

SOUTH WEST HERTS SAMARITANS

England & Wales · Charity number 1170559

Details

Other names SAMARITANS OF SOUTH WEST HERTS

Status Registered

Legal form CIO

Registered 2016-12-05

Register [View on the Charity Commission register](#)

Contact

Address Milly Apthorp House
45 St Johns Road
Watford
WD17 1QL

Phone 01923 233614

Website www.samaritans.org/watford

Activities

Objects: TO ENABLE PERSONS IN SOUTH WEST HERTFORDSHIRE 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; TO PROMOTE A BETTER UNDERSTANDING IN SOCIETY OF SUICIDE, SUICIDAL BEHAVIOUR AND THE VALUE OF EXPRESSING FEELINGS WHICH MAY LEAD TO SUICIDE OR IMPAIRED HEALTH; AND TO COLLABORATE WITH AND SUPPORT SAMARITANS CENTRAL CHARITY AND ITS AFFILIATED BRANCHES IN FULFILLING THESE OBJECTS.

Activities: To enable persons in South West Hertfordshire as well as elsewhere who are experiencing feelings of distress or despair to receive confidential emotional support at any time in order to improve their emotional health and to reduce the incidence of suicide: and to promote a better understanding of suicide, suicidal behaviour and the value of expressing feelings which may otherwise lead to suicide.

Classification

- **How:** Provides Services
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives
- **Who:** The General Public/mankind

Geography

- Hertfordshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£41,411	£43,880	-	-
2024-03-31	£28,579	£30,030	-	-
2023-03-31	£35,308	£34,142	-	-
2022-03-31	£44,761	£42,590	-	-
2021-03-31	£46,298	£34,155	-	-

Trustees

Name	Role	Appointed
Susan Mary Jordache	Chair	2024-08-24
Amanda Shaw		2024-08-24
Charlotte Tooker		2023-09-30
Derek Robert Sola		2026-02-12
Donna Shepherd		2024-04-17
Nicholas Moorhouse		2023-09-30
Simon Godley		2023-06-12
Victoria Esta Sterman		2025-09-27

Linked charities

- THE SAMARITANS OF SOUTH WEST HERTS (1170559-1)

SOUTH WEST HERTS SAMARITANS

England & Wales - Charity number 1170559

Accounts

Charity Registration No: 1170559

SOUTH WEST HERTS SAMARITANS

TRUSTEES' REPORT AND ACCOUNTS

FOR THE YEAR 1st APRIL 2024 TO 31st MARCH 2025

South West Herts Samaritans

(Registered Charity No: 1170559)

Trustees' Annual Report

For the year 1st April 2024 to 31st March 2025

Objects of the Charity

To enable persons in South West Hertfordshire 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; 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; and to collaborate with and support Samaritans Central Charity and its affiliated branches in fulfilling these Objects.

Public Benefit Statement

When deciding on activities, the Trustees of South West Herts Samaritans pay due regard to the Charity Commission's guidance on public benefit.

Activities and Achievements

A working party successfully appointed new Co-Directors over the summer months in 2024. The Co-Directors took over from the Interim Directors on 28 August 2024. The Branch Leadership team has remained stable apart from a new Outreach Deputy Director taking up post in September 2024 and a new Premises Deputy Director in February 2025.

The most important measures are the number of calls and messages we respond to, the number of listening volunteers we have, and the number of new volunteers we recruit each year to replace those who leave. We had 130 active listening volunteers and 8 support volunteers at the end of March 2025. Over the year we have recruited and trained 28 new Samaritans who are now Probationers or fully active Listening or Support Volunteers. Our volunteers have answered 21,383 telephone calls this year and have responded to 583 emails and 759 online chats.

We have signed up to a new service specification for emails and 80% of the branch are now emailed trained. Our team for online chat has grown, and we now have 26 volunteers offering this service and two nights a week as part of the ongoing Central Samaritans pilot.

We held a Branch Day in September 2025 with 65% of the Branch attending for the AGM and training. We have reintroduced ongoing mentoring as mandatory for all listening volunteers.

Our Prison Team of 7 volunteers has been supporting prisoners at HMP The Mount through fortnightly visits. Volunteers train and work alongside prison listeners. For much of the year we have had a presence at The Mount Visitors Centre to support families and friends visiting loved ones in the prison.

Other outreach activities include:

- Regular visits to local train stations to raise awareness and offer emotional support. This year we visited Watford, Bushey, Carpender's Park, Elstree and Borehamwood, Hemel Hempstead and St. Albans train stations to support the National Network Rail programmes including 'Brew Monday' in January 2025 and 'Small Talk Saves Lives' in March 2025.
- Talks to a local golf club and other community groups
- Attended local events such as Watford Pride and St Albans Community Showcase at St. Albans Cathedral.

A few of our volunteers continue to serve as co-facilitators with 'Facing the Future' facilitating online peer support groups for those bereaved by suicide.

Our Community Engagement team published a *SW Herts Samaritans' Annual Report* in September 2024 which was emailed to 100+ key contacts as a way of marking World Mental Health Day 2024.

In October 2024 the Branch moved across to a new digital system 'The Listening Centre'. This transition went seamlessly apart from initial difficulties for our visually and hearing-impaired volunteers. Our EDI Deputy Director and IT team have worked tirelessly with Central Samaritans to highlight and find solutions for this challenge.

A new requirement that all volunteers have enhanced Disclosure and Barring Service (DBS) checks led to a massive process led by our DBS champion to ensure we met the deadline in September 2024. Various improvements have been made to the building including new windows, carpets and office furniture. The office line and admin line has been moved to a digital provider resulting in significant financial savings.

Financial Review and Reserves

The Charity is financially sound. It raises the funds it needs from a variety of sources, including council grants, regular individual donors, corporate gifts, cash collections and various other fund-raising activities. We have continued to see a decline in grant income in the year which we were able to replace in part with increased collections. We saw a sharp increase in individual donations, mostly stemming from sponsored sporting challenges. We also secured for a second year £10,000 funding from Hertfordshire County Council's Community & People Wellbeing Team.

During the year, the charity had a deficit of income over expenditure of £2,469. Expenditure increased compared to previous year mostly due to property maintenance costs and increased health & safety checks. The level of reserves of unrestricted funds at 31st March 2025 is £80,768, of which £8,200 is designated for growth expenditure. The undesignated, unrestricted funds of £72,568 would cover about 1.7 years of future expenditure, if expenditure were to stay at current levels. At 31st March 2024, the cover was 2.6 on the same basis.

Current year expenditure includes a donation of £10,000 to the Samaritans national charity, which was a one-off donation to help other struggling national Samaritans branches and so should not be included in recurring expenditure. We expect recurring expenditure to be slightly reduced in the next period.

The Trustees continue to believe that it is appropriate for the Charity to hold undesignated, unrestricted funds of about 1.5 times recurring expenditure in normal circumstances because of the variable nature of our sources of income and the limited ability to reduce costs further without imperiling the core operation of the Charity. This reserves ratio target was reviewed by the Trustees during the year and revised down from 2.0. Our donation of £10,000 to Samaritans national charity, as noted above, was partly to reduce unrestricted reserves and the reserves ratio.

The Trustees confirm that they believe the Charity is fully able to continue as a going concern.

Risk Review

The Trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks. The most important single risk is that of having insufficient volunteers to provide the service.

Plans for Future Periods

A mandatory Quality Review process was carried out in March 2025 by Central Samaritans to develop a vision and action plan with the new Co-Directors and Leadership Team for South West Herts Samaritans.

The Vision for the Branch was agreed as:

South West Herts Samaritans will continue to be a resilient and inclusive branch known for its strong volunteer community and commitment to high-quality support for our callers and our volunteers.

Five action points were agreed:

Succession planning:

Introduce the opportunities and various roles in the branch to new volunteers as early as possible; introduce 'Spotlight on Deputy Director roles' in the newsletters; and offer shadowing opportunities for those interested.

Maintain volunteer numbers:

Protect and continue existing practices and processes to ensure adequate recruitment, training and retention of volunteers to maintain Listening Volunteer numbers. Run regular information evenings throughout the year to populate 3 training cohorts (January, May and September).

Maintain the inclusive nature of the branch:

Continue to maintain quality over quantity throughout the training process; offer annual check-ins with every volunteer by the volunteer Care Team; continue to support and drive accessibility for hearing impaired volunteers on the Listening Centre; offer flexibility to all numbered listening volunteers around shifts and minimum hours.

Develop community awareness activities with a targeted approach:

Develop an annual planner for community awareness and outreach events based on available volunteer resources. Look to rebuild the School Talks team.

Further develop the fundraising strategy to secure long term financial stability:

Recruit a support volunteer for the fundraising team; regularly review cross-over opportunities between outreach, community engagement and fundraising; maximise financial control and seek opportunities by analysing where we can save on expenditure and continuing to seek out funding opportunities; set up a premises working party to review opportunities linked to the premises.

Trustees

The Trustees who acted during the period covered by this report are as follows:

Susan Jordache, Chair of Trustees	(from 24 August 2024)
Amanda Shaw, co-Director	(from 28 September 2024)
Mark Anderson, co-Director	(from 28 September 2024)
Simon Godley, Treasurer	
Donna Shepherd, Secretary	(from 28 September 2024)
Nick Moorhouse	
Charlotte Tooker	
John Cooper, co-Director and Chair	(until 23 August 2024)
Jenifer Morrison, co-Director	(until 23 August 2024)
Ann Spearing, co-Director	(until 23 August 2024)
Paul Lloyd	(until 28 September 2024)
Jan Mares	(until 28 September 2024)

There were 2 co-opted Trustees during the year, as follows:

Donna Shepherd, Secretary	(17 April 2024 to 28 September 2024)
Amanda Shaw, co-Director	(24 August 2024 to 28 September 2024)

Registered Office

Milly Apthorp House, 45 St Johns Road, Watford, Hertfordshire WD17 1QL

Governing Document

The Governing Document of the Charity is the model Charitable Incorporated Organisation Constitution which was adopted on 21st February 2017.

Recruitment, Induction and Training of Trustees

The Constitution requires the Trustees to comprise the Branch Director, the Secretary, the Treasurer and up to eight additional Trustees, all of whom are elected by the members of the Charity at a General Meeting. At each Annual General Meeting, the Trustees (other than the Branch Director) may offer themselves for re-appointment (up to a maximum of six years). Nominations for new Trustees, proposed and seconded by members, are made not less than fourteen days before the Annual General meeting.

All Trustees are required to complete an on-line training module designed by the Central Samaritans Charity and to review relevant Charity Commission material.

Related Parties

South West Herts Samaritans is a branch of Samaritans, established as a separate charity within a federated structure. Samaritans is a company limited by guarantee and registered in England (no. 757372) and is a registered charity in England and Wales (no. 219432). The Trustee Board of Samaritans has the power to dissolve, suspend or withdraw recognition of the Charity as a branch of Samaritans.

Declaration

The Trustees have approved the Trustees' Annual Report above.

S. Jordache

Susan Jordache
Chair of Trustees

Date: 18th June 2025

Independent Examiner's Report to the Trustees of South West Herts Samaritans

I report to the Trustees on my examination of the accounts of South West Herts Samaritans for the year ended 31st March 2025.

Responsibilities and basis of report

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

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

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared accounts in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1st April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for accounts to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1st January 2015.

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 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.



