

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.

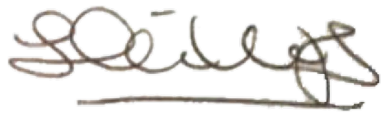
All Trustees are required to complete an on-line training module designed by the Central Samaritan Charity and to review relevant Charity Commission material.

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 dark 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

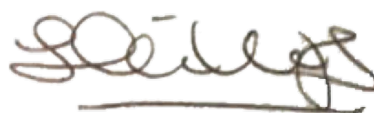
for the year ended 31st March 2021

	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:					
	(v)				
Restricted Income Funds		-	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 on 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>

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>
	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.		
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>

	2020/21 £	2019/20 £
u) Financial Instruments		
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.

	Unrestricted funds £	Designated reserve £	Revaluation reserve £	Restricted funds £	Total £
Represented by:					
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>