

SAMARITANS OF TAUNTON AND SOMERSET

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

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Charity No. 1170637

SAMARITANS OF TAUNTON AND SOMERSETREFERENCE AND ADMINISTRATIVE DETAILSFOR THE YEAR ENDED 31 MARCH 2022

Trustees of the Branch during the year were:

N Jackaman (Treasurer and Secretary from May 2021)

J Crawford

L Dow (resigned May 2021)

P Rawson (resigned May 2021)

A Hallows

R Jacobs

I Chetland (appointed May 2021)

S Bannister (appointed May 2021)

Registered Address:

16 Wood Street

Taunton

Somerset

TA1 1UN

Registered Charity No: 1170637

Bankers:

Barclays Bank plc

North Street

Taunton

Somerset

TA1 1LZ

Independent Examiner:

Mrs K Davies

Thomas Westcott LLP

7 Castle Street

Bridgwater

Somerset

TA6 3DT

## SAMARITANS OF TAUNTON AND SOMERSET

### REPORT OF THE TRUSTEES

#### FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their annual report and financial statements of the Charity for the year ended 31st March 2022. The financial statements have been prepared in accordance with the accounting policies set out in Note 1 to the accounts and comply with the Charity's trust deed, 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 the Republic of Ireland (FRS 102) (Charities SORP (FRS102) (effective 1<sup>st</sup> January 2019)).

#### About the Samaritans

The Charity maintains a centre for receiving telephone calls and e-mails from members of the public and also welcomes any face to face visitors to the Branch. The centre is staffed entirely by unpaid volunteers and the branch is open 365 days a year.

The main objective of the Charity is:

To listen to and talk with persons who are suicidal, despairing or in a state of emotional distress. Callers are from around the United Kingdom and in non-pandemic times face to face callers are seen from the Taunton and Somerset area. The volunteers are selected and trained to undertake the sensitive task of listening to callers, encouraging them to discuss their thoughts and feelings; this is done in accordance with the policies and procedures of Samaritans as an organisation.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning further activities.

We do this by:

Reaching out to high-risk groups and communities to reduce the risk of suicide.

Working in partnership with other organisations and agencies.

Raising awareness of the challenges to reduce the incidence of suicide.

There are seven qualities that define Samaritans' Nature of Service:

- 24 hour availability
- Confidentiality
- Honesty
- Emotionally supportive
- Carefully structured
- Self-determination
- Safeguarding
- Each quality is accompanied by policies which must be implemented in all branches
- All branches must then use defined procedures to put these policies into effect
- All Samaritan volunteers must be aware of, and adhere to, Samaritans' Nature of Service

Through our Nature of Service we are committed to the following values:

1. Being available 24 hours a day to receive calls from people requiring emotional support.
2. To ensure and stress confidentiality of the call (within Samaritans). There are exceptions to this, for example, if there is a Safeguarding concern.

## SAMARITANS OF TAUNTON AND SOMERSET

### REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2022

#### About the Samaritans - continued

3. Honesty – We publicly state how information relating to our callers is used.
4. Emotionally Supportive:  
 Callers in need of Samaritans' service are accepted without prejudice and encouraged to talk or write about their feelings, acknowledge their emotions and explore options.  
 Volunteers use their listening skills, recognise the needs of callers and respond appropriately.  
 Volunteers will not impose their own convictions or influence callers in regards to politics, philosophy or religion.
5. Samaritans aim to offer a carefully constructed and consistent response to our callers. The support we offer is regularly reviewed and evaluated.
6. Self Determination. Callers remain responsible for their own decisions and do not lose the right to make decisions even if that decision is to take their own life. This belief underpins all our contact with callers. In situations where we suspect the caller is a child or a vulnerable adult who cannot make their own decision, and in a position of harm, this principle is subject to the limits imposed by our Safeguarding Policy.

