

SAMARITANS OF TAUNTON AND SOMERSET

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

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Charity No. 1170637

SAMARITANS OF TAUNTON AND SOMERSET
REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 MARCH 2024

Trustees of the Branch during the year were:

N Jackaman (Secretary)
J Crawford
S Burge (Treasurer)
A Hallows
R Jacobs
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 T Bell
Westcotts
7 Castle Street
Bridgwater
Somerset
TA6 3DT

SAMARITANS OF TAUNTON AND SOMERSET

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report and financial statements of the Charity for the year ended 31st March 2024. 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 2024

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

Samaritans' policy requires a change of Director every three years, where possible, with a similar change of leadership team at the same time. Encouraging fresh ideas, new creative energy, and encouragement of branch members to seek and achieve personal development, this is an approach with many benefits. A significant risk is the loss of institutional memory, experience and knowledge of the workings and demands of the central charity. Samaritans continues to ponder the shape, scale and scope of leadership roles in its branches, recognizing the need for balance as it aims to deliver the safest, most positive and effective service possible, but relying on volunteers whose priority, of course, is to man the phones and fit Samaritans life into their own personal schedule.

Our branch owes a significant debt of gratitude to its previous Director, Rosie, and her excellent outgoing leadership team. They steered us through the difficult COVID-19 times, managing to sure up finances, recruit new volunteers and maintain effective links in the community despite the challenges we faced. Moreover, the branch received a much-needed face lift and in September 2023, our gardens received a wonderful facelift thanks to plants which had been part of the Samaritans listening garden at the Chelsea Flower Show, and the work of Darren Hawkes landscape gardeners, from Cornwall. Whilst the quality and safety of our service to our callers is paramount, consideration and support of the volunteer experience is also important and Rosie kept a keen eye on these matters, measured by the success of Mr. Miles breakfast meetings, barbecues, informal dinners and teas in branch. Her encouragement of support volunteers, such an important part of our work force, was a personal priority. She has been a hard act to follow but such is the life of the Samaritans Director that one is soon swept along by the pace of change and challenges set by the central charity. The first job, and the most difficult, was establishing one's leadership team. Understandably, we join Samaritans to provide much-needed emotional support for people in despair. In surveys, most people wish this to be the extent of their commitment – quite understandably as they have busy lives and limited scope to expand their involvement. However, wider involvement in Samaritans business also brings a myriad of opportunities for personal development and use of personal and professional skills now underutilized or even undervalued.



SAMARITANS OF TAUNTON AND SOMERSET

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2024

Achievements and Performance – continued

We have just received formal feedback from our Branch Quality Review, something which takes place routinely in the first year of a new directorate. It provides a glowing appraisal of our branch, confirming the impact of Rosie's superb leadership until July 2023, and the positive impression created by the new leadership team. Trustees in Samaritans summarized an incredibly positive report; "This is an excellent review. The branch is to be congratulated for creating a successful, collaborative working environment, where everyone is aligned in making the branch work well. Your focus on inclusivity, and in particular your plans for a property that fully supports that is good to see".



At the end of year one, I am extremely grateful for the support of a superb group of people who have stepped into the Branch Leadership Team and who have worked supremely well to maintain the ethos and excellence of our Wood Street branch. Our meetings every six weeks have provided opportunities to share news and to plot the next steps as we try to move the branch even further forward. Their intelligent, experienced, and cooperative personas have been central to the fruitful discussions and sense of purpose. All the Deputy Directors, each responsible for an aspect of Samaritans business, have supported the branch members effectively, communicating clearly and striving to incorporate them into their teams. In two years' time, we will need a new Director and leadership team and knowledge of the workings of the branch will be a real help when you step into a new role on the BLT.

