

SAMARITANS OF TAUNTON AND SOMERSET

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

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Charity No. 1170637

SAMARITANS OF TAUNTON AND SOMERSET
REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 MARCH 2023

Trustees of the Branch during the year were:

N Jackaman (Treasurer and Secretary)
J Crawford
S Burge (appointed Sept 2022)
A Hallows
R Jacobs
I Chetland (resigned Apr 2022)
S Bannister

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
Westcotts
7 Castle Street
Bridgwater
Somerset
TA6 3DT

SAMARITANS OF TAUNTON AND SOMERSET

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their annual report and financial statements of the Charity for the year ended 31st March 2023. 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 1st 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 2023

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

Samaritan's vision is that fewer people die by suicide. We all work to achieve this vision by being available 24 hours a day to provide emotional support for people who are experiencing emotional distress, despair and suicidal feelings. We also reach out to communities where the risk of suicide is high. Ultimately, everything we do shares that common aim.

Every ten seconds a Samaritan responds to a call for help.

Between January and December 2022 Samaritans of Taunton and Somerset received 22,628 calls and spent 6,107 hours on the phones. As I write our branch has a total of 107 volunteers who generously give their time and support to our organisation. There are 80 Listening Volunteers, 6 Probationers, 5 Trainee Samaritans and 16 Support Volunteers.

Our numbers vary constantly with a new intake of approximately 24 volunteers per year but unfortunately almost the same number leave each year mostly due to family and work pressures; this is not unusual and the same happens in other branches around the country. Recruitment and retention of volunteers is a vital part of our strategy and an important role in our branch, excellently fulfilled by Glenda and her team.

Julie Bentley the CEO of Samaritans who has been touring around all the branches visited our branch in November and met a representation of 8 volunteers. We discussed a number of matters around Safeguarding and the implementation of the new strategy as outlined in last year's AGM; also the need for better communication and diffusing the troublesome 'us and them' attitude to central office.

Our aim to be more diverse and inclusive will see a Deputy Director for EDI appointed soon. Thank you to Tammy for attending the meetings. Samaritans' overall plan is built around the voices and experiences of marginalised communities including people of colour, disabled people, people living with mental ill health, LGBTQ+ people and people with socio-economic disadvantage.

For all branches nights can be difficult shifts to fill. These are truly the hours of need and sadly around the country in the early hours some calls go unanswered because there are not enough volunteers on shift. There has been a big drive centrally to get more volunteers to cover night shifts. Taunton has a good record and at present, spread over

SAMARITANS OF TAUNTON AND SOMERSET

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2023

Achievements and Performance – continued

the week, we cover thirty hours overnight. With more volunteers we hope to cover more of these hours of need.

Our main contact with our callers at present is by telephone.

Following the Safeguarding Review seeing callers face to face again is now a possibility and the logistics of this within our branch is being discussed. Within Samaritans a Children's Review is taking place; this comprehensive review will help to decide what our future approach to under-18s should be; the service we offer to children needs to be safe and beneficial.

We are still hoping to introduce webchat later in the year, which has proved to be working well in other branches. The centralised Samaritan Email Hub is now up and running; emails are no longer written to callers in Taunton. Hubs are part of the restructure within Samaritans and as well as an Email Hub we also have a Caller Support and Safeguarding hub. Wilson is our liaison here, along with his many other hats, GDPR, Safeguarding, and DBS checking. He capably supports branch volunteers and particularly helps with Support Plans for callers and Misuse of Service calls. Thank you so much for all your help Wilson.

A Veteran's Hub has also been established and is a dedicated emotional wellbeing support line for veterans providing a safe space for people who have served in the armed forces to talk about their experiences. Our Samaritans can complete specific training to offer this support.

