

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 21<sup>st</sup> 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.

A handwritten signature in black ink, reading 'S. Jordache' in a cursive script.

**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 £
<b>Income and Endowments from:</b>					
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
		<b>33,722</b>	<b>-</b>	<b>33,722</b>	<b>20,489</b>
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
<b>Total income</b>		<b>39,494</b>	<b>1,917</b>	<b>41,411</b>	<b>28,579</b>
<b>Expenditure on:</b>					
Raising Funds	(n)	2,620	-	2,620	2,069
Charitable Activities	(o)	41,260	-	41,260	27,961
<b>Total expenditure</b>		<b>43,880</b>	<b>-</b>	<b>43,880</b>	<b>30,030</b>
<b>Net income/(expenditure)</b>		<b>(4,386)</b>	<b>1,917</b>	<b>(2,469)</b>	<b>(1,451)</b>
Revaluation of property					252,949
Transfer to restricted reserve		(4,509)	4,509	-	-
<b>Net movement in funds</b>		<b>(8,895)</b>	<b>6,426</b>	<b>(2,469)</b>	<b>251,498</b>
Total funds brought forward		785,154	53,905	839,059	587,561
<b>Total Funds carried forward</b>	(v)	<b>776,259</b>	<b>60,331</b>	<b>836,590</b>	<b>839,059</b>



## 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 £
<b>Fixed Assets</b>					
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>
<b>Current Assets</b>					
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>
<b>Liabilities</b>					
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>
<b>Total Net Assets</b>		<u><b>776,259</b></u>	<u><b>60,331</b></u>	<u><b>836,590</b></u>	<u><b>839,059</b></u>
<b>The Funds of the Charity:</b>					
Restricted Income Funds    Property	(v)	-	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
<b>Total Charity Funds</b>		<u><b>776,259</b></u>	<u><b>60,331</b></u>	<u><b>836,590</b></u>	<u><b>839,059</b></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-imbursement 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)	<b>Premises Overheads</b>	£	£
	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)	<b>Raising Funds</b>	£	£
	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)	<b>Charitable Activities</b>	£	£
	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)	<b>Governance and support costs</b>	£	£
	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)	<b>Property</b>	£	£
	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>
	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.		
r)	<b>Equipment</b>	£	£
	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)	<b>Debtors</b>	£	£
	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) <b>Creditors: Amounts falling due within one year</b>		
Fees payable to Central Samaritans	1,935	4,361
Fee payable for Inspection of accounts	660	630
Volunteer Expenses claimed post year-end	-	298
	<b>2,595</b>	<b>5,289</b>

	2024/2025 £	2023/2024 £
u) <b>Financial Instruments</b>		
<b>Carrying amount of financial assets</b>		
Debt instruments measured at amortised cost	-	1,207
<b>Carrying amount of financial liabilities</b>		
Measured at amortised cost	<b>2,595</b>	<b>5,289</b>

#### v) Analysis of charitable funds

	Balance at 1st April 2024 £	Income £	Expenditure £	Transfer £	Balance at 31 March 2025 £
<b>Unrestricted funds:</b>					
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
<b>Restricted funds:</b>					
Premises fund	53,905	1,917	-	4,509	60,331
	<b>839,059</b>	<b>41,411</b>	<b>43,880</b>	<b>-</b>	<b>836,590</b>

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)
	<b>80,768</b>	<b>695,491</b>	<b>60,331</b>	<b>836,590</b>