Tammy, DD for Recruitment, has made effective use of the much-lamented Branch Management Tool to streamline and improve the initial volunteer journey, arranging interviews, administering applications, and passing successful applicants into the training process. In theory, the software will coordinate all communications and protect data in an appropriate manner, keeping it in the Samaritans systems. She has been ably supported by a team of experienced Samaritans in the information, interview, and selection processes. In year two we hope to embed these processes and exploit their potential to the fullest. A feature of Tammy's work has been her cooperation with Freddie, DD for Training. Together they have scrutinized the Samaritans journey with the aim to make it smoother, more cohesive, and transparent. They recognize the importance of the Mentor role in this journey and in the coming year we hope to train more and enhance their understanding of how they can best help the new Samaritans towards full membership of the branch. Freddie has networked well in the Southwest region and his considerable experience and characteristic perspectives challenge fellow trainers.



We continue to train three cohorts each year. Freddie has investigated increasing group sizes from eight to ten, though such expansion brings practical downstream challenges around skills practice and mentoring. We recognize the challenge of answering calls as quickly as possible, for demand is always high and suicidal thoughts can strike at any time. Many services are only available during office hours and our pride continues that Samaritans are there around the clock. Successful recruitment and training, growing our branch numbers, is important but equally important is the minimization of attrition, something which is a concern around branches nationally. At the time of writing we have eighty-seven active listening volunteers, up from seventy-nine in July 2023. We have successfully trained and embedded fifteen new Samaritans in the last twelve months, so it seems clear that our low attrition rate is an important feature which allows us to maintain and even grow our numbers. Research suggests that, on average, a volunteer stays for about three years. We hope to buck this trend by maintaining the Taunton branch as an excellent, welcoming, and supportive place to meet like-minded folk and find personal fulfilment.

SAMARITANS OF TAUNTON AND SOMERSET

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2024

Achievements and Performance – continued

Our branch survey, sent out at the time of our Branch Quality Review, provided important feedback, and confirmed the loyalty and commitment of our Samaritans. Chief concerns revolved around reliability of the wi-fi and telephony in the branch, volunteers frustrated by dropped calls and sound quality. Deeper investigation revealed that our statistics were in line with national levels for these issues at each of our three duty stations. Issues seemed to stem from deeper seated problems being addressed by the central charity.

Wilson, as Vice Director for Compliance, has been an invaluable asset in the branch and a supportive friend to many of us. His personal drive is exceptional, and he has steered us through stiff regulatory challenges. From March 2024, Samaritans faced the challenge of maintaining its service whilst increasing the level scrutiny in the Criminal Records Checks of all volunteers. Samaritans needed to update the scope of checks across the organisation to achieve the best level of protection for those that encounter us. We were included in the first group of branches to upgrade DBS checks, of all volunteers, in a short three-month period. Some unavoidable technical issues arose, of course, but Wilson and Tommy worked tirelessly to provide personal support for all branch members and, characteristically, the challenging goal was achieved in good time.

In the next six months or so, we will embrace significant changes in telephony within the branch. Samaritans' national platform, Link, reaches the end of its life this year and moves are afoot to move all branches to VOIP calling which moves us away from analogue telephony, into the digital age, and bypasses the cabling and hardware of our current setup. Pilot studies are encouraging, and we will welcome this move which will allow us to increase the number of workstations and upgrade the wi-fi from copper cable to fibre. I write in the hope that these changes will bring improvements to the reliability of our in-house technology with associated benefits for our callers. Wilson will again steer the branch through this phase which should be complete by early 2025. Over the course of 2024, Samaritans will be migrating online chat and UK telephone helpline service to its new Listening Centre and the Welsh Language line. In 2025 they will also be migrating the UK email service, Republic of Ireland helpline and email service to the same platform. In Taunton, our hope is to offer the email service again, from 2025. The email hub in Samaritans has encountered capacity challenges and the charity is looking to return part of the email support to the branches. I welcome this opportunity which will complement our excellent support of callers on the phone. In May 2023, we responded to 1674 calls on the phone; in May 2024 we fielded 1931, an increase made possible by improved rota coverage and consistent volunteer numbers. During the past twelve months we fielded 23938 calls in our branch, up from 21379 in the previous year. We are one of few branches that continues to run four-hour shifts. As a result, we compare extremely favourably in the region in terms of calls supported. We have discussed how we can make the rota more flexible, but we also recognise the value of spending more time in branch, allowing important interactions with other friends in the branch and sharing of good practice.

