fund	11	-	1,865
Total charity funds		336,885	347,084

The notes on pages 14 to 21 form part of these financial statements.

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



12 September 2024

Richard Willacy
Treasurer

SAMARITANS OF EAST SURREY (Registered Charity No 1170525)
Cash Flow
For The Year Ended 31 March 2024

	12 month period to 31 March 2024 £	12 month period to 31 March 2023 £
Cash flows from operating activities	(2,117)	73,880
Cash flows from investing activities		
Dividends and interest	4,097	1,856
Purchase of property, plant and equipment, investments	(2,230)	(1,818)
Net cash provided by (used in) investing activities	1,867	38
Change in cash and cash equivalents in the reporting period	(250)	73,918
Cash and cash equivalents at the beginning of the reporting period	201,757	127,839
Cash and cash equivalents at the end of the reporting period	201,507	201,757
	2024 £	2023 £
Analysis of cash and cash equivalents		
Cash in hand	201,507	201,757
Reconciliation of net movement in funds to net cash flow from operating activities	2024 £	2023 £
Net movement in funds for the reporting period (as per the statement of financial activities)	(11,137)	54,484
Adjustments for:		
Asset disposal/transfer	-	-
Depreciation charges	6,979	6,547
Dividends and interest	(4,097)	(1,856)
(Increase)/decrease in debtors	963	(1,573)
Increase/(decrease) in creditors	5,175	16,278
Net cash provided by (used in) operating activities	(2,117)	73,880

SAMARITANS OF EAST SURREY (Registered Charity No 1170525)
Notes to the Accounts
31 March 2024

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). The charity is registered as a Charitable Incorporated Organisation in England and Wales. The registered office is shown on page 7.

[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.

SAMARITANS OF EAST SURREY (Registered Charity No 1170525)
Notes to the Accounts
31 March 2024

i. Fundraising costs

Fundraising costs are those costs incurred in seeking voluntary 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 FRS102 – 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.

SAMARITANS OF EAST SURREY (Registered Charity No 1170525)
Notes to the Accounts
31 March 2024

[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.

2. Income from donations and legacies

	As at 31 March 2024 £	As at 31 March 2023 £
Donations	42,253	53,006
Legacies	-	52,000
Gift Aid donations	9,991	12,633
Gift Aid recovered from HMRC	2,892	3,699
	<u>55,136</u>	<u>121,338</u>

Donations and Legacy income represents individual, company or other charitable trust donations of which £2,364 (2023: £1,866) was restricted and £52,772 (2023: £103,140) 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 2024 £	As at 31 March 2023 £
Charitable activities:		
Fund raising activities	<u>7,308</u>	<u>5,326</u>
Other activities - Grants:	<u>-</u>	<u>-</u>
Other activities - Other	<u>-</u>	<u>-</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 2024

4. Investment income

	As at 31 March 2024 £	As at 31 March 2023 £
CAF bank interest received	296	149
COIF Charities Deposit Fund	3,343	1,127
COIF Charities Short Duration Bond	459	580
	<u>3,847</u>	<u>1,856</u>

Average fund interest rate on COIF Charities Deposit Fund balances is 4.8004% (2023: 1.7632%). The interest received is reinvested back in the fund.

The branch holds 17,999 units (2023: 17,999 units) in COIF Charities Short Duration Bond Fund and receives dividends quarterly, the income received represents approximately a yield of 2.12% (2023: 2.73%).