#### Achievements and Performance

When I look back over the past year and reflect on all that has happened, I am so proud of all we have achieved as a branch despite the continuing adversity of the pandemic. Our wonderful volunteers with their unique set of skills have helped us to maintain our commitment to our callers and to people who are in distress. We opened for a total of 5,928 hours and answered 21,337 calls; this was achieved by our Listening Volunteers, Probationers and training New Samaritans. As you can imagine, night shifts are often the hardest hours to cover; it is often then when people need us most and as a branch, we are managing to cover 9 out of a possible 14 night shifts a week, which is excellent. We aim to do more!

Over the past year our number of Active Listening Volunteers had dropped to 71 but we are gradually building up again with our new recruits. It has been particularly challenging for us not to be able to see each other at crossover time between shifts (we are on the whole social animals!), however with Covid numbers dropping and restrictions lifted, we hope to be back to our normal pattern of hours by the beginning of June. We have missed each other. With that in mind we have made efforts, restrictions permitting, to see each other through a wonderful gathering of Samaritans at Hestercombe for a Cream Tea last summer and also a happy evening meal at Pizza Express in March of this year.

Of course the restrictions in place took their toll on our Outreach Programmes and Fundraising. Ruth our DD for Outreach and her excellent team of volunteers have made every effort despite lockdowns and minimal face-to-face contact, to spread our Samaritan message. There has also been regular attendance at all suicide prevention meetings.

Our focus during lockdown was to increase awareness of Samaritans in Somerset with a project to put up signs around the county to encourage people to contact us:

‘Talk to us - we’ll listen’

## SAMARITANS OF TAUNTON AND SOMERSET

### REPORT OF THE TRUSTEES

#### FOR THE YEAR ENDED 31 MARCH 2022

#### Achievements and Performance – continued

With over fifty signs now in place on well-frequented walkways, cycle routes and hospital car parks in Taunton, Wellington, Bridgwater and Hinkley Point, we plan to extend this project to sporting venues such as football/rugby/golf/cricket clubs.

We have recently returned to Sedgemoor Market and maintain a presence once a month to support the farming community, working with the Farming Community Network and the market Chaplain; from May, we will be supporting volunteers and clients at Taunton Food Bank once a fortnight, with two volunteers spending a morning helping out. We also hope to be a regular presence in the library.

Our efforts to promote the use of a phone for new detainees at Bridgwater Custody Suite have been successful with a designated phone now in place.

We have been able to give more talks in person recently at GP Practices and to the hospital Q Park staff; talks were also given via Zoom to the Environment Agency and to Hinkley Point staff. We have been able to engage with the public again at Taunton Station with a Brew Monday event, and we will make further visits to support rail passengers and staff whenever we are needed. More talks are planned for the volunteer staff at Taunton Food Bank, for various Women's Institute groups and again for Environment Agency staff.

Talks to schools have been restricted but we have kept in close contact throughout the pandemic, offering on-line material and leaflets. We hope to support colleges and local universities at Freshers Fairs in September.

We have been supporting NHS callers through a designated phone line.

We are also planning to offer information and support for our local LGBTQ groups in the area this year.

Felix, our DD for Fundraising and his team have had a challenging year again with little face-to-face contact, however we were able to collect on the street before Christmas and as mentioned on Brew Monday at Taunton Railway Station. One of our volunteers singing with Cleverly Everly at the Brewhouse in Taunton made for a great evening's entertainment, as well as the welcome donations received afterwards. Generous donations have been received from many sources - the Taunton Deane Branch of Moose International, Howards Car dealership in Taunton, and our Friends from Wiveliscombe, to name but a few. Three volunteers took part in the Samarathon, our unique version of the marathon, raising over £3,000 from their efforts.

During the year, we ran generic advertisements in the local press and online, informing readers that, despite lockdowns, Samaritans help lines were still available 24 hours a day. We can never know for certain, but the increased number of one-off donations received during the last 12 months may well have been partly due to this exposure, coupled with all the outreach notices that were put up throughout Taunton and the local district.

Our finances are backed up by grants. Following the receipt of a large grant from Pears as mentioned last year, we were able to refurbish Wood Street with Covid precautions in mind; the branch was closed for two weeks. New CCTV, carpeting, decorating and the installation of new desks, chairs, plants, a third phone line, and also some soundproofing has enhanced the environment in Wood Street.