We share pride in our branch, its successes and growth. Tracey, our energetic and visionary DD for Outreach, has worked synergistically with Ella, Fundraising Lead, a significant strength in our branch. Tracey's tireless work has nourished the roots of existing contacts at Bridgwater Wellbeing Café, Food Bank, Library and Sedgemoor Market but she has also spread tendrils everywhere in the local area. We supported Walk for a Life in September, and were present to meet people at Taunton Pride, the Flower Show, and a range of freshers' events at local colleges. Again, these are only possible if we enjoy the support of our own Samaritans, many who are outreach trained and therefore might provide face to face support to people they meet. For a branch which, like so many, has become unable to offer a face-to-face service since COVID times, we are proud to have supported thirty-one callers outside the branch in the past year. This emphasizes the importance of our being out in the community. We recognise the widespread challenges around mental health but also the increasing openness with which people talk about it. This is so important, and we make access to our service a priority.



SAMARITANS OF TAUNTON AND SOMERSET

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2024

Achievements and Performance – continued

Brew Money and Small Talk campaigns provide great opportunities for us all to populate station platforms and other settings, to meet people and tell them about our work. Important conversations stem from these contacts. We have set up a Talks Team now, hoping to draw from the amazing work of Samaritans like Wendy, Simon and Ted who are experts in this field. Our calendar is filling up encouragingly, as we visit groups and businesses around the county to tell them about our work and aims.

In April 2024, Samaritans was the main charity supported by the London Marathon. Simon was selected to be a support volunteer at the event, but 'matters-marathon' took over around that weekend in Taunton too. We were present (and out of puff) at Park Run, enjoyed a carb-loading meal at Ask Italian, and were thrilled to light up parts of the county including Chard town hall, Wellington Monument and Taunton School.



Ella's experience in the wider commercial world is invaluable. While managing a young family and changes in personal circumstances, she has shaken the tree to develop wide ranging opportunities for meeting the local business community, enhancing understanding of our work and our reputation, and generating new income streams. Membership of Somerset Chamber of Commerce has introduced new friends and benefactors. To mark seventy years of Samaritans listening, we held a memorable cake and prosecco gathering at the ever-welcoming Worlds End pub, which was well attended by local businesses, some who have already asked for talks and even offered generous donations. Taunton Round Table were welcomed to the branch in the spring when we talked to about twenty-five guests about our work and plans for the branch. We are proud to be their chosen charity in the coming year and to be part of their Gala Dinner in the autumn which we hope will raise a significant sum to support our plans to develop the branch to make it more accessible on the ground floor.

Ella is a driven, goal-focused character and I am glad to have her on our leadership team. Fundraising and awareness remain chief goals and significant challenges as we strive to meet the running costs from donations and collections alone. We are grateful to the many volunteers who give their time to supporting callers but who also make a financial contribution to the branch. There are many ways to help with this including the restored 'trading post,' lottery draw, and regular quizzes supported by our wonderful friends at the Order of the Moose, at Moose Hall. Every little bit really does help. Tracey ran the Brighton Marathon, Nicola the Taunton 10K and Frances stretched her dog Molly to her limit for the Samaritans dog walking challenge in November. We have been generously endowed by friends around the county, through their own fundraising efforts in their community, art shows or through collections at talks, after funeral services or in bequests. In the past year, we have mourned the loss of dear friends and recent Samaritans, Kim, and Nell.



SAMARITANS OF TAUNTON AND SOMERSET

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2024

Achievements and Performance – continued

Roz stepped into Sid's considerable Treasurer's brogues last July and I must record my thanks to her for taking on this complex and demanding role. Banking should have gotten easier over the years, but it is no longer easy to pass on cash donations which so often arrive in buckets in the back office! We are grateful for QR codes, Sum-Up machines and the Enthuse fundraising platforms which keep money coming in digitally, but we will continue to stand a post on collection days, in high streets and supermarkets, to raise awareness around the local community.