Gary Howard FCA
Howard Wilson Chartered Accountants
36 Crown Rise
Watford
Hertfordshire WD25 0NE

Dated: 18 June 2025

South West Herts Samaritans

Statement of Financial Activities for the year ended 31st March 2025

	Note	2024/2025			23/24
		Unrestricted Funds £	Restricted Funds £	All Funds £	All Funds £
Income and Endowments from:					
Donations and Legacies	(b)				
Donations		16,488	-	16,488	4,328
Gift-aid donations	(c)	862	-	862	873
Tax recoverable on Gift Aid donations		3,117	-	3,117	1,375
Collections		4,088	-	4,088	2,580
Local Authority Grants & related income		9,167	-	9,167	8,333
Other grants		-	-	-	3,000
		33,722	-	33,722	20,489
Charitable Activities					
Income from prison training and support		2,039	-	2,039	2,039
Other Trading Activities					
Fund-raising events & sundry		994	-	994	2,529
Investments					
Interest		2,739	1,917	4,656	3,522
Total income		39,494	1,917	41,411	28,579
Expenditure on:					
Raising Funds	(n)	2,620	-	2,620	2,069
Charitable Activities	(o)	41,260	-	41,260	27,961
Total expenditure		43,880	-	43,880	30,030
Net income/(expenditure)		(4,386)	1,917	(2,469)	(1,451)
Revaluation of property					252,949
Transfer to restricted reserve		(4,509)	4,509	-	-
Net movement in funds		(8,895)	6,426	(2,469)	251,498
Total funds brought forward		785,154	53,905	839,059	587,561
Total Funds carried forward	(v)	776,259	60,331	836,590	839,059

South West Herts Samaritans

Balance Sheet

As at 31 March 2025

	Note	At 31st March 2025			At 31st March 2024
		Unrestricted Funds £	Restricted Funds £	All Funds £	All Funds £
Fixed Assets					
Property (at 2024 valuation)	(q)	695,491	-	695,491	700,000
Equipment	(r)	1,412	-	1,412	830
		<u>696,903</u>	<u>-</u>	<u>696,903</u>	<u>700,830</u>
Current Assets					
Debtors	(s)	-	-	-	1,207
Current account		1,853	-	1,853	1,458
Savings accounts		83,760	28,991	112,751	35,716
Fixed term deposits		-	31,340	31,340	107,523
Accrued interest		1,338	-	1,338	1,781
		<u>86,951</u>	<u>60,331</u>	<u>147,282</u>	<u>147,685</u>
Liabilities					
Creditors: Amounts falling due within one year	(t)	2,595	-	2,595	5,289
Deferred income		5,000	-	5,000	4,167
		<u>7,595</u>	<u>-</u>	<u>7,595</u>	<u>9,456</u>
Total Net Assets		<u>776,259</u>	<u>60,331</u>	<u>836,590</u>	<u>839,059</u>
The Funds of the Charity:					
Restricted Income Funds	(v)				
Property	(d)	-	60,331	60,331	53,905
General reserve		74,485	-	74,485	76,954
Designated growth reserve		8,200	-	8,200	8,200
Revaluation Reserve		693,574	-	693,574	700,000
Total Charity Funds		<u>776,259</u>	<u>60,331</u>	<u>836,590</u>	<u>839,059</u>

The accounts were approved by the Trustees on 18th June 2025 and signed on their behalf by:

S Godley

Simon Godley
Treasurer

S. Jordache

Susan Jordache
Chair

South West Herts Samaritans

Notes to the Accounts

For the year ended 31 March 2025

Accounting Policies

- a) The accounts have been prepared in accordance with the Charitable Incorporated Organisation (CIO)'s governing document, 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 in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The CIO is a Public Benefit Entity as defined by FRS 102.

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

The accounts are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

On 1st April 2017, South West Herts Samaritans took over the entire assets, liabilities and activities of The Samaritans of South West Herts ('the old charity'). The old charity, whose sole trustee is the Charity, is now dormant. Any income or residual expense arising since then to the old charity has been included in the accounts of the Charity.

In application of the CIO's accounting policies, the members of the CIO are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

South West Herts Samaritans

Notes to the Accounts

For the year ended 31 March 2025

Accounting Policies (continued)

The Trustees of the CIO assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the CIO to continue as a going concern. The Trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the CIO has adequate resources to continue in operational existence for the foreseeable future. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

- b) All receipts received by way of donations, gifts and other voluntary sources are included in the Unrestricted Fund when received. Unrestricted funds are held for the ordinary purposes of the Charity. Any receipts that are received subject to restrictions as to future use are included in the Restricted Fund.
- c) Gift Aid and other income received by the Charity in respect of which a claim for repayment of tax has or will be made is shown as income received. Tax is also recovered on cash donations under the Gift Aid on Small Donations Scheme.
- d) Under charity law, restricted funds may only be used for the purpose for which they were given to the charity. The entirety of the restricted funds at 31st March 2025 is held for expenditure on property (balance at 31st March 2025: £60,331). A designated growth fund is also held for expenditure related to the branch's future growth plans (balance at 31 March 2025: £8,200).
- e) Premises overheads are aggregated and allocated to the various functional activities of the Charity on a percentage basis determined by the Trustees and disclosed in Note m) of these accounts. Any costs which cannot be specifically identified to another functional activity are included in Support Costs.
- f) No Trustee was directly or indirectly remunerated in any way.

It is the policy of the Charity to reimburse in full expenses incurred by the Trustees and volunteers in connection with its charitable activities. In compliance with the Charities SORP, it is reported that 3 trustees submitted expense claims totalling £465 during the period. 3 trustees claimed re-imbusement of expenditure totalling £783 being monies paid out by them for equipment and services needed by the Charity.

- g) Samaritans has a centrally effected professional Indemnity insurance to protect employees, Trustees, Directors and other members of all Samaritan branches. Each branch pays its own premium to the insurers.

South West Herts Samaritans

Notes to the Accounts

For the year ended 31 March 2025

Accounting Policies (continued)

- h) The Charity has an obligation to make what is known as the New Branch Contribution (NBC) to Samaritans The Company. The final NBC for 2024/25 was £1,827 more than provided for at 31st March 2024. The provision for NBC for the year is £1,935. The NBC comprises two components, a 4% charge on income net of direct fundraising costs and central grants and a graduated levy on reserves, excluding restricted reserves, an amount equal to the NBC due for the year and the reserves representing tangible fixed assets, in excess of 18 months of expenditure. The provision of NBC at 31 March 2025 is significantly reduced due to the £10,000 donation during the year to national Samaritans, that being part of the NBC calculation.
- i) No provision for taxation is included in the accounts as the Charity is entitled to exemption from tax insofar as the charitable income is expended on the Charity's objects.
- j) Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Computer, telephony and miscellaneous:	straight line over three years
Central heating and security equipment:	straight line over five years
Car park:	straight line over 10 years

- k) Property held is valued at market value. This value is considered each year to ensure its validity and no depreciation is routinely charged. Expenditure on maintenance or refurbishment is charged to the Statement of Financial Activities as incurred.

l) **Financial instruments**

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

South West Herts Samaritans

Notes to the Accounts

For the year ended 31 March 2025

Accounting Policies (continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

South West Herts Samaritans

Notes to the Accounts (continued) for the year ended 31st March 2025

		2024/2025	2023/2024
m)	Premises Overheads	£	£
	Water Rates	497	530
	Business Rates	1,432	1,174
	Heating and Lighting	2,225	2,448
	Cleaning	1,588	1,572
	Housekeeping	1,952	2,388
	Maintenance - general	6,677	327
	New Equipment	793	262
	Depreciation	5,588	6,384
	Insurance	1,790	1,842
	Total for the year	<u>22,542</u>	<u>16,927</u>
	Allocated to:		
	Fundraising and Publicity	10% 2,254	1,693
	Direct Charitable Expenditure	85% 19,161	14,388
	Governance and support costs	5% 1,127	846
		<u>22,542</u>	<u>16,927</u>
n)	Raising Funds	£	£
	Publicity, Advertising etc	150	-
	Platform fees	216	376
	Share of Premises Overheads (see note m)	2,254	1,693
	Total for the year	<u>2,620</u>	<u>2,069</u>
o)	Charitable Activities	£	£
	Volunteers Travel Costs	1,474	1,619
	Telephone & website	2,314	2,776
	Training/Conferences	130	658
	Materials	469	644
	Donation to Central Samaritans	10,000	-
	New Branch Contribution	3,762	4,618
	Share of Premises Overheads (see note m)	19,161	14,388
	Governance costs (see note p)	2,016	1,777
	Support costs (see note p)	1,934	1,481
	Total for the year	<u>41,260</u>	<u>27,961</u>

South West Herts Samaritans

Notes to the Accounts (continued) for the year ended 31st March 2025

	2024/2025	2023/2024
p) Governance and support costs	£	£
Governance costs:		
AGM Costs	1,326	920
Annual Report & Independent Examination	690	857
	<u>2,016</u>	<u>1,777</u>
Support costs:		
Printing and Stationery	12	39
Sundries	795	596
Share of Premises overheads (see note m)	1,127	846
Total for the year	<u>1,934</u>	<u>1,481</u>
q) Property	£	£
Net Book Value		
At 1 April 2024	(k) 700,000	451,560
Depreciation	(4,509)	-
Revaluation	-	248,440
At 31 March 2025	<u>695,491</u>	<u>700,000</u>
<p>The ownership of the property at 45 St Johns Road Watford Herts WD17 1QL occupied by the Charity was held at 31st March 2025 by Samaritans the Company (registered number 757372) as Custodian Trustee for South West Herts Samaritans. In 2024 the premises, including the car park, were revalued at £700,000.</p>		
r) Equipment	£	£
Cost		
At 1 April 2024	11,518	11,518
Additions	1,661	-
At 31 March 2025	<u>13,179</u>	<u>11,518</u>
Depreciation		
At 1 April 2024	10,687	8,812
Charge for the year	1,080	1,876
At 31 March 2025	<u>11,767</u>	<u>10,688</u>
Net Book Value		
At 31 March 2025	<u>1,412</u>	<u>830</u>
s) Debtors	£	£
HMRC - Gift Aid tax recoverable	-	1,207
	<u>-</u>	<u>1,207</u>

South West Herts Samaritans

Notes to the Accounts (continued) for the year ended 31st March 2025

	2024/2025	2023/2024
	£	£
t) Creditors: Amounts falling due within one year		
Fees payable to Central Samaritans	1,935	4,361
Fee payable for Inspection of accounts	660	630
Volunteer Expenses claimed post year-end	-	298
	2,595	5,289
u) Financial Instruments		
	2024/2025	2023/2024
	£	£
Carrying amount of financial assets		
Debt instruments measured at amortised cost	-	1,207
Carrying amount of financial liabilities		
Measured at amortised cost	2,595	5,289

v) Analysis of charitable funds

	Balance at 1st April 2024	Income	Expenditure	Transfer	Balance at 31 March 2025
	£	£	£	£	£
Unrestricted funds:					
General fund	76,954	39,494	43,880		72,568
Designated growth reserve	8,200				8,200
Revaluation reserve	700,000		-	(4,509)	695,491
Restricted funds:					
Premises fund	53,905	1,917	-	4,509	60,331
	839,059	41,411	43,880	-	836,590

Name of fund	Description, nature and purpose of fund
General fund:	The unrestricted reserves available for use on the charitable objects of the Charity.
Designated growth reserve	Funds set aside to fund the growth of the branch.
Revaluation reserve:	The value of the property at 45 St Johns Road Watford Herts WD17 1QL. The transfer reflects depreciation in respect of the car park component.
Premises fund:	Funding received for expenditure on the Charity's premises.

Represented by:	Unrestricted funds	Revaluation reserve	Restricted funds	Total
	£	£	£	£
Tangible fixed assets	1,412	695,491	-	696,903
Current assets	86,951	-	60,331	147,282
Current liabilities	(7,595)	-	-	(7,595)
	80,768	695,491	60,331	836,590

SOUTH WEST HERTS SAMARITANS

England & Wales - Charity number 1170559

Accounts

Charity Registration No.1170559

SOUTH WEST HERTS SAMARITANS

TRUSTEES' REPORT AND ACCOUNTS

FOR THE YEAR 1st APRIL 2023 TO 31st MARCH 2024

South West Herts Samaritans

(Registered charity No 1170559)

Trustees' Annual Report

For the year 1st April 2023 to 31st March 2024

Objects of the Charity

The main objects of the Charity are to work for the assistance of persons who are suicidal, despairing or in distress by providing a service primarily intended for the benefit of persons in South West Herts and the surrounding area, to enable such persons to receive immediate help, compassion and befriending from members of the Charity selected and prepared for the purpose and working under direction.

Public Benefit Statement

When deciding on activities, the Trustees of South West Herts Samaritans pay due regard to the Charity Commission's guidance on public benefit.

Activities and Achievements

The most important measures are the number of calls and messages we respond to, the number of listening volunteers we have and the number of new volunteers we recruit each year to replace those who leave.

Our volunteers have answered 21,301 telephone calls this year and have responded to 655 emails and 590 webchats. We had 144 active listening volunteers and 11 support volunteers at the end of March 2024. Over the year we have recruited and trained 35 new Samaritans who are now Probationers or fully active Listening Volunteers. A team of 32 Leaders support volunteers on shift. Each Listening Volunteer completes mandatory and optional Continuous Development training each year.

Our Prison Team of 8 volunteers has been supporting prisoners at HMP The Mount through fortnightly visits. Volunteers train and work alongside prison listeners, enabling them to support fellow prisoners in moments of crisis, including after a death in custody, and attend staff meetings to raise awareness of Samaritans and the role of prison listeners.

For outreach projects, our branch volunteers make regular visits to local train stations to raise awareness and offer emotional support. We have also attended HMP The Mount Visitors Centre to support families and friends visiting loved ones in the prison. We have given talks to GPs, local businesses and community groups, attended events such as Watford Pride and St Albans Community Showcase. A number of our volunteers are involved with Facing the Future as co-facilitators for on-line groups of those bereaved by suicide. Awareness raising materials have been provided to businesses, pubs and cafes around Watford Junction station and to all libraries in our area.

Our Community Engagement team has connected with local politicians, community leaders and other organisations to discuss opportunities for recruitment, awareness raising, outreach projects and fundraising. We have supported Samaritans central charity in increasing awareness of volunteering through a photo-shoot to provide images that will be used nationally.

We have compiled and published a second diversity and inclusion (D&I) survey to understand any movement from our initial survey, and the success of D&I measures that were previously implemented.