The return to 'normal' times has meant that our Outreach Projects are back to full strength. Getting into potentially vulnerable parts of the community where we may be needed is extremely important to Samaritans. Our on-going support for the Food Bank, Sedgemoor Farmer's Market, and Taunton Library users has allowed us to be a visible presence - distributing information and directing people to where support can be found. This also applies to our recent connection with the RNLI at Burnham on Sea where there is a need for support in the area; we have provided literature and signage for the sea front wall. An existing and reinforced link with Taunton Railway Station has seen our Outreach Volunteers on the Platforms for Brew Monday events and Small Talk Save Lives; we talk to travellers and support rail staff. Our Outreach Team have given talks and provided information for Mental Health First Aiders, continuing with our strong link to Hinkley Point. We have also supported at the Fresher's Fayres around the county and talks support provided to schools and to Sky Academy respectively.

Our Outreach volunteers have also worked with Step by Step and supported in local schools when there has tragically been a suicide.

We are very fortunate in Taunton to have 5 members of the Step by Step Postvention team who do such fantastic work around the United Kingdom supporting schools, colleges and universities after the suicide of a teacher or student.

So many thanks go to our Deputy Directors for Outreach Ruth, and in the last few months Tracey, for organising and continuing with these projects initiated by Ted. So many thanks as well to all our Outreach volunteers who give up their time supporting these projects.

Our excellent volunteer Sid, joined us in 2016 as a Support Volunteer and became our Treasurer. He has managed our finances with great efficiency and calm effectiveness. His presence and wisdom has been invaluable and we cannot thank him enough for all he has done. Former Listening Volunteer Roz has now taken on this role and Sid will be supporting her over the next few months.

Continuing with finances - like most charities, this is a challenging time for Fundraising. The state of the economy

SAMARITANS OF TAUNTON AND SOMERSET

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2023

Achievements and Performance – continued

ahead with characteristic tenacity. Samaritans of Taunton and Somerset have been fortunate this past year to receive a number of donations and legacies from various sources, including from our sadly, recently deceased volunteers, Amelia and Betty 60.

We received grants from GWR and the final third payment from Hinkley Point. Donations have also been received from well wishers, as well as standing orders from our own volunteers. We are indebted to kind supporters including our friends at the Order of the Moose, our Wivelescombe friends and Running Forever running Club. Collections at Sarah Millican gigs around the country were shared out equally with the Samaritan branches. Collections outside Tesco, in Taunton town centre and at the Brew Monday event have helped to raise our profile and our funds. Many thanks for an excellent Cream Tea Event organised by Ted and his wife in the beautiful village of Old Cleeve. Gift Aid and Easy Fundraising are also steady, constant sources of income.

Thank you Felix, Maggie and the team.

One way we have saved money is by not employing a cleaner. You may remember volunteers were asked for their opinions on this topic two years ago and it was agreed we should continue with our own cleaning. This is carried out daily by our own volunteers and a deep clean continues monthly, co-ordinated by Nancy and her wonderful team with a resulting sparkling branch!

We train three cohorts of new Samaritans a year in our branch. As you can imagine this is a time consuming yet rewarding process. I cannot thank Matt as DD for Training, Ford and all the training support team, enough for all their hard work. The quality of the training provided has been a notable aspect of branch life over the years. Embedding training takes place after the mentored shifts, expertly delivered by Tricia and Fi. A special mention of thanks is due to all our skills practice trainers.

To ensure we remain up to date is an important part of our mandatory On-going Training. Anya kindly took on the role of our On-going Trainer. This past year we all completed the Applying Our Key Policies Update and also attended excellent talks by Claire Leakey from GamCare (addiction to gambling) and Claire Griffin - Mental Health Home Treatment Team (insight into what is happening in our communities to support those with acute mental health problems).

Anya has retrained some of us in mentoring skills and ongoing mentoring is well underway as we recommence this means of sharing good practice. Supporting each other on shift is essential and this carries on at every level from Listening Volunteer, to Leader, Deputy Director, and Director.