Several volunteers have struggled to return to the branch since COVID times and it is with sadness that they feel they need to step away from the phones. I can only imagine the hole that leaves in one's life, and I am keen to offer any departing friend the chance to stay in touch with our branch through our currently embryonic Friends of Taunton Samaritans group. My hope is that they will stay connected with our business and feel their connection to something of such personal significance. At the very least we will aim to run a couple of friends events each year, on witty dates such as 11/6 and 12/3, or even Samaritans Awareness Day, 24/7.

Our branch in Wood Street is loved by our volunteers who feel it is a home from home, offering a comfortable and welcoming environment. This is only possible because our DD for Premises, the amazing Douglas, attends its business with such care and attention. To remain compliant these days is no mean feat, so his attention to the monthly checks and annual services are essential and appreciated. This does Douglas no justice! He is a dynamo who works tirelessly behind the scenes to look after us. As they say, "Nobody knows what I do until I don't do it." So true for Douglas.



Completing the leadership team are Eliza, DD for Leaders, Dora, DD for Volunteer Care and Glenda, Vice Director with overview of volunteers. We could not wish for three more dedicated, skilled and caring leaders in our branch. The welfare of our volunteers is uppermost in their considerations, and they work quietly and assertively, often behind the scenes, to connect with folk who might be struggling, to offer flexible support and encouragement and to engender feelings of being valued which are so important to us all.

Exciting times lie ahead. We will establish a Lead for EDI in the autumn and we will all undertake mandatory training in this area next year. This complements our wider aims around inclusivity, to encourage a diverse range of people to work in Wood Street.

I could name so many people who make such a contribution in our branch, in all realms of our shared lives. Your efforts, expertise and investment are deeply appreciated.

To close it is important to list the agreed actions from our successful Branch Review. By doing so I am challenging our BLT and all volunteers to step up and meet these goals. I hope to report our considerable progress this time next year and to record twelve more enjoyable months of shared growth.

- Build on the Samaritan's life journey - "One pathway ethos".
- Develop teams within each Directorate.
- Develop EDI within the Branch.



SAMARITANS OF TAUNTON AND SOMERSET

FOR THE YEAR ENDED 31 MARCH 2024

REPORT OF THE TRUSTEES

Achievements and Performance -- continued

- Investigate the opportunity to create a more inclusive and accessible environment.
- Maintain and sustain the quality of service delivered by the Branch.

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.

Treasurer's Report

The underlying income at £33,980 is in line with previous years, we have had a really good year due to the many efforts of our volunteers.

Fundraising has been exceptional this year due to sponsorships and outside collections. We have also received several unexpected donations which have helped greatly towards our running costs.

As a result, we made an unrestricted surplus of £7,620.

Expenditure was more or less in line with expectations, however it costs the charity about £45,000 per year to run and maintain the branch therefore all income is important and we are extremely grateful for all the monies we receive.

SAMARITANS OF TAUNTON AND SOMERSETREPORT OF THE TRUSTEESFOR THE YEAR ENDED 31 MARCH 2024Responsibilities 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.

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 £142,077 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

.....
A. Hallows
Trustee

20 August 2024

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 2024 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 T Bell CTA ATT (fellow)
Westcotts
Chartered Accountants
7 Castle Street
Bridgwater