Financial Review and Reserves

The Charity is financially sound. It raises the funds it needs from a variety of sources, including grants, regular individual donors, corporate gifts, cash collections and various other fund-raising activities. We have continued to see a decline in grant income in the year which we were able to replace in part with renewed collections and income from local community funds. We also secured £10,000 funding from Hertfordshire County Council's Community & People Wellbeing Team.

During the year, the charity had a deficit of income over expenditure of £1,451. During the period, the property (45 St Johns Road, Watford) was revalued, providing a current market value of £700,000. This is an increase of £248,440 on the property asset value as at 31st March 2023. The property was previously valued in 2017 at £420,000. The level of reserves of unrestricted funds at 31st March 2024 is £85,154, of which £8,200 is designated for growth expenditure. The undesignated, unrestricted funds of £76,954 would cover about 2.6 years of future expenditure, if expenditure were to stay at current levels. Expenditure was maintained at a lower level during the year because of lower projected income. We expect expenditure to rise, with a consequent reduction in the reserves ratio. At 31st March 2023, the cover was 2.3 on the same basis.

The Trustees continue to believe that it is appropriate for the Charity to hold undesignated, unrestricted funds of about 2 times recurring expenditure in normal circumstances because of the variable nature of our sources of income and the limited ability to reduce costs further without imperiling the core operation of the Charity.

The Trustees confirm that they believe the Charity is fully able to continue as a going concern.

Risk Review

The Trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks. The most important single risk is that of having insufficient volunteers to provide the service.

Plans for Future Periods

This has been a year of transition with the end of the former Director's three years in role, and the appointment of a team of four Interim Directors. There has also been a change of most of the Branch Leadership team.

In addition to providing the core services, which occupy the great majority of volunteers' time, our plans for the coming year include the following. We will:

- focus our community engagement on local community leaders, particularly those in areas which engage high-risk groups when it comes to suicide;
- continue to develop our Outreach programme and aim to re-start our Schools Talks;
- the Prison team will participate in a series of coffee mornings for prisoners who do not have visitors. Training for 12 new prison listeners is planned for June. The Prison Team will also be attending inductions for newly appointed officers, to ensure their awareness of the prison listener scheme, its aims and procedures;
- aim to continue to improve the selection and retention of our Support Volunteers and their integration

into the branch;

- continue to upgrade the branch environment to improve the volunteer experience;
- increase our fundraising efforts, including appointing an appropriately skilled individual to lead these efforts;
- support the Central Charity in maintaining the greatest possible level of service to our callers. This includes re-introducing on-going mentoring and focusing on increasing the number of emails we handle from the central email pool.

Trustees

The Trustees who acted during the period covered by this report are as follows:

Chair & Director: Sally Phillips (until 30 November 2023)

Chair & co-Director: John Cooper (from 1 December 2023)

Jenifer Morrison, co-Director (from 1 December 2023)

Ann Spearing, co-Director (from 1 December 2023)

Stuart Sinclair, co-Director (from 1 December 2023 to 31 March 2024)

Dipesh Patel, Secretary (until 14 August 2023)

Corey Herbertson (until 30 September 2023)

Patti Dossett (until 30 September 2023)

Tim Morrison, Treasurer (until 30 September 2023)

Simon Godley, Treasurer (from 30 September 2023)

Elizabeth Potter, Secretary (from 30 September 2023 to 11 March 2024)

Jan Mares (acting Secretary from 11 March 2024)

Paul Lloyd

Nick Moorhouse (from 30 September 2023)

Charlotte Tooker (from 30 September 2023)

The Trustees that stepped down at the AGM, held on 30 September 2023, had reached their time limits to serve as a Trustee.

There were 2 co-opted Trustees during the year, as follows:

Simon Godley (from 12 June 2023 to 30 September 2023)

Elizabeth Potter, Secretary (from 14 August 2023 to 30 September 2023)

Registered Office

Milly Apthorp House, 45 St Johns Road, Watford, Hertfordshire WD17 1QL

Governing Document

The Governing Document of the Charity is the model Charitable Incorporated Organisation Constitution which was adopted on 21st February 2017.

Recruitment, Induction and Training of Trustees

The Constitution requires the Trustees to comprise the Branch Director, the Secretary, the Treasurer and up to eight additional Trustees, all of whom are elected by the members of the Charity at a General Meeting. At each Annual General Meeting, the Trustees (other than the

Branch Director) may offer themselves for re-appointment (up to a maximum of six years). Nominations for new Trustees, proposed and seconded by members, are made not less than fourteen days before the Annual General meeting.

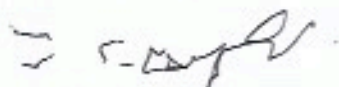
All Trustees are required to complete an on-line training module designed by the Central Samaritans Charity and to review relevant Charity Commission material.

Related Parties

South West Herts Samaritans is a branch of Samaritans, established as a separate charity within a federated structure. Samaritans is a company limited by guarantee and registered in England (no. 757372) and is a registered charity in England and Wales (no. 219432). The Trustee Board of Samaritans has the power to dissolve, suspend or withdraw recognition of the Charity as a branch of Samaritans.

Declaration

The Trustees have approved the Trustees' Annual Report above.



John Cooper, Chair of Trustees

Date: 1st July 2024

Independent Examiner's Report to the Trustees of South West Herts Samaritans

I report to the Trustees on my examination of the accounts of South West Herts Samaritans for the year ended 31st March 2024.

Responsibilities and basis of report

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

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

Independent examiner's statement

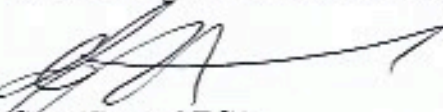
Your attention is drawn to the fact that the charity has prepared accounts in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1st April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for accounts to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1st January 2015.

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

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 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.



Gary Howard FCA
Howard Wilson Chartered Accountants
36 Crown Rise
Watford
Hertfordshire
WD25 0NE

Dated: 5 July 2024

South West Herts Samaritans

Statement of Financial Activities for the year ended 31st March 2024


	Note	2023/2024			22/23
		Unrestricted Funds £	Restricted Funds £	All Funds £	
Income and Endowments from:					
Donations and Legacies	(b)				
Donations		4,328	-	4,328	3,969
Gift-aid donations		873	-	873	1,534
Tax recoverable on Gift Aid donations	(c)	1,375	-	1,375	1,985
Collections		2,580	-	2,580	4,022
Local Authority Grants & related income		8,333	-	8,333	6,000
Other grants		3,000	-	3,000	5,500
Legacies		-	-	-	3,000
		<u>20,489</u>	<u>-</u>	<u>20,489</u>	<u>26,010</u>
Charitable Activities					
Income from prison training and support		2,039		2,039	3,750
		<u>2,039</u>	<u>-</u>	<u>2,039</u>	<u>3,750</u>
Other Trading Activities					
Fund-raising events & sundry		2,529		2,529	4,221
		<u>2,529</u>	<u>-</u>	<u>2,529</u>	<u>4,221</u>
Investments					
Interest		2,216	1,306	3,522	1,327
Total		<u>27,273</u>	<u>1,306</u>	<u>28,579</u>	<u>35,308</u>
Expenditure on:					
Raising Funds	(n)	2,069	-	2,069	2,450
Charitable Activities	(o)	27,961	-	27,961	31,692
Total		<u>30,030</u>	<u>-</u>	<u>30,030</u>	<u>34,142</u>
Net Surplus					
Net income/(expenditure)		(2,757)	1,306	(1,451)	1,166
Revaluation of property		252,949		252,949	
Transfer to revaluation reserve		(4,509)	4,509	-	-
Net movement in funds		<u>245,683</u>	<u>5,815</u>	<u>251,498</u>	<u>1,166</u>
Total funds brought forward		539,471	48,090	587,561	586,395
Total Funds carried forward	(v)	<u>785,154</u>	<u>53,905</u>	<u>839,059</u>	<u>587,561</u>

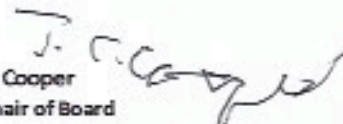
South West Herts Samaritans

for the year ended 31st March 2024

	Note	At 31st March 2024			at 31st March 2023
		Unrestricted Funds	Restricted Funds	All Funds	All Funds
		£	£	£	£
Fixed Assets					
Property (at 2024 valuation)	(q)	700,000	-	700,000	451,560
Equipment	(r)	830	-	830	2,706
		<u>700,830</u>	<u>-</u>	<u>700,830</u>	<u>454,266</u>
Current Assets					
Debtors	(s)	1,207	-	1,207	3,703
Lloyds Current Account		1,458	-	1,458	2,955
Lloyds Savings Accounts		35,716	-	35,716	26,224
Lloyds Fixed Term Deposits		53,618	53,905	107,523	105,098
Accrued interest		1,781	-	1,781	996
Cash		-	-	-	28
		<u>93,780</u>	<u>53,905</u>	<u>147,685</u>	<u>139,004</u>
Liabilities					
Creditors: Amounts falling due within one year	(t)	5,289	-	5,289	5,709
Deferred income		4,167	-	4,167	-
		<u>785,154</u>	<u>53,905</u>	<u>839,059</u>	<u>587,561</u>
Total Net Assets					
The Funds of the Charity:					
Restricted Income Funds	Property (v)	-	53,905	53,905	48,091
General reserve		76,954	-	76,954	79,710
Designated growth reserve		8,200	-	8,200	8,200
Revaluation Reserve		700,000	-	700,000	451,560
Total Charity Funds		<u>785,154</u>	<u>53,905</u>	<u>839,059</u>	<u>587,561</u>

The Balance Sheet, Statement of Financial Activities and related notes were approved by the Trustees on 1st July 2024 and signed on their behalf by


S. Godley
Treasurer


J. Cooper
Chair of Board

South West Herts Samaritans

Notes to the Accounts for the year ended 31st March 2024

a) The accounts have been prepared in accordance with the Charitable Incorporated Organisation (CIO)'s governing document, 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 in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The CIO is a Public Benefit Entity as defined by FRS 102.

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

The accounts are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

On 1st April 2017, South West Herts Samaritans took over the entire assets, liabilities and activities of The Samaritans of South West Herts ('the old charity'). The old charity, whose sole trustee is the Charity, is now dormant. Any income or residual expense arising since then to the old charity has been included in the accounts of the Charity.

In application of the CIO's accounting policies, the members of the CIO are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The Trustees of the CIO assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the CIO to continue as a going concern. The Trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the CIO has adequate resources to continue in operational existence for the foreseeable future. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

b) All receipts received by way of donations, gifts and other voluntary sources are included in the Unrestricted Fund when received. Unrestricted funds are held for the ordinary purposes of the Charity. Any receipts that are received subject to restrictions as to future use are included in the Restricted Fund.

c) Gift Aid and other income received by the Charity in respect of which a claim for repayment of tax has or will be made is shown as income received. Tax is also recovered on cash donations under the Gift Aid on Small Donations Scheme.

South West Herts Samaritans

Notes to the Accounts for the year ended 31st March 2024

d) Under charity law, restricted funds may only be used for the purpose for which they were given to the charity. The entirety of the restricted funds at 31st March 2024 is held for expenditure on property (balance at 31st March 2024: £53,905). A designated growth fund is also held for expenditure related to the branch's future growth plans (balance at 31st March 2024: £8,200)

e) Premises overheads are aggregated and allocated to the various functional activities of the Charity on a percentage basis determined by the Trustees and disclosed in Note m) of these accounts. Any costs which cannot be specifically identified to another functional activity are included in Support Costs.

f) No Trustee was directly or indirectly remunerated in any way. It is the policy of the Charity to reimburse in full expenses incurred by the Trustees and volunteers in connection with its charitable activities. In compliance with the Charities SORP, it is reported that 3 trustees submitted expense claims totalling £709 during the period. 2 trustees claimed re-imbursment of expenditure totalling £189 being monies paid out by them for equipment and services needed by the Charity.

g) Samaritans has a centrally effected professional Indemnity insurance to protect employees, Trustees, Directors and other members of all Samaritan branches. Each branch pays its own premium to the insurers.

h) The Charity has an obligation to make what is known as the New Branch Contribution (NBC) to Samaritans The Company. The final NBC for 2023/24 was £257 more than provided for at 31st March 2023. The provision for NBC for the year is £4,361. The NBC comprises two components, a 4% charge on income net of direct fund raising costs and central grants and a graduated levy on reserves, excluding restricted reserves, an amount equal to the NBC due for the year and the reserves representing tangible fixed assets, in excess of 18 months of expenditure.

i) No provision for taxation is included in the accounts as the Charity is entitled to exemption from tax insofar as the charitable income is expended on the Charity's objects.

j) Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Computer, telephony and miscellaneous: straight line over three years. Current year charge: £Nil
Central heating and security equipment: straight line over five years. Current year charge: £1,876
Car park: straight line over 10 years. Current year charge: £4,508

k) Property held is valued at market value. This value is considered each year to ensure its validity and no depreciation is routinely charged. Expenditure on maintenance or refurbishment is charged to the Statement of Financial Activities as incurred. In March 2024, the property was revalued at a current market value of £700,000 and an adjustment to the revaluation reserve was made accordingly.