A crucial source of support is the administration of the rota. Ensuring that shifts are covered adequately and effectively e.g. an experienced volunteer sharing a shift with a volunteer who has recently joined us. Tessa has been fantastic in this role and her humour keeps us smiling when we are being asked to sign up for another shift.

Ensuring the branch is a safe place to volunteer and maintaining our property has been the responsibility of Eamon, ably supported by Douglas. This is a never-ending task and especially in an older building. Every aspect of house maintenance is covered – fantastic, thank you.

Kate has been quietly and wonderfully managing in the background our stocks of biscuits and other essential vital items.

As a branch we say many thanks to Penny Church for all her support as the South West Regional Director and a thank you and welcome to John Huxtable for taking on this role.

A huge thank you to Phil, past Director, who has given many years to Samaritans and also in all manner of IT support and has so effectively run 3Rings for the branch. We thank William for taking on the role of IT Lead and

SAMARITANS OF TAUNTON AND SOMERSET

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2023

Achievements and Performance – continued

Support and Bruce for all his continued support.

Volunteer Support, at present offered by Hazel and Rosie, aims to ensure that any challenging personal event gets the correct support and care needed. We are sorry to have said goodbye to several volunteers this past year and our best wishes go with them along with our gratitude for their support of the work of Samaritans.

This has been a better year for us as a branch, being able to see more of each other not only between shifts but also at social events. The overall mood of isolation surrounding us during the pandemic seems to have lifted; if it was difficult for us, it was much harder for our callers.

Renewing our contacts with each other post pandemic has been important. Breakfast at Miles was delicious and fun. The Quiz nights at Moose Hall are up and running again and Alice started meetings to gather together to share thoughts. A summer barbecue is planned!

A coffee morning to remember past Director, Betty 60 was a success with many retired Samaritans renewing acquaintances and sharing memories.

I cannot thank enough the excellent Branch Leadership team who have enabled every aspect of this charitable business to work effectively. As Vice Director Ford has been my right hand supporting me quietly behind the scenes; I could have not managed to fulfil this role without his support and that of all the BLT. Our Leaders are another absolutely essential part of our organisation, their help and support covering every shift we do is vital. Thank you to you all.

The volunteers of Taunton and Somerset give willingly of their time in so many ways to maintain our service of support to our callers and to each other. We could not continue without these generous, warm-hearted and empathic volunteers.

It has been a wonderful, interesting and extraordinarily rewarding experience to have been Director for the past three years. I know that the branch is being passed on to a truly safe pair of hands and I wish Ford and the next Branch Leadership Team an excellent three years to come.

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

SAMARITANS OF TAUNTON AND SOMERSET

FOR THE YEAR ENDED 31 MARCH 2023

REPORT OF THE TRUSTEES

Structure, Governance and Management - continued

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.

Treasurer's Report

At last life seems to be getting back to some sort of normality following the disruption caused by the Covid pandemic.

Underlying income at £43,292 was almost back to pre-pandemic levels with excellent collections at outside venues. Also, we received £10,000 in Legacies half of which came from our long-serving Support Volunteer Amelia. This was more than generous of her, and it is very much appreciated.

As a result, the unrestricted deficit was £8,641. However, the Branch Leadership Team decided that in view of our satisfactory cash balances to donate £3,000.00 to the North Devon who were struggling to raise cash for the refurbishment of their premises which increased the deficit to £11,641.

Expenditure was more or less in line with expectations with much reduced expenditure on Repairs & Maintenance which one would expect following the refurbishment of the premises last year.

However, it costs The Charity about £45,000 per year to run and maintain the Branch and therefore income is all important and Fund Raising is more important than ever in these difficult times.

This is my last presentation of the accounts, and I would just like to thank everyone who has helped me over my tenure as your Treasurer. It has been a pleasure working with you all.

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.

SAMARITANS OF TAUNTON AND SOMERSETREPORT OF THE TRUSTEESFOR THE YEAR ENDED 31 MARCH 2023Responsibilities of the Trustees – continued

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.