Training new Samaritans is always important and never more so than now with our volunteer numbers relatively low. However we have a healthy number of volunteers waiting to train and being trained. Matt and Ford, Tricia and Fiona and all the Training Team have been superb. As we found last year, Zoom training presented us with challenges that we had not envisaged, not least the co-ordination of the skills practices via mobile phones. I have received high praise for the trainers from the trainees, saying how well prepared they feel for their roles.

## SAMARITANS OF TAUNTON AND SOMERSET

### REPORT OF THE TRUSTEES

#### FOR THE YEAR ENDED 31 MARCH 2022

#### Achievements and Performance – continued

Our digital learning modules via our Learning Management System continue to provide us with essential reinforcement to our practice as Samaritans. Mandatory training in Safeguarding has been completed and a recently updated Core Values element is in progress. We are thrilled to be meeting again as a branch in June and October for On-going Training, with thanks to Anya and Matt for arranging speakers and giving us the opportunity to hone our practice.

We welcomed Wilson to the Branch Leadership Team to help with essential areas of Governance as DD for GDPR and Safeguarding and to help with any Caller Support issues. We also welcome Bruce who is now heading up our IT team of Phil and Tim.

Glenda, our Deputy Director for Recruitment, has ably handled the introduction of the online Branch Management Tool, which helps a potential volunteer through every aspect of the recruitment journey. There were teething problems with which we have all grappled, however, overall it will ultimately make the whole process easier. What became evident is that the Open Evenings where we met potential volunteers face to face were missed. I'm glad to say that these have restarted. As I am sure we have all learned over these past years of lockdown, Zoom has its important place in enabling communication, but nothing beats meeting someone face to face.

As Samaritans we are good at supporting each other and this has been further demonstrated by Hazel and Mark, our DDs for Volunteers Support who ensure that any extra or particular support is in place for those volunteers who need it – we have a number of volunteers on sabbatical at present. An extra layer of support for our volunteers is provided by our Leaders, they perform an essential role ensuring every shift is covered and supported.

The rota is an essential tool in the smooth running of the Wood Street Branch and so many thanks go to Tessa for the unenviable task of managing our shifts.

Every aspect of Health and safety for our volunteers is a priority; not least inhibiting the spread of the Covid virus as much as possible by rigorous cleaning, hand washing, the use of alcohol gel and the wearing of masks (this is now an option). A timely thank you must go again to Wendy who has devoted countless hours to making a wide range of lovely facemasks and in doing so raising a large sum of money for the branch.

We are keeping our stringent hygiene precautions in place, again with excellent support from our hardworking cleaning team who do a fantastic job. Our premises is run and maintained by Eamon with great support from Douglas. They do a great job to ensure that all in the branch runs smoothly.

The Email Hub and Caller Support Hubs became active over the past year and the hope is that the former will become fully functional soon. Samaritans Central Office continue to modernise and update our practices and I am proud of the flexibility, resilience and patience of our many volunteers who adapt so well to change.

Sadly this year we have seen the loss of a number of listening and support volunteers who have for various reasons decided to step back from Samaritans. I understand that it is normal to lose 25% of volunteers per year however it is always sad to see colleagues leave. Many, many, hours have been spent predominantly on the phones, via emails and face-to-face, providing support for our callers by these volunteers and we thank them profoundly.

The death of any of our volunteers is a terrible loss, not only for their family and friends but also for all of us at Wood Street. In the early part of 2022, we lost two wonderful and long-serving volunteers, Amelia and Jim. Amelia had been a Support Volunteer and our Treasurer for more years than most of us can remember and Jim was a valued member of the training team and a truly special voice on the telephone for over 20 years. It is a mark of the love and the respect in which they were both held to note that their funerals were wonderfully supported.



## SAMARITANS OF TAUNTON AND SOMERSET

### REPORT OF THE TRUSTEES

#### FOR THE YEAR ENDED 31 MARCH 2022

#### Achievements and Performance – continued

Our vision as Samaritans is unchanged – that fewer people die by suicide. We want to continue to be there day and night for anyone who is struggling to cope. The strategy and priority for us as an organisation over the next five years will apply to us all.