South West Herts Samaritans

Notes to the Accounts for the year ended 31st March 2024

1) Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

South West Herts Samaritans

Notes to the Accounts (continued) for the year ended 31st March 2024

		2023/2024	2022/2023
m)	Premises Overheads	£	£
	Water Rates	530	438
	Business Rates	1,174	908
	Heating and Lighting	2,448	2,089
	Cleaning	1,572	1,386
	Housekeeping	2,388	2,453
	Maintenance - general	327	4,251
	New Equipment	262	135
	Depreciation	6,384	6,817
	Insurance	1,842	1,687
	Total for the year	<u>16,927</u>	<u>20,164</u>
	Allocated to:		
	Fundraising and Publicity	10% 1,693	2,016
	Direct Charitable Expenditure	85% 14,388	17,140
	Governance and support costs	5% 846	1,008
		<u>16,927</u>	<u>20,164</u>
n)	Raising Funds		
	Publicity, Advertising etc	-	90
	Platform fees	376	344
	Share of Premises Overheads (see note m)	1,693	2,016
	Total for the year	<u>2,069</u>	<u>2,450</u>
o)	Charitable Activities		
	Volunteers Travel Costs	1,619	2,652
	Listener Scheme - travel and other costs	-	842
	Telephone & website	2,776	2,004
	Training/Conferences	658	497
	Materials	644	859
	New Branch Contribution	4,618	4,316
	Share of Premises Overheads (see note m)	14,388	17,140
	Governance costs (see note p)	1,777	2,029
	Support costs (see note p)	1,481	1,353
	Total for the year	<u>27,961</u>	<u>31,692</u>

South West Herts Samaritans

Notes to the Accounts (continued) for the year ended 31st March 2024

	2023/2024	2022/2023
p) Governance and support costs	£	£
Governance costs:		
AGM Costs	920	1,246
Annual visit costs	-	-
Annual Report & Independent Examination	857	783
	<u>1,777</u>	<u>2,029</u>
Support costs:		
Printing and Stationery	39	5
Sundries	596	340
Share of Premises overheads (see note m)	846	1,008
Total for the year	<u>1,481</u>	<u>1,353</u>
q) Property		
At 1 April 2023	451,560	456,199
Additions	-	-
Revaluation	248,440	(4,639)
At 31 March 2024	<u>700,000</u>	<u>451,560</u>
<p>The ownership of the property at 45 St Johns Road Watford Herts WD17 1QL occupied by the Charity was held at 31st March 2024 by Samaritans the Company (registered number 757372) as Custodian Trustee for the Samaritans of South West Herts. In March 2024 the premises were revalued at £700,000.</p>		
r) Equipment	£	£
Cost		
At 1 April 2023	11,518	14,312
Additions/disposals	-	(2,794)
At 31 March 2024	<u>11,518</u>	<u>11,518</u>
Depreciation		
At 1 April 2023	8,812	9,427
Charge for the year	1,876	2,179
Disposals	-	(2,794)
At 31 March 2024	<u>10,688</u>	<u>8,812</u>
Net Book Value		
At 31 March 2024	<u>830</u>	<u>2,706</u>
s) Debtors	£	£
NOMS - due in respect of prison activities	-	2,190
HMRC - Gift Aid tax recoverable	1,207	1,260
Other	-	253
	<u>1,207</u>	<u>3,703</u>

South West Herts Samaritans

Notes to the Accounts (continued) for the year ended 31st March 2024

	2023/2024 £	2022/2023 £
t) Creditors: Amounts falling due within one year		
Fees payable to Central Samaritans	4,361	4,509
Fee payable for Inspection of accounts	630	600
Provisions	-	200
 Volunteer Expenses claimed post year-end	 298	 400
	<u>5,289</u>	<u>5,709</u>
 u) Financial Instruments		
	2023/2024 £	2022/2023 £
Carrying amount of financial assets		
Debt instruments measured at amortised cost	<u>1,207</u>	<u>3,703</u>
 Carrying amount of financial liabilities		
Measured at amortised cost	<u>5,289</u>	<u>5,709</u>

v) Analysis of charitable funds

	Balance at 1st April £	Income £	Expenditure £	Revaluation £	Balance at 31 March £
Unrestricted funds:					
General fund	79,711	27,273	30,030		76,954
Designated reserve	8,200			-	8,200
Revaluation reserve	451,560		-	248,440	700,000
Restricted funds:					
Premises fund	48,090	1,306	-	4,509	53,905
	<u>587,561</u>	<u>28,579</u>	<u>30,030</u>	<u>252,949</u>	<u>839,059</u>

Name of fund	Description, nature and purpose of fund
General fund:	The unrestricted reserves available for use on the charitable objects of the Charity.
Designated Growth:	The unrestricted reserves set aside for funding future growth plans.
Revaluation reserve:	The value of the property at 45 St Johns Road Watford Herts WD17 1QL.
Premises fund:	Funding received for expenditure on the Charity's premises.

Represented by:	Unrestricted funds £	Revaluation reserve £	Restricted funds £	Total £
Tangible fixed assets	830	700,000		700,830
Current assets	93,780		53,905	147,685
Current liabilities	(9,456)			(9,456)
	<u>85,154</u>	<u>700,000</u>	<u>53,905</u>	<u>839,059</u>

SOUTH WEST HERTS SAMARITANS

England & Wales - Charity number 1170559

Accounts

Charity Registration No.1170559

SOUTH WEST HERTS SAMARITANS
TRUSTEES' REPORT AND ACCOUNTS
FOR THE YEAR 1st APRIL 2022 TO 31st MARCH 2023

South West Herts Samaritans

(Registered charity No 1170559)

Trustees' Annual Report

For the year 1st April 2022 to 31st March 2023

Objects of the Charity

The main objects of the Charity are to work for the assistance of persons who are suicidal, despairing or in distress by providing a service primarily intended for the benefit of persons in South West Herts and the surrounding area, to enable such persons to receive immediate help, compassion and befriending from members of the Charity selected and prepared for the purpose and working under direction.

Public Benefit Statement

When deciding on activities, the Trustees of South West Herts Samaritans pay due regard to the Charity Commission's guidance on public benefit.

Activities and Achievements

The most important measures are the number of calls and messages we respond to, the number of listening volunteers we have and the number of new volunteers we recruit each year to replace those who leave.

Our volunteers have answered 21,285 telephone calls this year and have responded to 1,125 emails. We had 162 active listening volunteers and 14 support volunteers at the end of March 2023. Over the year we have trained 33 new Samaritans who are now Probationers or fully active Listening Volunteers. Each Listening Volunteer completes mandatory and optional Continuous Development training each year. This year the subjects covered have been Ending Calls, Applying Our Key Policies, Best Practice in Email, Self-harm, Handling Misuse of Service Calls and Online Chat.

Our Prison Team has trained and now supports 10 Listeners at HMP The Mount in Bovingdon. After some fragmented resumption due to Covid, the Listener Scheme is now fully functional and addressing the challenges of Covid recovery. We have trained staff and Listeners in our postvention approach and have provided support after the deaths of 7 individuals over the past year. Callout numbers continue to increase with a total of 101 this year. Outreach projects have recovered from the restrictions of Covid and are now embedded in branch activities once more. Branch volunteers make regular visits to local train stations to raise awareness and offer emotional support. A monthly presence at the Prison Visitors Centre at HMP The Mount also provides space for awareness raising and emotional support for those visiting loved ones in the prison. We continue to have a presence in local schools and have delivered 2 to 3 talks per term.

Our Community Engagement team has connected with local politicians, community leaders and other organisations. They have secured a number of publicity and awareness-raising opportunities including

billboards, radio appearances and a mention of our branch in Parliament. They also ran our first ever Branch Open Day for our contact list.

We continue to expand the Online Chat service by training more volunteers and almost always run the two weekly shifts. We responded to 621 chats this year, an increase of almost 200 on last year.

Through a review of our listening rota, we managed to increase our contribution to the national hours of need (2am to 6am) by 65%. We participated in a national initiative which managed to reduce night-time waiting times by almost a half.

Financial Review and Reserves

The Charity is financially sound. It raises the funds it needs from a variety of sources, including grants, regular individual donors, corporate gifts, cash collections and various other fund-raising activities. The return to normality saw a sharp decline in grant income in the year which we were able to replace in part with renewed collections and we were also helped by a generous bequest. During the year, the charity had a surplus of income over expenditure of £1,166. The level of reserves of unrestricted funds at 31st March 2023 is £87,910, of which £8,200 is designated for growth expenditure. The undesignated, unrestricted funds of £79,710 would cover about 2.3 years of future expenditure, if expenditure were to stay at current levels. We expect this ratio to fall over the next 12 months because of high inflation. At 31st March 2022, the cover was 1.9 on the same basis. The Trustees continue to believe that it is appropriate for the Charity to hold undesignated, unrestricted funds of about 2 times recurring expenditure in normal circumstances because of the variable nature of our sources of income and the limited ability to reduce costs further without imperiling the core operation of the Charity.

The Trustees confirm that they believe the Charity is fully able to continue as a going concern.

Risk Review

The Trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks. The most important single risk is that of having insufficient volunteers to provide the service.

Plans for Future Periods

In addition to providing the core services, which occupy the great majority of volunteers' time, our plans for the coming year include the following. We will:

- focus our community engagement on local community leaders, particularly those in areas which engage high-risk groups when it comes to suicide;
- continue to review and adjust our listening rota, in order to enable volunteers to do more hours, with more impact;
- aim to improve the selection and retention of our Support Volunteers;
- continue to upgrade the branch environment to improve the volunteer experience;
- run a second diversity and inclusion (D&I) survey to understand any movement from our initial survey, and the success of D&I measures implemented;
- increase our fundraising efforts, with an initial focus on finding an appropriately skilled individual to lead these efforts;
- support the Central Charity in maintaining the greatest possible level of service to our callers. This includes re-introducing on-going mentoring.

There will also be a focus on directorate handover in November 2023 to the new leadership. This will include preparing documentation and written handover information.

Trustees

The Trustees who acted during the period covered by this report are as follows:

Chair & Director: Sally Phillips
Dipesh Patel (Secretary)
Tim Morrison (Treasurer)
Patti Dossett
Corey Herbertson
Jan Mares
Mike Tunstall (until 8 June 2022)
Mark Klimt (until 24th September 2022)
Paul Lloyd (from 24th September 2022)

There were no co-opted Trustees during the year.

Registered Office

Milly Aphthorp House, 45 St Johns Road, Watford, Hertfordshire WD17 1QL

Governing Document

The Governing Document of the Charity is the model Charitable Incorporated Organisation Constitution which was adopted on 21st February 2017.

Recruitment, Induction and Training of Trustees

The Constitution requires the Trustees to comprise the Branch Director, the Secretary, the Treasurer and up to eight additional Trustees, all of whom are elected by the members of the Charity at a General Meeting. At each Annual General Meeting, the Trustees (other than the Branch Director) may offer themselves for re-appointment (up to a maximum of six years). Nominations for new Trustees, proposed and seconded by members, are made not less than fourteen days before the Annual General meeting.

All Trustees are required to complete an on-line training module designed by the Central Samaritan Charity and to review relevant Charity Commission material.

Related Parties

South West Herts Samaritans is a branch of Samaritans, established as a separate charity within a federated structure. Samaritans is a company limited by guarantee and registered in England (no. 757372) and is a registered charity in England and Wales (no. 219432). The Trustee Board of Samaritans has the power to dissolve, suspend or withdraw recognition of the Charity as a branch of Samaritans.

Declaration

The Trustees have approved the Trustees' Annual Report above.

Sally Phillips, Chair of Trustees

Date: 12th June 2023

Independent Examiner's Report to the Trustees of South West Herts Samaritans

I report to the Trustees on my examination of the accounts of South West Herts Samaritans for the year ended 31st March 2023.

Responsibilities and basis of report

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

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

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared accounts in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1st April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for accounts to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1st January 2015.

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

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 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.