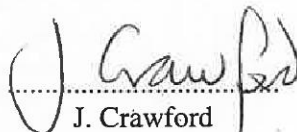
Reference and Administrative Details

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

Reserves 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 £134,457 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

1st July 2023

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 2023 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 1st 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.



Mrs K Davies FCCA
Westcotts
Chartered Accountants
7 Castle Street
Bridgwater

1st July, 2023

SAMARITANS OF TAUNTON AND SOMERSETSTATEMENT OF FINANCIAL ACTIVITIESFOR THE YEAR ENDED 31ST MARCH 2023

| | | Year ended 31 March 2023 | | | Year ended 31 March 2022 | | |
|--|-------------------------------------|----------------------------|--------------------------|---------------------|----------------------------|--------------------------|---------------------|
| | | Unrestricted Funds £ | Restricted Funds £ | Total Funds £ | Unrestricted Funds £ | Restricted Funds £ | Total Funds £ |
| Notes | | | | | | | |
| Income | | | | | | | |
| Income from donations and legacies: | | | | | | | |
| | Grants | - | 7,907 | 7,907 | - | 9,150 | 9,150 |
| | Donations and gifts | 22,320 | - | 22,320 | 22,330 | - | 22,330 |
| | Covenants and gift aid | 6,024 | - | 6,024 | 3,844 | - | 3,844 |
| | | <u>28,344</u> | <u>7,907</u> | <u>36,251</u> | <u>26,174</u> | <u>9,150</u> | <u>35,324</u> |
| Income from charitable activities: | | | | | | | |
| | Fundraising | 4,362 | - | 4,362 | 6,118 | - | 6,118 |
| Other income: | | | | | | | |
| | Bank interest receivable | 1,093 | - | 1,093 | 1,430 | - | 1,430 |
| | Other activities | 1,586 | - | 1,586 | 1,981 | - | 1,981 |
| | | <u>35,385</u> | <u>7,907</u> | <u>43,292</u> | <u>35,703</u> | <u>9,150</u> | <u>44,853</u> |
| Total Income | | | | | | | |
| Expenditure | | | | | | | |
| | Expenditure on raising funds | <u>3,626</u> | <u>1,453</u> | <u>5,079</u> | <u>3,564</u> | <u>2,601</u> | <u>6,165</u> |
| Expenditure on charitable activities: | | | | | | | |
| | Outreach | 700 | 363 | 1,063 | 639 | 650 | 1,289 |
| | Advertising and publicity | 207 | 4,066 | 4,273 | 8,850 | 1,950 | 10,800 |
| | Operational costs | 8,582 | 3,633 | 12,215 | 8,373 | 6,502 | 14,875 |
| | Training costs | 1,641 | 363 | 2,004 | 695 | 650 | 1,345 |
| | Volunteer expenses | 7,218 | 7,592 | 14,810 | 11,918 | 650 | 12,568 |
| | Branch contribution | 21,065 | - | 21,065 | 1,610 | - | 1,610 |
| | | <u>39,413</u> | <u>16,017</u> | <u>55,430</u> | <u>32,085</u> | <u>10,402</u> | <u>42,487</u> |
| | Governance costs | 2 987 | - | 987 | 2,713 | - | 2,713 |
| | Donation to North Devon branch | 3,000 | - | 3,000 | - | - | - |
| | Total Expenditure | 3 <u>47,026</u> | <u>17,470</u> | <u>64,496</u> | <u>38,362</u> | <u>13,003</u> | <u>51,365</u> |
| | Net Income/(Expenditure) | (11,641) | (9,563) | (21,204) | (2,659) | (3,853) | (6,512) |
| Other Recognised Gains/(Losses) | | | | | | | |
| | Gain on revaluation of fixed assets | - | - | - | - | 58,284 | 58,284 |
| | Net Movement in Funds | <u>(11,641)</u> | <u>(9,563)</u> | <u>(21,204)</u> | <u>(2,659)</u> | <u>54,431</u> | <u>51,772</u> |
| Reconciliation of Funds: | | | | | | | |
| | Total Funds brought forward | 146,098 | 207,173 | 353,271 | 148,757 | 152,742 | 301,499 |
| | Transfer between funds | - | - | - | - | - | - |
| | Total Funds carried forward | 5 <u>134,457</u> | <u>197,610</u> | <u>332,067</u> | <u>146,098</u> | <u>207,173</u> | <u>353,271</u> |