5. Breakdown of Costs by Activity

	<i>Basis of Allocation of Support costs Percentage of Volunteer Time</i>	Direct Costs 2024 £	Total Costs 2024 £	Total Costs 2024 £	Total Costs 2023 £
Cost of Generating funds					
Fundraising costs	10%	4,123	2,627	6,750	2,857
Charitable Expenditure					
Publicity	5%	1,542	1,313	2,855	4,797
Phone line	75%	380	19,703	20,083	22,937
Training costs	5%	760	1,314	2,074	1,443
Volunteer expenses	5%	14,576	1,314	15,890	19,097
Donation		-	-	-	-
Branch Contribution		30,026	-	30,026	22,905
	<u>100%</u>	<u>51,407</u>	<u>26,271</u>	<u>77,678</u>	<u>74,036</u>

Support Cost Analysis	2024 £	2023 £
Utilities, Rates & Rent	4,775	4,688
Repairs & Renewals	6,324	3,596
Insurance	1,320	1,321
Housekeeping	2,817	2,406
Secretarial/Professional fees	840	880
Printing & Stationery	296	893
Depreciation	6,979	6,547
Misc Office Costs	2,920	7,040
Asset Disposal	-	-
	<u>26,271</u>	<u>27,371</u>

SAMARITANS OF EAST SURREY (Registered Charity No 1170525)
Notes to the Accounts
31 March 2024

6. Net income/(expenditure) for the year

	As at 31 March 2024 £	As at 31 March 2023 £
This is stated after charging:		
Depreciation	6,979	6,547
Independent examiner fees	850	850
	<u>7,829</u>	<u>7,397</u>

7. Fixed Assets

	Freehold Property £	Office Equipment Furniture & Fittings £	Total £
Cost or Valuation			
At 1 April 2023	191,205	32,741	223,946
Re-classification	-	-	-
Additions	-	2,230	2,230
Disposals	-	-	-
At 31 March 2024	<u>191,205</u>	<u>34,971</u>	<u>226,176</u>
Depreciation			
At 1 April 2023	50,262	27,476	77,738
Re-classification	-	-	-
Charge for the year	4,991	1,988	6,979
Disposals	-	-	-
At 31 March 2024	<u>55,253</u>	<u>29,464</u>	<u>84,717</u>
Net Book Values			
At 31 March 2023	<u>140,943</u>	<u>5,265</u>	<u>146,208</u>
At 31 March 2024	<u>135,952</u>	<u>5,507</u>	<u>141,459</u>

SAMARITANS OF EAST SURREY (Registered Charity No 1170525)
Notes to the Accounts
31 March 2024

8. Investments

	As at 31 March 2024 £	As at 31 March 2023 £
COIF fixed interest fund	22,133	21,195

Total holding at 31 March 2024 was 17,999 units valued at 122.97 pence (2023: 117.76 pence). Total cost of the investment is £24,000.

9. Debtors

	As at 31 March 2024 £	As at 31 March 2023 £
Accrued revenue	4,678	5,735
Prepayments	1,872	1,778
Other debtors	-	-
	6,550	7,513

10. Creditors due within one year

	As at 31 March 2024 £	As at 31 March 2023 £
Accounts Payable	531	1,926
Deferred Income	3,416	2,917
Deposits Held	265	265
Accruals	1,958	1,934
New Branch Contribution	28,594	22,547
	34,764	29,589

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

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11. Analysis of movements in unrestricted and restricted funds

	Balance 31/03/2023 £	Income £	Expenditure £	Transfer	Balance 31/03/2024 £
Unrestricted					
Unrestricted fund	201,816	64,177	(67,397)	927	199,523
Designated fund	143,403	-	(6,979)	938	137,362
Total Unrestricted	345,219	64,177	(74,376)	1,865	336,885
Restricted					
Total Restricted	1,865	2364	(2,364)	(1,864)	-
	General Fund £	Designated Fund £	Restricted Fund £		All Funds £
Represented by:					
Fixed Assets	-	141,459	-		141,459
Investments	24,000	(1,867)	-		22,133
Current Assets	208,057	-	-		208,057
Current Liabilities	(34,764)	-	-		(34,764)
	197,293	139,592	-		336,885

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.

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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 2024 our net expenditure was £77,678 and our unrestricted general fund as at 31 March 2024 stood at £197,043. 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 £2,508 (2023: £2,170).

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 months. There are currently no concerns over fund raising in the foreseeable future.