Gary Howard FCA
Howard Wilson Chartered Accountants
36 Crown Rise
Watford
Hertfordshire
WD25 0NE

Dated:

South West Herts Samaritans

Statement of Financial Activities for the year ended 31st March 2023

	Note	2022/2023			21/22
		Unrestricted Funds £	Restricted Funds £	All Funds £	
Income and Endowments from:					
Donations and Legacies	(b)				
Donations		3,969	-	3,969	7,573
Gift-aid donations		1,534	-	1,534	1,370
Tax recoverable on Gift Aid donations	(c)	1,985	-	1,985	945
Collections		4,022	-	4,022	643
Local Authority Grants & related income		6,000	-	6,000	8,950
Other grants		5,500	-	5,500	17,019
Legacies		3,000	-	3,000	-
		<u>26,010</u>	<u>-</u>	<u>26,010</u>	<u>36,500</u>
Charitable Activities					
Income from prison training and support	(e)	3,750	-	3,750	2,654
		<u>3,750</u>	<u>-</u>	<u>3,750</u>	<u>2,654</u>
Other Trading Activities					
Fund-raising events & sundry		4,221	-	4,221	4,909
		<u>4,221</u>	<u>-</u>	<u>4,221</u>	<u>4,909</u>
Investments					
Interest		875	452	1,327	698
Total		<u>34,856</u>	<u>452</u>	<u>35,308</u>	<u>44,761</u>
Expenditure on:					
Raising Funds	(o)	2,450	-	2,450	3,091
Charitable Activities	(p)	31,692	-	31,692	39,499
Total		<u>34,142</u>	<u>-</u>	<u>34,142</u>	<u>42,590</u>
Net Surplus					
Net income/(expenditure)		714	452	1,166	2,171
Transfer to revaluation reserve		(4,639)	4,639	-	-
Net movement in funds		<u>(3,925)</u>	<u>5,091</u>	<u>1,166</u>	<u>2,171</u>
Total funds brought forward		543,395	43,000	586,395	584,224
Total Funds carried forward	(w)	<u>539,470</u>	<u>48,091</u>	<u>587,561</u>	<u>586,395</u>

South West Herts Samaritans

for the year ended 31st March 2023

	Note	At 31st March 2023			at 31st March 2022
		Unrestricted Funds £	Restricted Funds £	All Funds £	All Funds £
Fixed Assets					
Property (at 2017 valuation)	(r)	451,560	-	451,560	456,199
Equipment	(s)	2,706	-	2,706	4,885
		<u>454,266</u>	<u>-</u>	<u>454,266</u>	<u>461,084</u>
Current Assets					
Debtors	(t)	3,703	-	3,703	507
Lloyds Current Account		2,955	-	2,955	2,350
Lloyds Savings Accounts		26,224	-	26,224	61,534
Lloyds Fixed Term Deposits		57,007	48,091	105,098	-
Accrued interest		996	-	996	-
Shawbrook Bank CAF 12 Month Deposit		-	-	-	65,454
Cash		28	-	28	20
		<u>90,913</u>	<u>48,091</u>	<u>139,004</u>	<u>129,865</u>
Liabilities					
Creditors: Amounts falling due within one year	(u)	5,709	-	5,709	4,554
Deferred income		-	-	-	-
Rounding					
Total Net Assets		<u>539,470</u>	<u>48,091</u>	<u>587,561</u>	<u>586,395</u>
The Funds of the Charity:					
Restricted Income Funds	(w)				
Property	(d)	-	48,091	48,091	43,000
General reserve		79,710	-	79,710	80,197
Designated growth reserve		8,200	-	8,200	7,000
Revaluation Reserve		451,560	-	451,560	456,198
Total Charity Funds		<u>539,470</u>	<u>48,091</u>	<u>587,561</u>	<u>586,395</u>

The Balance Sheet, Statement of Financial Activities and related notes were approved by the Trustees on 12th June 2023 and signed on their behalf by

T. Morrison

S Phillips

South West Herts Samaritans

Notes to the Accounts for the year ended 31st March 2023

a) The accounts have been prepared in accordance with the Charitable Incorporated Organisation (CIO)'s governing document, 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 in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The CIO is a Public Benefit Entity as defined by FRS 102. The charitable company has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The accounts are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

On 1st April 2017, South West Herts Samaritans took over the entire assets, liabilities and activities of The Samaritans of South West Herts ('the old charity'). The old charity, whose sole trustee is the Charity, is now dormant. Any income or residual expense arising since then to the old charity has been included in the accounts of the Charity.

In application of the CIO's accounting policies, the members of the CIO are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The Trustees of the CIO assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the CIO to continue as a going concern. The Trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the CIO has adequate resources to continue in operational existence for the foreseeable future. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

b) All receipts received by way of donations, gifts and other voluntary sources are included in the Unrestricted Fund when received. Unrestricted funds are held for the ordinary purposes of the Charity. Any receipts that are received subject to restrictions as to future use are included in the Restricted Fund.

c) Gift Aid and other income received by the Charity in respect of which a claim for repayment of tax has or will be made is shown as income received. Tax is also recovered on cash donations under the Gift Aid on Small Donations Scheme.

d) Under charity law, restricted funds may only be used for the purpose for which they were given to the charity. The entirety of the restricted funds at 31st March 2023 is held for expenditure on property (balance at 31st March 2023: £48,091).

South West Herts Samaritans

Notes to the Accounts for the year ended 31st March 2023

e) Because of a change in the prison grant arrangements, the amount receivable in respect of the year but not received until the following year is now determinable at year end. As a result, there is a higher level of income from this source in this year of change.

f) No Trustee was directly or indirectly remunerated in any way. It is the policy of the Charity to reimburse in full expenses incurred by the Trustees and volunteers in connection with its charitable activities. In compliance with the Charities SORP, it is reported that 1 trustee submitted expense claims totalling £44 during the period. 2 trustees claimed re-imbursement of expenditure totalling £648 being monies paid out by them for equipment and services needed by the Charity.

g) Samaritans has a centrally effected professional Indemnity insurance to protect employees, Trustees, Directors and other members of all Samaritan branches. Each branch pays its own premium to the insurers.

h) The Charity has an obligation to make what is known as the New Branch Contribution (NBC) to Samaritans The Company. The final NBC for 2021/22 was £193 less than provided for at 31st March 2021. The provision for NBC for the year is £4,509. The NBC comprises two components, a 4% charge on income net of direct fund raising costs and central grants and a graduated levy on reserves, excluding restricted reserves, an amount equal to the NBC due for the year and the reserves representing tangible fixed assets, in excess of 18 months of expenditure.

i) No provision for taxation is included in the accounts as the Charity is entitled to exemption from tax insofar as the charitable income is expended on the Charity's objects.

j) Tangible fixed assets are stated at cost less depreciation. The Charity has a policy not to capitalise individual items costing less than £1,200. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows: Computer, telephony and miscellaneous: straight line over three years. Current year charge: £89. Central heating and security equipment: straight line over five years. Current year charge: £2,090. Car park: straight line over 10 years. Current year charge: £4,638.

k) The property was valued in 2017 and is held at this value plus the depreciated value of the car park addition. The Trustees consider the estimated value each year and are satisfied that the current market value of the property is not less than the amount shown. A formal valuation is not obtained each year for reasons of economy and given that the Charity has no plans to change its accommodation arrangements. Expenditure on maintenance or refurbishment is charged to the Statement of Financial Activities as incurred.

l) Premises overheads are aggregated and allocated to the various functional activities of the Charity on a percentage basis determined by the Trustees and disclosed in Note n) of these accounts. Any costs which cannot be specifically identified to another functional activity are included in Support Costs.

South West Herts Samaritans

Notes to the Accounts for the year ended 31st March 2023

m) Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

South West Herts Samaritans

Notes to the Accounts (continued) for the year ended 31st March 2023

		2022/2023	2021/2022
n)	Premises Overheads	£	£
	Water Rates	438	563
	Business Rates	908	993
	Heating and Lighting	2,089	2,419
	Cleaning	1,386	1,809
	Housekeeping	2,453	1,736
	Maintenance - general	4,251	3,318
	New Equipment	135	10,459
	Depreciation	6,817	6,825
	Insurance	1,687	1,584
	Total for the year	<u>20,164</u>	<u>29,706</u>
	Allocated to:		
	Fundraising and Publicity	10% 2,016	2,971
	Direct Charitable Expenditure	85% 17,140	25,250
	Governance and support costs	5% 1,008	1,485
		<u>20,164</u>	<u>29,706</u>
o)	Raising Funds		
	Publicity, Advertising etc	90	120
	Platform fees	344	-
	Share of Premises Overheads (see note m)	2,016	2,971
	Total for the year	<u>2,450</u>	<u>3,091</u>
p)	Charitable Activities		
	Volunteers Travel Costs	2,652	2,404
	Advertising	-	4,415
	Listener Scheme - travel and other costs	842	43
	Telephone & website	2,004	2,524
	Training/Conferences	497	416
	Materials	859	-
	New Branch Contribution	4,316	1,302
	Share of Premises Overheads (see note m)	17,140	25,250
	Governance costs (see note q)	2,029	879
	Support costs (see note q)	1,353	2,266
	Total for the year	<u>31,692</u>	<u>39,499</u>

South West Herts Samaritans

Notes to the Accounts (continued) for the year ended 31st March 2023

	2022/2023	2021/2022
q) Governance and support costs	£	£
Governance costs:		
AGM Costs	1,246	98
Annual Report & Independent Examination	783	781
	<u>2,029</u>	<u>879</u>
Support costs:		
Printing and Stationery	5	361
Sundries	340	420
Share of Premises overheads (see note n)	1,008	1,485
Total for the year	<u>1,353</u>	<u>2,266</u>
r) Property		
At 1 April 2022	456,199	460,577
Additions		
Depreciation	(4,639)	(4,378)
At 31 March 2023	<u>451,560</u>	<u>456,199</u>
<p>The ownership of the property at 45 St Johns Road Watford Herts WD17 1QL occupied by the Charity was held at 31st March 2023 by Samaritans the Company (registered number 757372) as Custodian Trustee for the Samaritans of South West Herts. In March 2017 the premises were revalued at £420,000. During 2020 the car park at the property was extended and renovated.</p>		
s) Equipment	£	£
Cost		
At 1 April 2022	14,312	14,312
Additions/disposals	(2,794)	-
At 31 March 2023	<u>11,518</u>	<u>14,312</u>
Depreciation		
At 1 April 2022	9,427	6,980
Charge for the year	2,179	2,447
Disposals	(2,794)	-
At 31 March 2023	<u>8,812</u>	<u>9,427</u>
Net Book Value		
At 31 March 2023	<u>2,706</u>	<u>4,885</u>
t) Debtors	£	£
NOMS - due in respect of prison activities	2,190	227
HMRC - Gift Aid tax recoverable	1,260	-
Prepayments - Insurance	-	280
Other	253	-
	<u>3,703</u>	<u>507</u>

South West Herts Samaritans

Notes to the Accounts (continued) for the year ended 31st March 2023

	2022/2023	2021/2022
	£	£
u) Creditors: Amounts falling due within one year		
Fees payable to Central Samaritans	4,509	2,764
Fee payable for Inspection of accounts	600	612
Provisions	200	200
Volunteer Expenses claimed post year-end	400	978
	<u>5,709</u>	<u>4,554</u>

v) Financial Instruments	2022/2023	2021/2022
	£	£
Carrying amount of financial assets		
Debt instruments measured at amortised cost	<u>3,703</u>	<u>507</u>
Carrying amount of financial liabilities		
Measured at amortised cost	<u>5,709</u>	<u>4,554</u>

w) Analysis of charitable funds

	Balance at 1st April 2022	Income	Expenditure	Transfer	Balance at 31 March 2023
	£	£	£	£	£
Unrestricted funds:					
General fund	80,196	34,856	34,142	(1,200)	79,710
Designated growth	7,000	-	-	1,200	8,200
Revaluation reserve	456,199	-	-	(4,639)	451,560
Restricted funds:					
Premises fund	43,000	452	-	4,639	48,091
	<u>586,395</u>	<u>35,308</u>	<u>34,142</u>	<u>-</u>	<u>587,561</u>

Name of fund	Description, nature and purpose of fund
General fund:	The unrestricted reserves available for use on the charitable objects of the Charity.
Designated growth:	The unrestricted reserves set aside for funding future growth plans.
Revaluation reserve:	The book value of the property at 45 St Johns Road Watford Herts WD17 1QL.
Premises fund:	Funding received for expenditure on the Charity's premises.

Represented by:	Unrestricted funds	Revaluation reserve	Restricted funds	Total
	£	£	£	£
Tangible fixed assets	2,706	451,560	-	454,266
Current assets	90,913	-	48,091	139,004
Current liabilities	(5,709)	-	-	(5,709)
	<u>87,910</u>	<u>451,560</u>	<u>48,091</u>	<u>587,561</u>

SOUTH WEST HERTS SAMARITANS

England & Wales - Charity number 1170559

Accounts

SOUTH WEST HERTS SAMARITANS
TRUSTEES' REPORT AND ACCOUNTS

FOR THE YEAR 1st APRIL 2021 TO 31st MARCH 2022

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Where to find the Trustees' Report and Accounts for the year ending 31st March 2022

Section 17(1) of the Act

The Trustees' Report and Accounts for the year ending 31st March 2022 are set out in the following pages. The Trustees' Report and Accounts are prepared in accordance with the provisions of the Act and the Charities (Accounts and Reporting) Regulations 2008.

The Trustees' Report and Accounts for the year ending 31st March 2022 are set out in the following pages. The Trustees' Report and Accounts are prepared in accordance with the provisions of the Act and the Charities (Accounts and Reporting) Regulations 2008.

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South West Herts Samaritans

(Registered charity No 1170559)

Trustees' Annual Report

For the year 1st April 2021 to 31st March 2022

Objects of the Charity

The main objects of the Charity are to work for the assistance of persons who are suicidal, despairing or in distress by providing a service primarily intended for the benefit of persons in South West Herts and the surrounding area, to enable such persons to receive immediate help, compassion and befriending from members of the Charity selected and prepared for the purpose and working under direction.

