

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 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: 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:					
	(w)				
Restricted Income Funds	(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)	<u>2,016</u>	<u>2,971</u>
	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>
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.		
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
	5,709	4,554

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

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
	586,395	35,308	34,142	-	587,561

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)
	87,910	451,560	48,091	587,561