20 August 2024

SAMARITANS OF TAUNTON AND SOMERSET

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31ST MARCH 2024

		Year ended 31 March 2024			Year ended 31 March 2023		
		Unrestricted Funds £	Restricted Funds £	Total Funds £	Unrestricted Funds £	Restricted Funds £	Total Funds £
	Notes						
Income							
Income from donations and legacies:							
Grants		-	-	-	-	7,907	7,907
Donations and gifts		21,781	-	21,781	22,320	-	22,320
Covenants and gift aid		2,152	-	2,152	6,024	-	6,024
		<u>23,933</u>	<u>-</u>	<u>23,933</u>	<u>28,344</u>	<u>7,907</u>	<u>36,251</u>
Income from charitable activities:							
Fundraising		8,215	-	8,215	4,362	-	4,362
Other income:							
Bank interest receivable		1,395	-	1,395	1,093	-	1,093
Other activities		437	-	437	1,586	-	1,586
		<u>33,980</u>	<u>-</u>	<u>33,980</u>	<u>35,385</u>	<u>7,907</u>	<u>43,292</u>
Total Income							
Expenditure							
Expenditure on raising funds		<u>4,612</u>	<u>1,453</u>	<u>6,065</u>	<u>3,626</u>	<u>1,453</u>	<u>5,079</u>
Expenditure on charitable activities:							
Outreach		522	363	885	700	363	1,063
Advertising and publicity		1,881	1,089	2,970	207	4,066	4,273
Operational costs		6,508	3,633	10,141	8,582	3,633	12,215
Training costs		871	363	1,234	1,641	363	2,004
Volunteer expenses		7,100	363	7,463	7,218	7,592	14,810
Branch contribution		3,857	-	3,857	21,065	-	21,065
		<u>20,739</u>	<u>5,811</u>	<u>26,550</u>	<u>39,413</u>	<u>16,017</u>	<u>55,430</u>
Governance costs	2	1,009	-	1,009	987	-	987
Donation to North Devon branch		-	-	-	3,000	-	3,000
		<u>26,360</u>	<u>7,264</u>	<u>33,624</u>	<u>44,026</u>	<u>17,470</u>	<u>64,496</u>
Total Expenditure							
Net Income/(Expenditure)		7,620	(7,264)	356	(11,641)	(9,563)	(21,204)
Other Recognised Gains/(Losses)							
Gain on revaluation of fixed assets		-	-	-	-	-	-
		<u>7,620</u>	<u>(7,264)</u>	<u>356</u>	<u>(11,641)</u>	<u>(9,563)</u>	<u>(21,204)</u>
Net Movement in Funds							
Reconciliation of Funds:							
Total Funds brought forward		134,457	197,610	332,067	146,098	207,173	353,271
Transfer between funds		-	-	-	-	-	-
		<u>142,077</u>	<u>190,346</u>	<u>332,423</u>	<u>134,457</u>	<u>197,610</u>	<u>332,067</u>
Total Funds carried forward							
	5						

The notes on pages 13 to 18 form part of these accounts.

SAMARITANS OF TAUNTON AND SOMERSETBALANCE SHEETAS AT 31ST MARCH 2024

	Notes	2024		2023	
		£	£	£	£
Fixed Assets					
Tangible fixed assets	4		188,948		197,757
Current Assets					
Debtors			-		-
Prepayments			1,058		1,014
Short term bank deposits			106,274		134,707
Cash at bank and in hand			57,746		16,684
			<u>165,078</u>		<u>152,405</u>
Liabilities - Amounts falling due within one year			<u>(21,603)</u>		<u>(18,095)</u>
Net current assets			<u>143,475</u>		<u>134,310</u>
Net assets			<u><u>332,423</u></u>		<u><u>332,067</u></u>
Funds					
Unrestricted funds	5		142,077		134,457
Restricted funds	5		61,429		64,241
Revaluation reserve	5		128,917		133,369
			<u><u>332,423</u></u>		<u><u>332,067</u></u>

Approved by the Trustees on 20 August 2024 and signed on their behalf by:

A. Hallows
Director

S. Burge
Treasurer

The notes on pages 13 to 18 form part of these accounts.