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

SAMARITANS OF TAUNTON AND SOMERSETBALANCE SHEETAS AT 31ST MARCH 2023

| | Notes | 2023 £ | 2022 £ |
|--|-------|-----------------------|-----------------------|
| Fixed Assets | | | |
| Tangible fixed assets | 4 | 197,757 | 206,408 |
| Current Assets | | | |
| Debtors | | - | - |
| Prepayments | | 1,014 | 1,693 |
| Short term bank deposits | | 134,707 | 140,408 |
| Cash at bank and in hand | | 16,684 | 9,160 |
| | | <u>152,405</u> | <u>151,261</u> |
| Liabilities - Amounts falling due within one year | | <u>(18,095)</u> | <u>(4,398)</u> |
| Net current assets | | <u>134,310</u> | <u>146,863</u> |
| Net assets | | <u><u>332,067</u></u> | <u><u>353,271</u></u> |
| Funds | | | |
| Unrestricted funds | 5 | 134,457 | 146,098 |
| Restricted funds | 5 | 64,241 | 69,352 |
| Revaluation reserve | 5 | 133,369 | 137,821 |
| | | <u><u>332,067</u></u> | <u><u>353,271</u></u> |

Approved by the Trustees on 11/7/23 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 2023

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 1st 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 2023

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>2023</u> | <u>2022</u> |
|----------------------------|-------------|-------------|
| | £ | £ |
| AGM Expenses | 458 | 133 |
| Independent Examiner's Fee | 600 | 570 |
| Legal Fees | (71) | 2010 |
| | <u>987</u> | <u>2713</u> |

SAMARITANS OF TAUNTON AND SOMERSET

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

3 BREAKDOWN OF COSTS BY ACTIVITY

| | Basis of Allocation of Support Costs <u>% of Volunteer Time</u> | Direct Costs <u>2023</u> £ | Support Costs <u>2023</u> £ | Total Costs <u>2023</u> £ | Total Costs <u>2022</u> £ |
|--|---|-------------------------------------|--------------------------------------|------------------------------------|------------------------------------|
| Cost of Generating Funds: | | | | | |
| Fundraising Costs | 20.0% | 826 | 4,253 | 5,079 | 6,164 |
| Charitable Expenditure: | | | | | |
| Outreach | 5.0% | - | 1,063 | 1,063 | 1,289 |
| Advertising and Publicity | 15.0% | 1,083 | 3,190 | 4,273 | 10,800 |
| Operational Costs (including phone line) | 50.0% | 1,582 | 10,633 | 12,215 | 14,874 |
| Training Costs | 5.0% | 941 | 1,063 | 2,004 | 1,345 |
| Volunteer Expenses | 5.0% | 13,747 | 1,063 | 14,810 | 12,568 |
| Branch Contribution | | 21,065 | - | 21,065 | 1,610 |
| Donation to North Devon branch | | 3000 | - | 3000 | - |
| Governance Costs | | 987 | - | 987 | 2,713 |
| | 100.0% | 43,231 | 21,265 | 64,496 | 51,363 |

| | | |
|----------------------------------|------------------|------------------|
| Support Costs Analysis: | <u>2023</u> £ | <u>2022</u> £ |
| Postage, Printing and Stationery | 1,367 | 692 |
| Repairs and Renewals | 861 | 12,144 |
| Cleaning and Housekeeping | 1,015 | 1,013 |
| Water, Light and Heat | 5,869 | 2,196 |
| Business Rates | 472 | 467 |
| Insurances | 1,029 | 761 |
| Office Telephones | 678 | 852 |
| Depreciation | 9,976 | 7,500 |
| Miscellaneous Office Costs | - | 154 |
| | <u>21,265</u> | <u>25,779</u> |