Public Benefit Statement

When deciding on activities, the Trustees of South West Herts Samaritans pay due regard to the Charity Commission's guidance on public benefit.

Activities and Achievements

The most important measures are the number of calls and messages we respond to, the number of listening volunteers we have and the number of new volunteers we recruit each year to replace those who leave.

Our volunteers have answered 20,040 telephone calls this year and have responded to 2,440 emails. We were not able to receive visitors to the branch during the year because of pandemic restrictions. We had 134 active listening volunteers and 9 support volunteers at the end of March 2022. Over the year we have trained 29 new Samaritans who are now Probationers or fully active Listening volunteers. Each Listening Volunteer completes mandatory and optional Continuous Development training each year. This year the subjects covered have been Ending Calls, Safeguarding Policy, Applying Our Key Policies, Safeguarding in Practice, Handling Misuse of Service Calls and Online Chat.

Our Prison team has trained and now supports 10 Listeners at HMP The Mount in Bovingdon. After some fragmented resumption due to Covid, the Listener Scheme is now fully functional and addressing the challenges of Covid recovery. Callout numbers continue to increase with a total of 170 this year (mainly between January and March 2022). Outreach projects have been recovering from the restrictions of Covid and are now embedded in branch activities once more. Branch volunteers make regular visits to local train stations to raise awareness and offer emotional support. A monthly presence at the Prison Visitors Centre at HMP The Mount also provides space for awareness raising and emotional support for those visiting loved ones in the prison. We have re-started talks in our local schools, including one instance of support following the tragic suicide of a local teenager.

Our Community Engagement team has connected with local politicians, government representatives and other organisations, focusing on where an impact can be made with high risk groups. These contacts are provided with initial awareness materials in terms of calling the service, volunteering for the service or donating to the service. The contacts help us understand and connect with our community and can be passed to the Outreach team for structured projects.

We increased the reach of the new Online Chat service by opening a second weekly shift. We responded to 434 chats this year.

Financial Review and Reserves

The Charity is financially sound. It raises the funds it needs from a variety of sources, including grants, regular individual donors, corporate gifts, cash collections and various other fund-raising activities. While during the year cash collections continued to be largely suspended and sponsored events were less easy to run, we benefitted from increased support from grant providers, including the Pears/DCMS grants and the DSHC Suicide Prevention Fund. During the year, the charity had a surplus of income over expenditure of £2,171. The level of reserves of unrestricted funds at 31st March 2022 is £87,197, of which £7,000 is designated for growth expenditure. The undesignated, unrestricted funds of £80,197 would cover about 1.9 years of future expenditure, if expenditure were to stay at current levels. At 31st March 2021, the cover was 2.3 on the same basis. The Trustees continue to believe that it is appropriate for the Charity to hold undesignated, unrestricted funds of about 2 times recurring expenditure in normal circumstances because of the variable nature of our sources of income and the limited ability to reduce costs further without imperilling the core operation of the Charity.

The Trustees confirm that they believe the Charity is fully able to continue as a going concern.

Risk Review

The Trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks. The most important single risk is that of having insufficient volunteers to provide the service.

Plans for Future Periods

In addition to providing the core services, which occupy the great majority of volunteers' time, our plans for the coming year include the following:

- the Charity will continue with its on-boarding, rota and retention work to increase the numbers of listening volunteers in order to be able to run more shifts, with a particular focus on the hours of highest unmet demand;
- we also aim to increase the number of support volunteers, focussing on process improvements surrounding our on-boarding, so that we can maximise the opportunities from our non-core extra activities;
- continue to expand the online chat service;
- resume our work in hospitals and begin to develop further our links in other outreach areas such as Job Centres and Sports Clubs (connections made last year by the Community Engagement function);

- we will continue to examine our approach to diversity and inclusion matters, including feeding into the national work in this area. We will continue to implement feasible recommendations from last year's recent whole-branch D&I survey;
- support Central Charity in maintaining the greatest possible level of service to our callers while ensuring the health and safety of all our volunteers. This includes incorporating the new Email Hub into the branch and communicating centrally given feedback on quality.

The Trustees who acted during the period covered by this report are as follows:

Chair & Director: Sally Phillips
 Biddie O'Connor (Secretary - until 24th September 2021)
 Dipesh Patel (Secretary - from 25th September 2021)
 Tim Morrison (Treasurer)
 Patti Dossett
 Corey Herbertson
 Mark Klimt
 Jan Mares
 Mike Tunstall

There were no co-opted Trustees during the year.

Registered Office

Milly Apthorp House, 45 St Johns Road, Watford, Hertfordshire WD17 1QL

Governing Document

The Governing Document of the Charity is the model Charitable Incorporated Organisation Constitution which was adopted on 21st February 2017.

Recruitment, Induction and Training of Trustees

The Constitution requires the Trustees to comprise the Branch Director, the Secretary, the Treasurer and up to eight additional Trustees, all of whom are elected by the members of the Charity at a General Meeting. At each Annual General Meeting, the Trustees (other than the Branch Director) may offer themselves for re-appointment (up to a maximum of six years). Nominations for new Trustees, proposed and seconded by members, are made not less than fourteen days before the Annual General meeting.

All Trustees are required to complete an on-line training module designed by the Central Samaritan Charity and to review relevant Charity Commission material.

Related Parties

South West Herts Samaritans is a branch of Samaritans, established as a separate charity within a federated structure. Samaritans is a company limited by guarantee and registered in England (no.

757372) and is a registered charity in England and Wales (no. 219432). The Trustee Board of Samaritans has the power to dissolve, suspend or withdraw recognition of the Charity as a branch of Samaritans.

Declaration

The Trustees have approved the Trustees' Annual Report above.



Sally Phillips, Chair of Trustees

Date: 13th June 2022

Independent Examiner's Report to the Trustees of South West Herts Samaritans

I report to the Trustees on my examination of the accounts of South West Herts Samaritans for the year ended 31st March 2022.

Responsibilities and basis of report

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

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

Independent examiner's statement


Your attention is drawn to the fact that the charity has prepared accounts in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1st April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for accounts to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1st January 2015.

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

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 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.



Gary Howard FCA
Howard Wilson Chartered Accountants
36 Crown Rise
Watford
Hertfordshire
WD25 0NE

Dated: 13 June 2022

South West Herts Samaritans

Statement of Financial Activities for the year ended 31st March 2022

	Note	2021/2022			2020/21
		Unrestricted Funds £	Restricted Funds £	All Funds £	
Income and Endowments from:					
Donations and Legacies	(b)				
Donations		7,573	-	7,573	7,622
Gift-aid donations	(c)	1,370	-	1,370	2,820
Tax recoverable on Gift Aid donations	(d)	945	-	945	2,453
Collections		643	-	643	105
Local authority grants & related income		8,950	-	8,950	11,500
Other grants	(b)	11,040	5,979	17,019	8,500
Legacies		-	-	-	-
		<u>30,521</u>	<u>5,979</u>	<u>36,500</u>	<u>33,000</u>
Charitable Activities					
Income from prison training and support		2,654	-	2,654	1,730
		<u>2,654</u>	<u>-</u>	<u>2,654</u>	<u>1,730</u>
Other Trading Activities					
Fund-raising events & sundry		4,909	-	4,909	11,466
		<u>4,909</u>	<u>-</u>	<u>4,909</u>	<u>11,466</u>
Investments					
Interest		468	230	698	102
Total		<u>38,552</u>	<u>6,209</u>	<u>44,761</u>	<u>46,298</u>
Expenditure on:					
Raising Funds	(n)	3,091	-	3,091	2,338
Charitable Activities	(o)	33,520	5,979	39,499	31,817
Total		<u>36,611</u>	<u>5,979</u>	<u>42,590</u>	<u>34,155</u>
Net Surplus					
Net income/(expenditure)		1,941	230	2,171	12,143
Transfer to restricted reserve		(4,378)	4,378	-	-
Net movement in funds		<u>(2,437)</u>	<u>4,608</u>	<u>2,171</u>	<u>12,143</u>
Total funds brought forward		545,833	38,392	584,225	572,082
Total Funds carried forward	(v)	<u>543,396</u>	<u>43,000</u>	<u>586,396</u>	<u>584,225</u>

South West Herts Samaritans

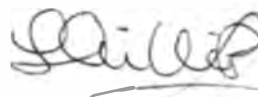
Balance Sheet as at 31 March 2022

	Note	At 31st March 2022			At 31st March 2021
		Unrestricted Funds £	Restricted Funds £	All Funds £	All Funds £
Fixed Assets					
Property (at 2017 valuation)	(q)	456,199	-	456,199	460,577
Equipment	(r)	4,885	-	4,885	7,332
		<u>461,084</u>	<u>-</u>	<u>461,084</u>	<u>467,909</u>
Current Assets					
Debtors	(s)	507	-	507	6,213
Lloyds Current Account		2,350	-	2,350	3,732
Lloyds Savings Accounts		18,534	43,000	61,534	49,104
Shawbrook Bank CAF 12 month deposit		65,454	-	65,454	65,000
Cash		21	-	21	233
		<u>86,866</u>	<u>43,000</u>	<u>129,866</u>	<u>124,282</u>
Liabilities					
Creditors: Amounts falling due within one year	(t)	4,554	-	4,554	5,966
Deferred income		-	-	-	2,000
Total Net Assets		<u>543,396</u>	<u>43,000</u>	<u>586,396</u>	<u>584,225</u>
The Funds of the Charity:					
Restricted Income Funds			Property		
		-	43,000	43,000	38,392
General reserve		80,197	-	80,197	78,256
Designated growth reserve		7,000	-	7,000	7,000
Revaluation Reserve		456,199	-	456,199	460,577
Total Charity Funds		<u>543,396</u>	<u>43,000</u>	<u>586,396</u>	<u>584,225</u>

The Balance Sheet, Statement of Financial Activities and related notes were approved by the Trustees on 13th June 2022 and signed on their behalf by



T. Morrison



S Phillips

South West Herts Samaritans

Notes to the Accounts for the year ended 31st March 2022

a) The accounts have been prepared in accordance with the Charitable Incorporated Organisation (CIO)'s governing document, 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 in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019). The CIO is a Public Benefit Entity as defined by FRS 102.

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

The accounts are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

On 1st April 2017, South West Herts Samaritans took over the entire assets, liabilities and activities of The Samaritans of South West Herts ('the old charity'). The old charity, whose sole trustee is the Charity, is now dormant. Any income or residual expense arising since then to the old charity has been included in the accounts of the Charity.

In application of the CIO's accounting policies, the members of the CIO are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The Trustees of the CIO assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the CIO to continue as a going concern. The Trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the CIO has adequate resources to continue in operational existence for the foreseeable future. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

b) All receipts received by way of donations, gifts and other voluntary sources are included in the Unrestricted Fund when received. Unrestricted funds are held for the ordinary purposes of the Charity. Any receipts that are received subject to restrictions as to future use are included in the Restricted Fund. The restricted grant was from the DSHC Suicide Prevention Fund and was wholly expended during the year.

c) Gift Aid and other income received by the Charity in respect of which a claim for repayment of tax has or will be made is shown as income received. Tax is also recovered on cash donations under the Gift Aid on Small Donations Scheme.

South West Herts Samaritans

Notes to the Accounts for the year ended 31st March 2022

d) Under charity law, restricted funds may only be used for the purpose for which they were given to the charity. The entirety of the restricted funds at 31st March 2022 is held for expenditure on property (balance at 31st March 2022: £43,000).

e) Premises overheads are aggregated and allocated to the various functional activities of the Charity on a percentage basis determined by the Trustees and disclosed in Note (m) of these accounts. Any costs which cannot be specifically identified to another functional activity are included in Support Costs.

f) No Trustee was directly or indirectly remunerated in any way.

It is the policy of the Charity to reimburse in full expenses incurred by the Trustees and volunteers in connection with its charitable activities. In compliance with the Charities SORP, it is reported that no trustees submitted expense claims during the period.

4 trustees claimed re-imburement of expenditure totalling £5,787 being monies paid out by them for equipment and services needed by the Charity.

g) Samaritans has a centrally effected professional Indemnity insurance to protect employees, Trustees, Directors and other members of all Samaritan branches. Each branch pays its own premium to the insurers.

h) The Charity has an obligation to make what is known as the New Branch Contribution (NBC) to Samaritans The Company. The final NBC for 2020/21 was £1,062 less than provided for at 31st March 2021. The provision for NBC for the year is £2,364. The NBC comprises two components, a 4% charge on income net of direct fund raising costs and central grants and a graduated levy on reserves, excluding restricted reserves, an amount equal to the NBC due for the year and the reserves representing tangible fixed assets, in excess of 18 months of expenditure.

i) No provision for taxation is included in the accounts as the Charity is entitled to exemption from tax insofar as the charitable income is expended on the Charity's objects.

j) Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Computer, telephony and miscellaneous: straight line over three years. Current year charge: £357

Central heating and security equipment: straight line over five years. Current year charge: £2,090

Car park: straight line over 10 years. Current year charge: £4,378

The Charity has a policy not to capitalise individual items costing less than £1,200.

k) Property held is valued at market value. This value is considered each year to ensure its validity and no depreciation is routinely charged. Expenditure on maintenance or refurbishment is charged to the Statement of Financial Activities as incurred.