SAMARITANS OF TAUNTON AND SOMERSET

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2024

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 2024

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	<u>GOVERNANCE COSTS</u>	<u>2024</u>	<u>2023</u>
		£	£
	AGM Expenses	332	458
	Independent Examiner's Fee	642	600
	Legal Fees	<u>35</u>	<u>(71)</u>
		1,009	987
		=====	=====

SAMARITANS OF TAUNTON AND SOMERSET

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

3 BREAKDOWN OF COSTS BY ACTIVITY

	Basis of Allocation of Support Costs % of Volunteer Time	Direct Costs 2024 £	Support Costs 2024 £	Total Costs 2024 £	Total Costs 2023 £
Cost of Generating Funds:					
Fundraising Costs	20.0%	2,521	3,544	6,065	5,079
Charitable Expenditure:					
Outreach	5.0%	-	885	885	1,063
Advertising and Publicity	15.0%	315	2,656	2,971	4,273
Operational Costs (including phone line)	50.0%	1,287	8,854	10,141	12,215
Training Costs	5.0%	349	885	1,234	2,004
Volunteer Expenses	5.0%	6,578	885	7,463	14,810
Branch Contribution		3,857	-	3,857	21,065
Donation to North Devon branch		-	-	-	3,000
Governance Costs		1,009	-	1,009	987
	100.0%	15,916	17,709	33,625	64,496

Support Costs Analysis:	2024 £	2023 £
Postage, Printing and Stationery	926	1,367
Repairs and Renewals	1,629	861
Cleaning and Housekeeping	710	1,015
Water, Light and Heat	4,048	5,869
Business Rates	-	472
Insurances	805	1,029
Office Telephones	552	678
Depreciation	8,809	9,976
Miscellaneous Office Costs	230	-
	17,709	21,265

SAMARITANS OF TAUNTON AND SOMERSET

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

4 TANGIBLE FIXED ASSETS

	Freehold Property £	Office Equipment, Furniture & Computers £	Total £
<u>Cost or Valuation</u>			
At 1 April 2023	200,000	50,272	250,272
Additions in Year	-	-	-
Revaluation	-	-	-
	<hr/>	<hr/>	<hr/>
At 31 March 2024	200,000	50,272	250,272
	<hr/>	<hr/>	<hr/>
<u>Depreciation</u>			
At 1 April 2023	6,452	46,063	52,515
Charge for Year	6,452	2,357	8,809
Revaluation	-	-	-
	<hr/>	<hr/>	<hr/>
At 31 March 2024	12,904	48,420	61,324
	<hr/>	<hr/>	<hr/>
<u>Net Book Value</u>			
At 31 March 2024	187,096	1,852	188,948
	<hr/>	<hr/>	<hr/>
At 31 March 2023	193,548	4,209	197,757
	<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 2024.

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 2024

5 RECONCILIATION OF FUNDS

	Balance 1 April 2023 £	Income £	Expenditure £	Transfer Between Funds £	Balance 31 March 2024 £
Unrestricted:					
General Fund	104,547	33,980	(26,360)	-	112,167
Designated Funds	29,910	-	-	-	29,910
	134,457	33,980	(26,360)	-	142,077
Restricted:					
Building Appeal	59,500	-	(2,000)	-	57,500
Hinkley Point C Community Fund	169	-	-	-	169
Pears Foundation Grant	1,581	-	(812)	-	769
GWR Grant	2,991	-	-	-	2,991
	64,241	-	(2,812)	-	61,429
Revaluation Reserve (Restricted):					
Revaluation of 16 Wood Street, Taunton	133,369	-	(4,452)	-	128,917
	133,369	-	(4,452)	-	128,917

Represented by:

	General Fund £	Designated Funds £	Restricted Funds £	Total £
Tangible Fixed Assets	1,764	-	187,184	188,948
Current Assets	132,006	29,910	3,162	165,078
Current Liabilities	(21,603)	-	-	(21,603)
	112,167	29,910	190,346	332,423

SAMARITANS OF TAUNTON AND SOMERSETNOTES TO THE ACCOUNTS (CONTINUED)FOR THE YEAR ENDED 31 MARCH 20246 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 2024 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.