SAMARITANS OF TAUNTON AND SOMERSETNOTES TO THE ACCOUNTS (CONTINUED)FOR THE YEAR ENDED 31 MARCH 20234 TANGIBLE FIXED ASSETS

| | Freehold Property £ | Office Equipment, Furniture & Computers £ | Total £ |
|--------------------------|---------------------------|---|------------|
| <u>Cost or Valuation</u> | | | |
| At 1 April 2022 | 200,000 | 48,947 | 248,947 |
| Additions in Year | - | 1,325 | 1,325 |
| Revaluation | - | - | - |
| | <hr/> | <hr/> | <hr/> |
| At 31 March 2023 | 200,000 | 50,272 | 250,272 |
| | <hr/> | <hr/> | <hr/> |
| <u>Depreciation</u> | | | |
| At 1 April 2022 | - | 42,539 | 42,539 |
| Charge for Year | 6,452 | 3,524 | 9,976 |
| Revaluation | - | - | - |
| | <hr/> | <hr/> | <hr/> |
| At 31 March 2023 | 6,452 | 46,063 | 42,539 |
| | <hr/> | <hr/> | <hr/> |
| <u>Net Book Value</u> | | | |
| At 31 March 2023 | 193,548 | 4,209 | 197,757 |
| | <hr/> | <hr/> | <hr/> |
| At 31 March 2022 | 200,000 | 6,408 | 206,408 |
| | <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 31st March 2023.

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

SAMARITANS OF TAUNTON AND SOMERSETNOTES TO THE ACCOUNTS (CONTINUED)FOR THE YEAR ENDED 31 MARCH 20235 RECONCILIATION OF FUNDS

| | Balance 1 April 2022 £ | Income £ | Expenditure £ | Transfer Between Funds £ | Balance 31 March 2023 £ |
|--|---------------------------------|-------------|------------------|-----------------------------------|----------------------------------|
| Unrestricted: | | | | | |
| General Fund | 116,188 | 35,385 | (47,026) | - | 104,547 |
| Designated Funds | 29,910 | - | - | - | 29,910 |
| | 146,098 | 35,385 | (47,026) | - | 134,457 |
| Restricted: | | | | | |
| Building Appeal | 61,500 | - | (2,000) | - | 59,500 |
| Hinkley Point C Community Fund | 3,307 | 3,407 | (6,545) | - | 169 |
| Pears Foundation Grant | 2,395 | - | (814) | - | 1,581 |
| GWR Grant | 2,150 | 4,500 | (3,659) | - | 2,991 |
| | 69,352 | 7,907 | (13,018) | - | 64,241 |
| Revaluation Reserve (Restricted): | | | | | |
| Revaluation of 16 Wood Street, Taunton | 137,821 | - | (4,452) | - | 133,369 |
| | 137,821 | - | (4,452) | - | 133,369 |

| | | | | |
|-----------------------|----------------------|--------------------------|--------------------------|------------|
| Represented by: | General Fund £ | Designated Funds £ | Restricted Funds £ | Total £ |
| Tangible Fixed Assets | 2,628 | - | 195,129 | 197,757 |
| Current Assets | 120,014 | 29,910 | 2,481 | 152,405 |
| Current Liabilities | (18,095) | - | - | (18,095) |
| | 104,547 | 29,910 | 197,610 | 332,067 |

SAMARITANS OF TAUNTON AND SOMERSETNOTES TO THE ACCOUNTS (CONTINUED)FOR THE YEAR ENDED 31 MARCH 20236 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 2023 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.