South West Herts Samaritans

Notes to the Accounts for the year ended 31st March 2022

1) Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

South West Herts Samaritans

Notes to the Accounts (continued) for the year ended 31st March 2022

	2021/2022	2020/2021
m) Premises Overheads	£	£
Water Rates	563	447
Business Rates	993	993
Heating and Lighting	2,419	1,927
Cleaning	1,809	3,153
Housekeeping	1,736	46
Maintenance - general	3,318	1,522
New Equipment	10,459	5,963
Depreciation	6,825	6,955
Insurance	1,584	1,462
Total for the year	<u>29,706</u>	<u>22,468</u>
Allocated to:		
Fundraising and Publicity	10% 2,971	2,247
Direct Charitable Expenditure	85% 25,250	19,098
Governance and support costs	5% 1,485	1,123
	<u>29,706</u>	<u>22,468</u>
n) Raising Funds		
Publicity, Advertising etc	120	91
Share of Premises Overheads (see note m)	2,971	2,247
Total for the year	<u>3,091</u>	<u>2,338</u>
o) Charitable Activities		
Volunteers Travel Costs	2,404	2,194
Advertising	4,415	175
Recruitment	-	463
Listener Scheme - travel and other costs	43	416
Telephone & website	2,524	3,822
Training/Conferences	416	-
New Branch Contribution	1,302	3,147
Share of Premises Overheads (see note m)	25,250	19,098
Governance costs (see note p)	879	787
Support costs (see note p)	2,266	1,715
Total for the year	<u>39,499</u>	<u>31,817</u>

South West Herts Samaritans

Notes to the Accounts (continued) for the year ended 31st March 2022

	2021/2022	2020/2021
p) Governance and support costs	£	£
Governance costs:		
AGM Costs	98	-
Annual Report & Independent Examination	781	787
	<u>879</u>	<u>787</u>
Support costs:		
Printing and Stationery	361	393
Sundries	420	199
Share of Premises overheads (see note m)	1,485	1,123
Total for the year	<u>2,266</u>	<u>1,715</u>
q) Property		
At 1 April 2021	460,577	463,786
Additions	-	1,300
Depreciation	(4,378)	(4,509)
At 31 March 2022	<u>456,199</u>	<u>460,577</u>
<p>The ownership of the property at 45 St Johns Road Watford Herts WD17 1QL occupied by the Charity was held at 31st March 2022 by Samaritans the Company (registered number 757372) as Custodian Trustee for South West Herts Samaritans. In March 2017 the premises were revalued at £420,000. During 2021 the car park at the property was extended and renovated.</p>		
r) Equipment	£	£
Cost		
At 1 April 2021	14,312	14,312
Additions	-	-
At 31 March 2022	<u>14,312</u>	<u>14,312</u>
Depreciation		
At 1 April 2021	6,980	4,534
Charge for the year	2,447	2,446
At 31 March 2022	<u>9,427</u>	<u>6,980</u>
Net Book Value		
At 31 March 2022	<u>4,885</u>	<u>7,332</u>
s) Debtors	£	£
NOMS - due in respect of prison activities	227	416
Prepayments	280	5,755
Other	-	42
	<u>507</u>	<u>6,213</u>

South West Herts Samaritans

Notes to the Accounts (continued) for the year ended 31st March 2022

	2021/2022	2020/2021
	£	£
t) Creditors: Amounts falling due within one year		
Fees payable to Central Samaritans	2,764	4,419
Fee payable for Independent Examination	612	552
Provisions	200	428
Volunteer Expenses claimed/paid post year-end	978	567
	<u>4,554</u>	<u>5,966</u>
u) Financial Instruments		
	£	£
Carrying amount of financial assets		
Debt instruments measured at amortised cost	<u>507</u>	<u>6,213</u>
Carrying amount of financial liabilities		
Measured at amortised cost	<u>4,554</u>	<u>5,966</u>
v) Analysis of charitable funds		

	Balance at 1st April 2021	Income	Expenditure	Transfer	Balance at 31 March 2022
	£	£	£	£	£
Unrestricted funds:					
General fund	78,256	38,552	36,611		80,197
Designated growth res	7,000				7,000
Revaluation reserve	460,577	5,979	5,979	(4,378)	456,199
Restricted funds:					
Premises fund	38,392	230	-	4,378	43,000
	<u>584,225</u>	<u>44,761</u>	<u>42,590</u>	<u>-</u>	<u>586,396</u>

Name of fund	Description, nature and purpose of fund
General fund:	The unrestricted reserves available for use on the charitable objects of the Charity.
Revaluation reserve:	The value of the property at 45 St Johns Road Watford Herts WD17 1QL. The transfer reflects the improvement expenditure on the property.
Premises fund:	Funding received for expenditure on the Charity's premises.

Represented by:	Unrestricted funds	Revaluation reserve	Restricted funds	Total
	£	£	£	£
Tangible fixed assets	4,885	456,199		461,084
Current assets	86,866		43,000	129,866
Current liabilities	(4,554)			(4,554)
	<u>87,197</u>	<u>456,199</u>	<u>43,000</u>	<u>586,396</u>

SOUTH WEST HERTS SAMARITANS

England & Wales - Charity number 1170559

Accounts

Charity Registration No.1170559

SOUTH WEST HERTS SAMARITANS
TRUSTEES' REPORT AND ACCOUNTS
FOR THE YEAR 1st APRIL 2020 TO 31st MARCH 2021

South West Herts Samaritans

(Registered charity No 1170559)

Trustees' Annual Report

For the year 1st April 2020 to 31st March 2021

Objects of the Charity

The main objects of the Charity are to work for the assistance of persons who are suicidal, despairing or in distress by providing a service primarily intended for the benefit of persons in South West Herts and the surrounding area, to enable such persons to receive immediate help, compassion and befriending from members of the Charity selected and prepared for the purpose and working under direction.

Public Benefit Statement

When deciding on activities, the Trustees of South West Herts Samaritans pay due regard to the Charity Commission's guidance on public benefit.

Activities and Achievements

The most important measures are the number of calls and messages we respond to, the number of listening volunteers we have and the number of new volunteers we recruit each year to replace those who leave.

Our volunteers have answered 16,789 telephone calls this year and have responded to 4,095 emails. We were not able to receive visitors to the branch during the year because of pandemic restrictions. We had 153 listening volunteers and 7 support volunteers at the end of March 2021. Over the year we have trained 24 new Samaritans who are now Probationers or fully active Listening volunteers.

Each Listening Volunteer has to complete mandatory Continuous Development training each year. This year the subjects covered have been Nature of Service, Handling Misuse of Service calls, Online Chat and our Covid protocols.

Our Prison team has trained and now supports 9 Listeners at HMP The Mount in Bovingdon. Despite a suspension on prison activities for the bulk of 2020, the Listener Scheme was restarted in October 2020. We were able to support the Listeners remotely through a specially established phonenumber and via monthly visits to The Mount. Outreach has been dialled back due to covid-19. However, our team has still managed to reach out by including Samaritans materials in food-bank packages and running on line talks with local groups.

Our Community Engagement team was established this year and has begun to build links with nearby local authorities, suicide prevention groups, local religious groups and volunteer bureaux.

In line with the national launch, our branch opened a new channel of caller contact in the last month of this year. We began running a weekly online chat shift to offer Samaritan support to a new cohort of callers in need of the service.

The impact of the covid-19 pandemic was significant throughout this year. Face-to-face visitors remained suspended, as did any face-to-face community activity (with the exception of the prison support team). Despite this, the branch remained open throughout with restricted capacity and careful operating protocols to ensure the safety of our volunteers. On-boarding of volunteers was able to restart in November 2020, ensuring volunteer numbers remained high. This process was adapted so it could be delivered online.

Financial Review and Reserves

The Charity is financially sound. It raises the funds it needs from a variety of sources, including grants, regular individual donors, corporate gifts, cash collections and various other fund-raising activities. While cash collections had to be suspended, we ran very successful events campaigns and received generous additional support from a number of sources, both private and public. During the year, the charity had a surplus of income over expenditure of £12,143. During the year the Trustees decided to designate part of the funds to support future growth plans that may not be fundable out of normal annual income. The level of reserves of unrestricted funds at 31st March 2021 is £85,256, of which £7,000 is designated for growth. The undesignated, unrestricted funds of £78,256 would cover about 2.3 years of future expenditure, if expenditure were to stay at current levels. At 31st March 2020, the cover was 1.9 on the same basis. The Trustees continue to believe that it is appropriate for the Charity to hold undesignated, unrestricted funds of about 2 times recurring expenditure in normal circumstances because of the variable nature of our sources of income and the limited ability to reduce costs further without imperilling the core operation of the Charity. The level of reserves is slightly elevated at 31st March 2021 because of the timing of certain expenditures.

The Trustees confirm that they believe the Charity is fully able to continue as a going concern.

Risk Review

The Trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks. The most important single risk is that of having insufficient volunteers to provide the service.

Plans for Future Periods

In addition to providing the core services, which occupy the great majority of volunteers' time, our plans for the coming year include the following:

- maintaining the greatest possible level of service to our callers while ensuring the health and safety of all our volunteers;

- continue and expand the online chat service which started at the end of the last financial year;

- once covid-19 restrictions are relaxed and it is safe to do so, we will restart our outreach and community engagement activities in schools and workplaces; these are currently suspended. We will focus on high-risk groups for suicide, building links to encourage callers, volunteers, and donors;

the Charity will continue with its recruitment campaign to increase the numbers of listening volunteers in order to be able to run more shifts and so be more available for our callers;

we will continue to examine our approach to diversity and inclusion matters, implementing any feasible recommendations from our recent whole-branch D&I survey. In parallel we will investigate issues related to retention, in order to support our efforts to grow the branch;

in preparation for growth, we will also begin to look at our operating procedures to identify gaps and inefficiencies, so these can be further developed and recorded in the coming years;

we also aim to increase the number of support volunteers, so that we can maximise the opportunities from our non-core extra activities.

The Trustees who acted during the period covered by this report are as follows:

Chair & Director: Jane Franks (until 31st October 2020)

Chair & Director: Sally Phillips (from 1st November 2020; a trustee from 6th August 2020)

Biddie O'Connor (Secretary)

Tim Morrison (Treasurer)

Patti Dossett

Corey Herbertson

Mark Klimt

Jan Mares

Mike Tunstall (from 6th August 2020)

There were no co-opted Trustees during the year.

Registered Office

Milly Apthorp House, 45 St Johns Road, Watford, Hertfordshire WD17 1QL

Governing Document

The Governing Document of the Charity is the model Charitable Incorporated Organisation Constitution which was adopted on 21st February 2017.

Recruitment, Induction and Training of Trustees

The Constitution requires the Trustees to comprise the Branch Director, the Secretary, the Treasurer and up to eight additional Trustees, all of whom are elected by the members of the Charity at a General Meeting. At each Annual General Meeting, the Trustees (other than the Branch Director) may offer themselves for re-appointment (up to a maximum of six years). Nominations for new Trustees, proposed and seconded by members, are made not less than fourteen days before the Annual General meeting.

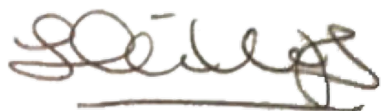
All Trustees are required to complete an on-line training module designed by the Central Samaritan Charity and to review relevant Charity Commission material.

Related Parties

South West Herts Samaritans is a branch of Samaritans, established as a separate charity within a federated structure. Samaritans is a company limited by guarantee and registered in England (no. 757372) and is a registered charity in England and Wales (no. 219432). The Trustee Board of Samaritans has the power to dissolve, suspend or withdraw recognition of the Charity as a branch of Samaritans.

Declaration

The Trustees have approved the Trustees' report above.

A handwritten signature in brown ink, appearing to read 'Sally Phillips', with a horizontal line underneath.

Sally Phillips, Chair of Trustees

Date: 20th May 2021

Independent Examiner's Report to the Trustees of South West Herts Samaritans

I report to the Trustees on my examination of the accounts of South West Herts Samaritans for the year ended 31st March 2021.

Responsibilities and basis of report

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

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

Independent examiner's statement


Your attention is drawn to the fact that the charity has prepared accounts in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1st April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for accounts to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1st January 2015.

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 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.