1. **Access:** We'll make sure anyone who needs us can *access* our support in a way that works for them.
2. **Reach:** We'll *reach* more people, in a diverse range of communities so they see us, trust us and know we're here for them.
3. **Impact:** We'll push harder to make our voice heard at national, regional and local level for maximum *impact* across the UK and Ireland, working with governments, public services and businesses to make change that saves lives.
4. **Capacity:** We'll increase our *capacity* to meet demand for our services, enabling a wider range of people to volunteer and work for Samaritans as one team of valued, diverse, skilled people, giving them the best support to stay with us longer and work effectively together.
5. **Sustainability:** We'll build meaningful relationships with the people and organisations who support us, creating ways for them to add their energy, resources and experience to our work, to ensure our *sustainability*.

On a final note we could not manage any of what we do without all of our superb volunteers: our Trustees, Branch Leadership Team, Leaders, Listening Volunteers and those who support us. It never fails to fill me with respect, warmth and pride that whilst we all carry on with our day-to-day business, two people are always on the phones in Wood Street, supporting our callers and each other. Thank you all so much.

#### Structure, Governance and Management

The Samaritans of Taunton and Somerset is a Charitable Incorporated Organisation (CIO) governed by its constitution and is a registered charity number 1170637. This Charity was registered on 8th December 2016 as an affiliate branch of the Central Charity.

The Charity is run by a Branch Committee the majority of whose members are elected by the Annual General Meeting of the members of the Charity. The Branch Committee is made up of a maximum of 10 elected members plus the Director, the Secretary, the Publicity Officer and the Treasurer. It has the power to co-opt additional members as appropriate up to one third of its membership (excluding co-opted members).

There are sub-committees for Publicity and Fundraising.

The Committee meets regularly and is responsible for the general management of the administration of the Charity and its property and affairs.

The elected members of the Branch Committee automatically become Trustees of the Charity. The Committee endeavours to maintain a broad mix of skills and to ensure that this balance is maintained with individuals who are invited to offer themselves for election when the need arises.

The Trustees are familiar with the practical work of the Branch the majority are listening volunteers themselves. All new Trustees who are not volunteers attend training courses offered by the Samaritans.

The Trustees keep under review all risks and use risk assessment to ascertain any risks that the Branch may be exposed to especially in respect to the operations and its financial integrity. At the present time there are procedures in place to mitigate any exposure to any major risk.

## SAMARITANS OF TAUNTON AND SOMERSET

### REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2022

#### Treasurer's Report

Another difficult year for the Charity. Covid continued to rear its ugly head with a result that the usual fundraising activities outside and at various shows and other venues again did not take place. However an income of nearly £45,000.00 was achieved in the year. £7,000.00 was in respect of a grant from Central Office which was used to refurbish much of the ground floor of the Branch for the hopeful benefit of the Volunteers. Also we had a very generous donation from the Howard Group of £5,000.00 and also the sum of £2,800.00 was received from Mousse Hall for which we are extremely thankful to both organisations.

As a result of the refurbishment we did spend a significant sum over and above the grant from the Centre to ensure that the refurbishment was carried out to the best possible standards; this level of expenditure means that expenditure in this area will, next year, be substantially reduced.

We continue to have to pay about £3,000.00 for volunteers to park in the Wood Street Car Park and the Council seem unable to even consider any special treatment for the Charity. Apart from this the expenses for the year were kept within manageable levels.

It is always difficult to forecast the future and with rising pressure on disposable incomes The Charity can expect a difficult year for fundraising and all the related activities. Expenditure will therefore have to be strictly controlled.

The Committee thanks our Independent Examiner for scrutinising our accounts. We are grateful that they ensure that our accounts reflect current standards and that we adopt best practice.

#### Responsibilities of the Trustees

The Constitution of Samaritans of Taunton and Somerset requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the Charity and of the surplus or deficit of the Charity for that period. In preparing those financial statements, they are required to:-

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Charity will continue in business.

