

SAMARITANS OF LEICESTER, LEICESTERSHIRE AND RUTLAND

England & Wales · Charity number 1170691

Details

Other names	LEICESTER SAMARITANS
Status	Registered
Legal form	CIO
Registered	2016-12-12
Register	View on the Charity Commission register

Contact

Address	The Samaritans 1a Elmfield Avenue Leicester LE2 1RB
Phone	0116 270 5500
Email	leicester@samaritans.org
Website	https://www.samaritans.org/branches/leicester/

Activities

Objects: TO ENABLE PERSONS IN LEICESTER, LEICESTERSHIRE AND RUTLAND AND THE SURROUNDING AREA AS WELL AS ELSEWHERE WHO ARE EXPERIENCING FEELINGS OF DISTRESS OR DESPAIR, INCLUDING THOSE WHO MAY BE AT RISK OF SUICIDE, TO RECEIVE CONFIDENTIAL EMOTIONAL SUPPORT AT ANY TIME OF THE DAY OR NIGHT IN ORDER TO IMPROVE THEIR EMOTIONAL HEALTH AND TO REDUCE THE INCIDENCE OF SUICIDE; TO PROMOTE A BETTER UNDERSTANDING IN SOCIETY OF SUICIDE, SUICIDAL BEHAVIOUR AND THE VALUE OF EXPRESSING FEELINGS WHICH MAY OTHERWISE LEAD TO SUICIDE OR IMPAIRED EMOTIONAL HEALTH; AND TO COLLABORATE WITH AND SUPPORT SAMARITANS CENTRAL CHARITY AND ITS AFFILIATED BRANCHES IN FULFILLING THESE OBJECTS.

Activities: The Charity provides confidential emotional support to those who are experiencing feelings of distress or despair, including those who may be at risk of suicide, with the aim of improving their emotional health and reducing the incidence of suicide. The Charity operates a telephone helpline which is open 24 hours a day; 365 days a year. Our support allows contacts to explore difficult feelings.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives
- **Who:** The General Public/mankind

Geography

- Leicester City
- Leicestershire
- Rutland

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£201,083	£164,915	-	-
2024-03-31	£165,032	£155,560	-	-
2023-03-31	£127,159	£148,970	-	-
2022-03-31	£124,393	£137,212	-	-
2021-03-31	£152,414	£109,391	-	-

Trustees

Name	Role	Appointed
Bethan Painter		2023-06-29
David Alexander		2024-05-01
John Richardson		2018-03-01
Phil Grierson		2024-12-02
Rajesh Narendra Modha		2021-12-08
Sandesh Jesrani		2023-06-29
Sarah Anne Sheard		2021-05-01

Linked charities

- SAMARITANS OF LEICESTER (1170691-1)

SAMARITANS OF LEICESTER, LEICESTERSHIRE AND RUTLAND

England & Wales - Charity number 1170691

Accounts

Samaritans of Leicester, Leicestershire and Rutland
Financial Statements
Year Ended 31 March 2025

SAMARITANS

**Leicester, Leicestershire
& Rutland**

Charity registration number: 1170691

Contents

	Page
Charity Reference and Administrative Details	1
Trustees' Report	2
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8

Samaritans of Leicester, Leicestershire and Rutland

Charity Reference and Administrative Details

Year Ended 31 March 2025

Charity registration number	1170691
Trustees (who all served throughout the whole period unless otherwise stated)	B Painter D Alexander (appointed 1 May 2024) J Richardson P Grierson (appointed 2 December 2024) R N Modha S A Sheard S Jesrani
Registered office	1a Elmfield Avenue, Leicester, LE2 1RB
Independent Examiner	A Paul ACA
Bankers	National Westminster Bank plc, PO Box 71, 1 Granby Street, Leicester, LE1 9GT
Investment managers	CCLA Investment Managers Limited, 80 Cheapside, London, EC2V 6DZ

Samaritans of Leicester, Leicestershire and Rutland

Trustees' Report

Year Ended 31 March 2025

The Trustees present their annual report together with the financial statements of Samaritans of Leicester, Leicestershire and Rutland (the charity) for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (second edition - published in October 2019).

Objectives and activities

a. Policies and objectives

The objects of the Charity are:-

To enable persons in Leicester, Leicestershire and Rutland and the surrounding area as well as elsewhere who are experiencing feelings of distress or despair, including those who may be at risk of suicide, to receive confidential emotional support at any time of the day or night in order to improve their emotional health and to reduce the incidence of suicide; To promote a better understanding in society of suicide, suicidal behaviour and the value of expressing feelings which may otherwise lead to suicide or impaired emotional health; and To collaborate with and support Samaritans Central Charity and its affiliated branches in fulfilling these Objects.