Gary Howard FCA
Howard Wilson Chartered Accountants
36 Crown Rise
Watford
Hertfordshire
WD25 0NE

Dated: 4 June 2021

South West Herts Samaritans

Statement of Financial Activities
for the year ended 31st March 2021

	Note	2020/2021			2019/20
		Unrestricted Funds £	Restricted Funds £	All Funds £	All Funds £
Income and Endowments from:					
Donations and Legacies	(b)				
Donations		7,622	-	7,622	11,364
Gift-aid donations	(c)	2,820	-	2,820	1,280
Tax recoverable on Gift Aid donations	(c)	2,453	-	2,453	1,894
Collections		105	-	105	4,890
Local Authority Grants & related income		11,500	-	11,500	6,000
Other grants		8,500	-	8,500	5,700
Legacies		-	-	-	8,145
		<u>33,000</u>	<u>-</u>	<u>33,000</u>	<u>39,273</u>
Charitable Activities					
Income from prison training and support		1,730	-	1,730	911
		<u>1,730</u>	<u>-</u>	<u>1,730</u>	<u>911</u>
Other Trading Activities					
Fund-raising events & sundry		11,466	-	11,466	5,097
		<u>11,466</u>	<u>-</u>	<u>11,466</u>	<u>5,097</u>
Investments					
Interest		70	32	102	875
Total income		<u>46,266</u>	<u>32</u>	<u>46,298</u>	<u>46,156</u>
Expenditure on:					
Raising Funds	(n)	2,338	-	2,338	3,101
Charitable Activities	(o)	31,817	-	31,817	35,868
Total expenditure		<u>34,155</u>	<u>-</u>	<u>34,155</u>	<u>38,969</u>
Net Surplus					
Net income/(expenditure)		12,111	32	12,143	7,187
Transfer to restricted reserve		(4,509)	4,509	-	-
Net movement in funds		<u>7,602</u>	<u>4,541</u>	<u>12,143</u>	<u>7,187</u>
Total funds brought forward		538,231	33,851	572,082	564,895
Total Funds carried forward	(v)	<u>545,833</u>	<u>38,392</u>	<u>584,225</u>	<u>572,082</u>

South West Herts Samaritans

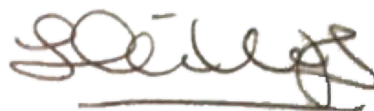
for the year ended 31st March 2021

	Note	At 31st March 2021			At 31st March 2020
		Unrestricted Funds £	Restricted Funds £	All Funds £	All Funds £
Fixed Assets					
Property (at 2017 valuation)	(k)(q)	460,577	-	460,577	463,786
Equipment	(j)(r)	7,332	-	7,332	9,778
		<u>467,909</u>	<u>-</u>	<u>467,909</u>	<u>473,564</u>
Current Assets					
Debtors	(s)	6,213	-	6,213	3,342
Lloyds Current Account		3,732	-	3,732	2,068
Lloyds Savings Accounts		10,712	38,392	49,104	103,672
Shawbrook Bank CAF 12 month deposit		65,000	-	65,000	-
Cash		233	-	233	153
		<u>85,890</u>	<u>38,392</u>	<u>124,282</u>	<u>109,235</u>
Liabilities					
Creditors: Amounts falling due within one year	(u)	5,966	-	5,966	10,717
Deferred income		2,000	-	2,000	-
		<u>7,966</u>	<u>-</u>	<u>7,966</u>	<u>10,717</u>
Rounding					
Total Net Assets		<u>545,833</u>	<u>38,392</u>	<u>584,225</u>	<u>572,082</u>
The Funds of the Charity:					
Restricted Income Funds	(v)	-	38,392	38,392	33,851
General reserve		78,256	-	78,256	74,445
Designated reserve		7,000	-	7,000	-
Revaluation Reserve		460,577	-	460,577	463,786
Total Charity Funds		<u>545,833</u>	<u>38,392</u>	<u>584,225</u>	<u>572,082</u>

The Balance Sheet, Statement of Financial Activities and related notes were approved by the Trustees on 20th May 2021 and signed on their behalf by



T. Morrison



S Phillips

South West Herts Samaritans

Notes to the Accounts for the year ended 31st March 2021

a) The accounts have been prepared in accordance with the Charitable Incorporated Organisation (CIO)'s governing document, 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 in the UK and Republic of Ireland (FRS 102)” (as amended for accounting periods commencing from 1 January 2019). The CIO is a Public Benefit Entity as defined by FRS 102.

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

The accounts are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

On 1st April 2017, South West Herts Samaritans took over the entire assets, liabilities and activities of The Samaritans of South West Herts ('the old charity'). The old charity, whose sole trustee is the Charity, is now dormant. Any income or residual expense arising since then to the old charity has been included in the accounts of the Charity.

In application of the CIO's accounting policies, the members of the CIO are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The Trustees of the CIO assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the CIO to continue as a going concern. The Trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the CIO has adequate resources to continue in operational existence for the foreseeable future. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

b) All receipts received by way of donations, gifts and other voluntary sources are included in the Unrestricted Fund when received. Unrestricted funds are held for the ordinary purposes of the Charity. Any receipts that are received subject to restrictions as to future use are included in the Restricted Fund.

c) Gift Aid and other income received by the Charity in respect of which a claim for repayment of tax has or will be made is shown as income received. Tax is also recovered on cash donations under the Gift Aid or Small Donations Scheme.

South West Herts Samaritans

Notes to the Accounts for the year ended 31st March 2021

d) Under charity law, restricted funds may only be used for the purpose for which they were given to the charity. The entirety of the restricted funds at 31st March 2021 is held for expenditure on property (balance at 31st March 2021: £38,392).

e) Premises overheads are aggregated and allocated to the various functional activities of the Charity on a percentage basis determined by the Trustees and disclosed in Note (m) of these accounts. Any costs which cannot be specifically identified to another functional activity are included in Support Costs.

f) No Trustee was directly or indirectly remunerated in any way.

It is the policy of the Charity to reimburse in full expenses incurred by the Trustees and volunteers in connection with its charitable activities. In compliance with the Charities SORP, it is reported that 1 trustee submitted expense claims totalling £233 during the period. Six trustees claimed re-imbursement of expenditure totalling £4,388 being monies paid out by them for equipment and services needed by the Charity.

g) Samaritans has a centrally effected professional Indemnity insurance to protect employees, Trustees, Directors and other members of all Samaritan branches. Each branch pays its own premium to the insurers.

h) The Charity has an obligation to make what is known as the New Branch Contribution (NBC) to Samaritans The Company. The final NBC for 2019/20 was £872 less than provided for at 31st March 2020. The provision for NBC for the year is £2,864. The NBC comprises two components, a 4% charge on income net of direct fund raising costs and central grants and a graduated levy on reserves, excluding restricted reserves, an amount equal to the NBC due for the year and the reserves representing tangible fixed assets, in excess of 18 months of expenditure.

i) No provision for taxation is included in the accounts as the Charity is entitled to exemption from tax insofar as the charitable income is expended on the Charity's objects.

j) Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Computer and telephony: straight line over three years. Current year charge: £ nil

Central heating and security equipment: straight line over five years. Current year charge: £2,089

Car park: straight line over 10 years. Current year charge: £4,509.

Other equipment: straight line over 3 years. Current charge: £357

k) Property held is valued at market value. This value is considered each year to ensure its validity and no depreciation is routinely charged. Expenditure on maintenance or refurbishment is charged to the Statement of Financial Activities as incurred. A valuation was not possible in 20/21 because of constraints caused by the pandemic.

South West Herts Samaritans

Notes to the Accounts for the year ended 31st March 2021

1) Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

South West Herts Samaritans

Notes to the Accounts (continued) for the year ended 31st March 2021

m)	Premises Overheads	2020/21	2019/20
		£	£
	Water Rates	447	324
	Business Rates	993	978
	Heating and Lighting	1,927	1,852
	Cleaning	3,153	1,350
	Housekeeping	46	1,363
	Maintenance - general	1,522	14,744
	New Equipment	5,963	5,103
	Depreciation	6,955	1,742
	Insurance	1,462	1,397
	Total for the year	<u>22,468</u>	<u>28,853</u>
	Allocated to:		
	Fundraising and Publicity	10% 2,247	2,885
	Direct Charitable Expenditure	85% 19,098	24,525
	Governance and support costs	5% 1,123	1,443
		<u>22,468</u>	<u>28,853</u>
n)	Raising Funds	2020/21	2019/20
		£	£
	Publicity, Advertising	91	216
	Share of Premises Overheads (see note m)	2,247	2,885
	Total for the year	<u>2,338</u>	<u>3,101</u>
o)	Charitable Activities	2020/21	2019/20
		£	£
	Volunteers Travel Costs	2,194	1,154
	Other Volunteer expenses	-	-
	Advertising	175	
	Recruitment	463	688
	Listener Scheme - travel and other costs	416	515
	Telephone & website	3,822	2,916
	Training/Conferences	-	1,383
	Materials	-	-
	BAF/BREF adjustment to prior year levy	-	-
	New Branch Contribution	3,147	1,662
	Share of Premises Overheads (see note m)	19,098	24,525
	Governance costs (see note p)	1,910	2,497
	Support costs (see note p)	592	528
	Total for the year	<u>31,817</u>	<u>35,868</u>

South West Herts Samaritans

Notes to the Accounts (continued)
for the year ended 31st March 2021

p)	Governance and support costs	2020/21	2019/20
		£	£
	Governance costs:		
	AGM Costs	-	80
	Annual Report & Independent Examination	787	975
		<u>787</u>	<u>1,055</u>
	Support costs:		
	Printing and Stationery	393	224
	Sundries	199	306
	Share of Premises overheads (see note m)	1,123	1,442
	Total for the year	<u>1,715</u>	<u>1,972</u>
q)	Property	2020/21	2019/20
		£	£
	At 1 April 2020	463,786	420,000
	Additions	1,300	43,786
	Depreciation	(4,509)	-
	At 31 March 2021	<u>460,577</u>	<u>463,786</u>
	<p>The ownership of the property at 45 St Johns Road Watford Herts WD17 1QL occupied by the Charity was held at 31st March 2021 by Samaritans the Company (registered number 757372) as Custodian Trustee for the Samaritans of South West Herts. In March 2017 the premises were revalued at £420,000. During the previous year the car park at the property was extended and renovated with a small amount of expenditure occurring in the current year.</p>		
r)	Equipment	2020/21	2019/20
		£	£
	Cost		
	At 1 April 2020	14,312	4,934
	Additions	-	9,378
	At 31 March 2021	<u>14,312</u>	<u>14,312</u>
	Depreciation		
	At 1 April 2020	4,534	2,792
	Charge for the year	2,446	1,742
	At 31 March 2021	<u>6,980</u>	<u>4,534</u>
	Net Book Value		
	At 31 March 2021	<u>7,332</u>	<u>9,778</u>
	At 31 March 2020	<u>9,778</u>	<u>2,142</u>
s)	Debtors	2020/21	2019/20
		£	£
	NOMS - due in respect of prison activities	416	229
	HMRC - Gift Aid tax recoverable	-	1,567
	Prepayments - Insurance and advertising	5,755	-
	Other	42	1,546
		<u>6,213</u>	<u>3,342</u>

South West Herts Samaritans

Notes to the Accounts (continued)
for the year ended 31st March 2021

	2020/21	2019/20
	£	£
u) Creditors: Amounts falling due within one year		
Fees payable to Central Samaritans	4,419	2,155
Fee payable for Inspection of accounts	552	540
Payable at year end	428	6,959
Expenses awaiting payment	-	813
Volunteer Expenses claimed post year end	567	250
	<u>5,966</u>	<u>10,717</u>

u) Financial Instruments	2020/21	2019/20
	£	£
Carrying amount of financial assets		
Debt instruments measured at amortised cost	<u>6,213</u>	<u>3,296</u>
Carrying amount of financial liabilities		
Measured at amortised cost	<u>5,966</u>	<u>10,717</u>

v) **Analysis of charitable funds**

	Balance at 1st April	Income	Expenditure	Transfer	Balance at 31 March
	£	£	£	£	£
Unrestricted funds:					
General fund	74,445	46,266	34,155	(8,300)	78,256
Designated reserve	-	-	-	7,000	7,000
Revaluation reserve	463,786	-	-	(3,209)	460,577
Restricted funds:					
Premises fund	33,851	32	-	4,509	38,392
	<u>572,082</u>	<u>46,298</u>	<u>34,155</u>	<u>-</u>	<u>584,225</u>

Name of fund	Description, nature and purpose of fund
General fund:	The unrestricted reserves available for use on the charitable objects of the Charity.
Designated reserve	The Growth Fund is a designated fund established by the Trustees to build up reserves to fund future growth projects which cannot easily be funded out of normal annual income, such as office expansion. The Fund will be built up as revenue surpluses permit, for example from unrestricted bequests and large donations.
Revaluation reserve:	The value of the property at 45 St Johns Road Watford Herts WD17 1QL. The addition represents additional spend on the property.
Premises fund:	Funding received for expenditure on the Charity's premises. The transfer reflects the charge of car park depreciation to the general fund.

Represented by:	Unrestricted funds	Designated reserve	Revaluation reserve	Restricted funds	Total
	£	£	£	£	£
Tangible fixed assets	7,332	-	460,577	-	467,909
Current assets	78,890	7,000	-	38,392	124,282
Current liabilities	(7,966)	-	-	-	(7,966)
	<u>78,256</u>	<u>7,000</u>	<u>460,577</u>	<u>38,392</u>	<u>584,225</u>