They are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the accounting requirements of the Charities Act 2011. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

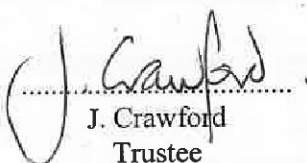
#### Reference and Administrative Details

The reference and administrative details disclosed on page 1 form part of the Trustees' Report.



SAMARITANS OF TAUNTON AND SOMERSETREPORT OF THE TRUSTEESFOR THE YEAR ENDED 31 MARCH 2022Reserves Policy

To safeguard financial risks and to ensure the financial viability of the charity, it is our policy to maintain general fund reserves at a figure of at least 18 months general expenditure. We currently have £146,098 at the year end. Please refer to note 6 of the accounts for detail in relation to designated and restricted reserves.

On behalf of the Branch Committee

J. Crawford  
Trustee

Date 14 July 2022

SAMARITANS OF TAUNTON AND SOMERSETINDEPENDENT EXAMINER'S REPORTTO THE TRUSTEES OF SAMARITANS OF TAUNTON AND SOMERSET

I report on the accounts of Samaritans of Taunton and Somerset for the year ended 31 March 2022 which are set out on pages 9 to 16.

Respective responsibilities of trustees and examiner

The Charity's Trustees are responsible for the preparation of the accounts. The Charity's Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 145 of the 2011 Act);
- to follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records, 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) (Charities SORP (FRS 102) (effective 1<sup>st</sup> January 2019)) and in other respects comply with the accounting requirements of the Charities Act)

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

*Thomas Westcott*

Mrs K Davies FCCA  
Thomas Westcott LLP  
Chartered Accountants  
7 Castle Street  
Bridgwater

Date: 14 July 2022

## SAMARITANS OF TAUNTON AND SOMERSET

## STATEMENT OF FINANCIAL ACTIVITIES

## FOR THE YEAR ENDED 31ST MARCH 2022

		Year ended 31 March 2022			Year ended 31 March 2021		
	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds £	Unrestricted Funds £	Restricted Funds £	Total Funds £
<b>Income</b>							
Income from donations and legacies:							
Grants		-	9,150	9,150	-	4,083	4,083
Donations and gifts		22,330	-	22,330	17,875	-	17,875
Covenants and gift aid		3,844	-	3,844	6,560	-	6,560
		<u>26,174</u>	<u>9,150</u>	<u>35,324</u>	<u>24,435</u>	<u>4,083</u>	<u>28,518</u>
Income from charitable activities:							
Fundraising		6,118	-	6,118	4,751	-	4,751
Other income:							
Bank interest receivable		1,430	-	1,430	3,279	-	3,279
Other activities		1,981	-	1,981	2,607	-	2,607
		<u>35,703</u>	<u>9,150</u>	<u>44,853</u>	<u>35,072</u>	<u>4,083</u>	<u>39,155</u>
<b>Total Income</b>							
<b>Expenditure</b>							
Expenditure on raising funds		<u>3,564</u>	<u>2,601</u>	<u>6,165</u>	<u>3,027</u>	<u>966</u>	<u>3,993</u>
Expenditure on charitable activities:							
Outreach		639	650	1,289	505	241	746
Advertising and publicity		8,850	1,950	10,800	4,181	724	4,905
Operational costs		8,373	6,502	14,875	6,838	2,414	9,252
Training costs		695	650	1,345	728	241	969
Volunteer expenses		11,918	650	12,568	14,486	241	14,727
Branch contribution		1,610	-	1,610	15,390	-	15,390
		<u>32,085</u>	<u>10,402</u>	<u>42,487</u>	<u>42,128</u>	<u>3,861</u>	<u>45,989</u>
Governance costs	2	2,713	-	2,713	570	-	570
		<u>38,362</u>	<u>13,003</u>	<u>51,365</u>	<u>45,725</u>	<u>4,827</u>	<u>50,552</u>
<b>Total Expenditure</b>							
Net Income/(Expenditure)		(2,659)	(3,853)	(6,512)	(10,653)	(744)	(11,397)
<b>Other Recognised Gains/(Losses)</b>							
Gain on revaluation of fixed assets		-	58,284	58,284	-	-	-
Net Movement in Funds		<u>(2,659)</u>	<u>54,431</u>	<u>51,772</u>	<u>(10,653)</u>	<u>(744)</u>	<u>(11,397)</u>
<b>Reconciliation of Funds:</b>							
Total Funds brought forward		148,757	152,742	301,499	154,268	158,628	312,896
Transfer between funds				-	5,142	(5,142)	-
		<u>146,098</u>	<u>207,173</u>	<u>353,271</u>	<u>148,757</u>	<u>152,742</u>	<u>301,499</u>
Total Funds carried forward	5	<u>146,098</u>	<u>207,173</u>	<u>353,271</u>	<u>148,757</u>	<u>152,742</u>	<u>301,499</u>