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 future activities.

b. Volunteers

We would like to make a special mention of the dedication and commitment of the volunteers who give up so much of their time to keep the branch operational almost continually through the year.

Achievements and performance

a. Review of activities

The attached financial statements give details of the financial transactions in the year and the financial position of the charity at the year-end. The Branch's financial position remains secure – we received income from a range of sources and are not overly reliant on any single source.

This has enabled us to continue with the 24/7 service we provide throughout the year, almost without interruption.

Further details are published in the charity's Annual Report.

b. Investment policy and performance

The trustees consider that Charity funds run by specialist investment managers are the most appropriate types of investment for long term requirements of the branch.

Financial review (including reserves policy)

a. Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

Samaritans of Leicester, Leicestershire and Rutland

Trustees' Report

Year Ended 31 March 2025

b. Principal risks and uncertainties

The Trustees have recognised a number of financial risks facing the charity. The most significant financial risks are believed to be:

- In the event of a worldwide pandemic which could include lock-down and social distancing, several sources of income would be in jeopardy.
- A high proportion of the income of the charity is derived from donations from individuals and other charitable organisations. Were the charity to be the subject of negative press coverage (at either the local or national level) this could significantly reduce income from this source.
- The income from the shop might cease if premises or staff cease to be available.
- The income from the annual beer festival might cease if volunteers do not feel able to continue with it.
- The income from the Travel Scheme might cease if the taxation regime changes or if the Charity is instructed to stop the scheme.
- A considerable expenditure on the property might be required if a non-insured risk materialises, such as repair of a major structural fault.
- The income from Her Majesty's Prison and Probation Service (HMPPS) could be withdrawn.
- The value of the charity's financial investments might be greatly reduced by adverse stock market conditions.

The Trustees have listed these risks in the order of decreasing impact upon the need for financial reserves.

c. Reserves policy

The Trustees take the view that a prudent approach requires that the financial reserves of the charity have to be sufficient to allow a four-year recovery from a severe combination of the above risks taking place.

Their view is that within four years the branch management should be able to restore some proportion of the lost income and otherwise reduce the expenditure budget so that the charity remains a going concern. The Trustees are aware of the need for a vigilant and regular review of its reserves policy.

Structure, governance and management

a. Constitution

Samaritans of Leicester, Leicestershire and Rutland is registered with the Charity Commission (No 1170691) and is constituted by the Constitution dated 12 December 2016.

Samaritans of Leicester, Leicestershire and Rutland is Branch number 44.

b. Method of appointment or election of Trustees

The power to appoint and remove trustees is vested with the Members of the Charity.

c. Policies adopted for the induction and training of Trustees

The trustees are mindful of their duties in connection with the recruitment and training for trustees. New trustees are provided with the Charities Commission leaflet CC3 describing the responsibilities of charity trustees and access to an online internet training package for trustees of Samaritan branches.

d. Organisational structure and decision making

The trustees have the same full and unrestricted powers of investing and transferring investments as if they are beneficially entitled to the investments.

Samaritans of Leicester, Leicestershire and Rutland

Trustees' Report

Year Ended 31 March 2025

e. Risk management

The trustees acknowledge their responsibility to assess and manage the major risks which the Charity may face. We have received guidelines from the Central Office of Samaritans concerning the implementation of a Risk Management programme. This will continue to be a permanent feature of the business agenda until further notice.

A Health and Safety Review has been carried out and all volunteers have been advised of subsequent updates.

Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

The Charities Act 2011 requires the Trustees to prepare financial statements for each financial period. The Trustees have to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law), including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland. The trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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 Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

This report was approved by the Trustees on 4th September 2025 and signed on their behalf by:



D Alexander
Trustee



S Jesrani
Trustee

Samaritans of Leicester, Leicestershire and Rutland

Independent Examiner's Report

Year Ended 31 March 2025

Independent Examiner's Report to the Trustees of Samaritans of Leicester, Leicestershire and Rutland

I report to the charity trustees on my examination of the accounts of the above charity for the year ended 31 March 2025 which are set out on pages 6 to 15.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in any material respect:

- the accounting records were not kept in accordance with section 130 of the Act; or
- the accounts do not accord with the accounting records; or
- the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Andrew Paul ACA

