

SOUTH WEST HERTS SAMARITANS

TRUSTEES' REPORT AND ACCOUNTS

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

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.

A handwritten signature in black ink, appearing to read 'Sally Phillips', with a stylized flourish at the end.

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		-	-	-	-
		30,521	5,979	36,500	33,000
Charitable Activities					
Income from prison training and support		2,654	-	2,654	1,730
		2,654	-	2,654	1,730
Other Trading Activities					
Fund-raising events & sundry		4,909	-	4,909	11,466
		4,909	-	4,909	11,466
Investments					
Interest		468	230	698	102
Total		38,552	6,209	44,761	46,298
Expenditure on:					
Raising Funds	(n)	3,091	-	3,091	2,338
Charitable Activities	(o)	33,520	5,979	39,499	31,817
Total		36,611	5,979	42,590	34,155
Net Surplus					
Net income/(expenditure)		1,941	230	2,171	12,143
Transfer to restricted reserve		(4,378)	4,378	-	-
Net movement in funds		(2,437)	4,608	2,171	12,143
Total funds brought forward		545,833	38,392	584,225	572,082
Total Funds carried forward	(v)	543,396	43,000	586,396	584,225

South West Herts Samaritans

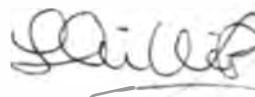
Balance Sheet as at 31 March 2022

	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:	(v)				
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-imbursement 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)	<u>2,971</u>	<u>2,247</u>
	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>
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.		
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>