The notes on pages 12 to 17 form part of these accounts.

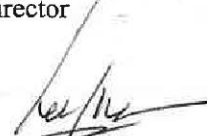
SAMARITANS OF TAUNTON AND SOMERSETBALANCE SHEETAS AT 31ST MARCH 2022

	Notes	2022 £	2021 £
<b>Fixed Assets</b>			
Tangible fixed assets	4	206,408	153,286
<b>Current Assets</b>			
Debtors		-	-
Prepayments		1,693	1,690
Short term bank deposits		140,408	158,478
Cash at bank and in hand		9,160	8,867
		<u>151,261</u>	<u>169,035</u>
<b>Liabilities - Amounts falling due within one year</b>		<u>(4,398)</u>	<u>(20,822)</u>
<b>Net current assets</b>		<u>146,863</u>	<u>148,213</u>
<b>Net assets</b>		<u><u>353,271</u></u>	<u><u>301,499</u></u>
<b>Funds</b>			
Unrestricted funds	5	146,098	148,757
Restricted funds	5	69,352	70,634
Revaluation reserve	5	137,821	82,108
		<u><u>353,271</u></u>	<u><u>301,499</u></u>

Approved by the Trustees on 14.7.22..... and signed on their behalf by:



J. Crawford  
Director

  
N. Jackaman  
Treasurer

The notes on pages 12 to 17 form part of these accounts.

SAMARITANS OF TAUNTON AND SOMERSET

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2022

1 ACCOUNTING POLICIES

(a) Basis of Accounting

These accounts have been prepared under the historical cost convention as modified by the revaluation of the Charity's freehold property, and in compliance with FRS102 The Financial Reporting Standard applicable in the UK and Republic of Ireland and with 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) (Charities SORP (FRS 102) (effective 1<sup>st</sup> January 2019)), and the Charities Act 2011. The Charity is a public benefit entity. The accounts are prepared in sterling, which is the functional currency of the Charity. The trustees have taken advantage of the exemption available to small charities not to prepare a cash flow statement. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

(b) Judgements and key sources of estimation uncertainty

The preparation of the accounts requires management to make judgements, estimates and assumptions that can affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

(c) Fund Accounting

General funds are unrestricted funds that are available for use, at the discretion of the Trustees, in furtherance of the objectives of the Charity and have not been designated for other purposes. Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. Restricted funds are funds that are to be used in accordance with specific restrictions imposed by donors or that have been raised by the Charity for particular purposes. Costs relating to such funds are charged against specific funds. The aims and use of each fund is set out in Note 6.

(d) Income Recognition

All incoming resources are included in the Statement of Financial Activities (the "SOFA") when the Charity is legally entitled to the income, there is reasonable certainty of receipt and the amount can be quantified with reasonable accuracy. The following specific policies apply to categories of income:

Donations and Gifts – These are included in the SOFA when received. Gifts in kind are valued and brought in as income and the appropriate expenditure.

Fundraising Income - Gross fundraising income from events organised by the Charity itself is included in the SOFA when received. Where deemed material, fundraising proceeds not yet received by the Charity at the year end have also been taken to income at the Trustees' estimate of likely receivable amount.

(e) Expenditure Recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of the resource. Support costs have been allocated on the basis of time spent on the activity by volunteers. The following specific policies apply to categories of expenditure:

Fundraising Costs – Fundraising costs are those costs incurred in seeking voluntary contributions.

Governance Costs – Governance costs are the costs associated with the governance arrangements of the Charity, which relate to the general running of the Charity as opposed to those costs associated with fundraising or charitable activities. Included within this category are costs associated with the strategic as opposed to the day to day management of the Charity's activities.

SAMARITANS OF TAUNTON AND SOMERSET

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 ACCOUNTING POLICIES – continued

Expenditure Recognition - continued

Support Costs – Support costs comprise the costs of activities such as the management, financial, administrative and IT, together with common services, office accommodation and communication costs. These are allocated across the categories of charitable expenditure, governance costs and the costs of generating funds. The basis of the cost allocation has been explained in the notes to the accounts.

(f) Revaluation of fixed assets

The charity has chosen to adopt an accounting policy of carrying all buildings at its revalued amount, being its fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses. The charity will undertake valuations with sufficient regularity to ensure that the carrying amount does not differ materially from the fair value of the asset at the end of the reporting period. A separate revaluation reserve is shown within the funds analysis on the balance sheet and revaluation gains are recognised as Gains on the revaluation of fixed assets within the statement of financial activities. An amount equivalent to the element of depreciation charge on the difference between the cost and valuation of the revalued property is transferred between the unrestricted funds and the revaluation reserve each year.

(g) Depreciation

Depreciation is provided on all tangible fixed assets of material value held by the Charity for its own use on a straight line basis so as to write off their cost over their estimated useful lives as follows:-

Freehold property	50 years
Motor vehicles, computers and other office equipment/furniture	4 years

(h) Taxation

Samaritans of Taunton and Somerset is a registered Charity and is therefore potentially exempt from taxation of its income and gains to the extent that they fall within Part 10 of the Income Tax Act 2007 and section 256 of the Taxation of Chargeable Gains Act 1992. No tax charge has arisen in the year.

2 GOVERNANCE COSTS

	<u>2022</u>	<u>2021</u>
	£	£
AGM Expenses	133	-
Independent Examiner's Fee	570	570
Legal Fees	<u>2,010</u>	<u>-</u>
	2,713	570
	<u>      </u>	<u>      </u>



SAMARITANS OF TAUNTON AND SOMERSETNOTES TO THE ACCOUNTS (CONTINUED)FOR THE YEAR ENDED 31 MARCH 20223 BREAKDOWN OF COSTS BY ACTIVITY

	Basis of Allocation of Support Costs <u>% of Volunteer Time</u>	Direct Costs <u>2022</u> £	Support Costs <u>2022</u> £	Total Costs <u>2022</u> £	Total Costs <u>2021</u> £
Cost of Generating Funds:					
Fundraising Costs	20.0%	1,008	5,156	6,164	3,993
Charitable Expenditure:					
Outreach	5.0%	-	1,289	1,289	746
Advertising and Publicity	15.0%	6,933	3,867	10,800	4,905
Operational Costs (including phone line)	50.0%	1,985	12,889	14,874	9,252
Training Costs	5.0%	56	1,289	1,345	969
Volunteer Expenses	5.0%	11,279	1,289	12,568	14,727
Branch Contribution		1,610	-	1,610	15,390
Governance Costs		2,713	-	2,713	570
	100.0%	25,584	25,779	51,363	50,552

Support Costs Analysis:	<u>2022</u> £	<u>2021</u> £
Postage, Printing and Stationery	692	739
Repairs and Renewals	12,144	1,508
Cleaning and Housekeeping	1,013	1,273
Water, Light and Heat	2,196	2,493
Business Rates	467	466
Insurances	761	766
Office Telephones	852	767
Depreciation	7,500	6,830
Miscellaneous Office Costs	154	82
	<u>25,779</u>	<u>14,924</u>

SAMARITANS OF TAUNTON AND SOMERSETNOTES TO THE ACCOUNTS (CONTINUED)FOR THE YEAR ENDED 31 MARCH 20224 TANGIBLE FIXED ASSETS

	Freehold Property £	Office Equipment, Furniture & Computers £	Total £
<u>Cost or Valuation</u>			
At 1 April 2021	160,000	46,609	206,609
Additions in Year	-	2,338	2,338
Revaluation	40,000	-	-
	<hr/>	<hr/>	<hr/>
At 31 March 2022	200,000	48,947	248,947
	<hr/>	<hr/>	<hr/>
<u>Depreciation</u>			
At 1 April 2021	13,713	39,610	53,323
Charge for Year	4,571	2,929	7,500
Revaluation	(18,284)	-	(18,284)
	<hr/>	<hr/>	<hr/>
At 31 March 2022	-	42,539	42,539
	<hr/>	<hr/>	<hr/>
<u>Net Book Value</u>			
At 31 March 2022	200,000	6,408	206,408
	<hr/>	<hr/>	<hr/>
At 31 March 2021	146,287	6,999	153,286
	<hr/>	<hr/>	<hr/>

The Charity's freehold premises at 16 Wood Street, Taunton was revalued by a firm of independent Chartered surveyors on an open market basis on 31st March 2022 at £200,000 and this value has been incorporated in these accounts. Market value is the estimated amount for which the property should exchange on the valuation date between a willing buyer and a willing seller in an arm's length transaction, after proper marketing and where the parties had each acted knowledgeably, prudently and without compulsion. The carrying amount is not considered to be materially different to its fair value at 31<sup>st</sup> March 2022.

The property was acquired in 1987 and the total historic cost was £63,511.

SAMARITANS OF TAUNTON AND SOMERSET

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

5 RECONCILIATION OF FUNDS

	Balance 1 April <u>2021</u> £	<u>Income</u> £	<u>Expenditure</u> £	Transfer Between <u>Funds</u> £	Balance 31 March <u>2022</u> £
Unrestricted:					
General Fund	118,847	35,703	(38,262)	-	116,288
Designated Funds	29,910	-	-	-	29,910
	<hr/> 148,757	<hr/> 35,703	<hr/> (38,262)	<hr/> -	<hr/> 146,198
Restricted:					
Building Appeal	63,500	-	(2,000)	-	61,500
Hinkley Point C Community Fund	3,307	-	-	-	3,307
Pears Foundation Grant	3,827	7,000	(8,432)	-	2,395
GWR Grant	-	2,150	-	-	2,150
	<hr/> 70,634	<hr/> 9,150	<hr/> (10,432)	<hr/> -	<hr/> 69,352
Revaluation Reserve (Restricted):					
Revaluation of 16 Wood Street, Taunton	82,108	58,284	(2,571)	-	137,821
	<hr/> 82,108	<hr/> 58,284	<hr/> (2,571)	<hr/> -	<hr/> 137,821

Represented by:	<u>General Fund</u> £	<u>Designated Funds</u> £	<u>Restricted Funds</u> £	<u>Total</u> £
Tangible Fixed Assets	4,692	-	201,716	206,408
Current Assets	115,894	29,910	5,457	151,261
Current Liabilities	(4,398)	-	-	(4,398)
	<hr/> 116,188	<hr/> 29,910	<hr/> 207,173	<hr/> 353,271

SAMARITANS OF TAUNTON AND SOMERSETNOTES TO THE ACCOUNTS (CONTINUED)FOR THE YEAR ENDED 31 MARCH 20226 PURPOSE OF FUNDSGeneral Fund

Funds are held available for the ordinary purposes of the Charity.

Designated Funds

Designated funds are funds set aside by the Trustees for particular purposes. At 31 March 2022 these comprised the Reaching Out promotion (£6,500), a fund for the replacement of office equipment (£8,410) and a building reserve to be used for any costs arising in relation to the building (£15,000).

Restricted Funds

The building appeal fund represents the result of a specific fundraising appeal in earlier periods to acquire the Charity's freehold property.

The Hinkley Point "C" Community Fund to provide emotional and other welfare support to all persons working on the site is being carried forward until the covid situation allows volunteers to travel to the site.

The Pears Foundation Grant was rewarded to help pay for a branch refurbishment.

The GWR Grant is to be used towards volunteer recruitment and community engagement activities.