4 September 2025

Samaritans of Leicester, Leicestershire and Rutland

Statement of Financial Activities

Year Ended 31 March 2025

	Note	2025 Restricted £	2025 Unrestricted £	2025 Total £	2024 Total £
Income from:					
Donations and legacies	2	-	96,299	96,299	73,938
Trading activities	3	-	97,876	97,876	84,443
Investments	4	-	6,908	6,908	6,651
Total income		-	201,083	201,083	165,032
Expenditure on:					
Raising funds	5	-	65,778	65,778	69,253
Charitable activities	6	-	99,137	99,137	86,307
Total expenditure		-	164,915	164,915	155,560
Net (deficit) / income before investment gains / (losses)		-	36,168	36,168	9,472
Net gains / (losses) on investments	11	-	9,572	9,572	4,958
Transfer between funds	15	-	-	-	-
Net movement in funds	15	-	45,740	45,740	14,430
Reconciliation of funds:					
Total funds brought forward	15	4,883	372,246	377,129	362,699
Total funds carried forward	15	4,883	417,986	422,869	377,129

All income and expenditure derive from continuing activities.

Samaritans of Leicester, Leicestershire and Rutland

Balance Sheet

At 31 March 2025

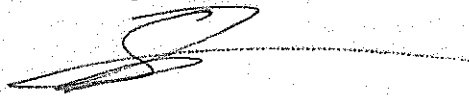
	Note	2025 £	2024 £
Fixed assets			
Tangible assets	10	133,782	110,737
Investments	11	275,419	185,778
		<u>409,201</u>	<u>296,515</u>
Current assets			
Debtors	12	8,717	9,363
Cash at bank and in hand		17,066	88,492
		<u>25,783</u>	<u>97,855</u>
Creditors: amounts falling due within one year	13	(12,115)	(17,241)
Net current assets		<u>13,668</u>	<u>80,614</u>
Net assets		<u>422,869</u>	<u>377,129</u>
Charity Funds			
Unrestricted funds	15		
- General		417,986	372,246
- Designated funds		-	-
		<u>417,986</u>	<u>372,246</u>
Restricted funds	15	4,883	4,883
Total charity funds	15	<u>422,869</u>	<u>377,129</u>

The financial statements were approved by the trustees on 4th September 2025 and signed on their behalf by:



D Alexander

Trustee



S Jesrani

Trustee

The notes on pages 8 to 15 form part of these financial statements.

Samaritans of Leicester, Leicestershire and Rutland

Notes to the Financial Statements

Year Ended 31 March 2025

1 Summary of significant accounting policies

(a) Basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared to give a 'true and fair' view in accordance 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 (FRS 102) (second edition - issued in October 2019), the Charities Act 2011 and UK Generally Accepted Practice.

The charity does not include a cash flow statement on the grounds that it is a small charity.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

(b) Funds

General unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes. Designated funds are unrestricted funds that have been assigned by the trustees for a particular purpose.

Restricted funds are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The aim and use of each restricted fund is set out in the notes to the financial statements.

(c) Income recognition

All income is included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations or grants to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation or grant and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102).

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised unless it is not possible to measure the amount expected to be distributed.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Investment income is earned through holding assets for investment purposes such as shares and property. It includes dividends, interest and rent. Where it is not practicable to identify investment management costs incurred within a scheme with reasonable accuracy the investment income is reported net of these costs. It is included when the amount can be measured reliably. Interest income is recognised using the effective interest method and dividend and rent income is recognised as the charity's right to receive payment is established.

Samaritans of Leicester, Leicestershire and Rutland

Notes to the Financial Statements

Year Ended 31 March 2025

(d) Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

(e) Support costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at Samaritans Central Office. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

The analysis of these costs is included in note 7.

(f) Tangible fixed assets

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Freehold property	2% pa straight line
Fixtures and fittings	10% pa straight line
Computer equipment	33 ¹ / ₃ % straight line

(g) Investments

Investments are recognised initially at fair value which is normally the transaction price excluding transaction costs. Subsequently, they are measured at fair value with changes recognised in 'net gains / (losses) on investments' in the SoFA if the shares are publicly traded or their fair value can otherwise be measured reliably. Other investments are measured at cost less impairment.

(h) Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

(i) Leases

Rentals payable and receivable under operating leases are charged to the SoFA on a straight-line basis over the period of the lease.

Samaritans of Leicester, Leicestershire and Rutland

Notes to the Financial Statements

Year Ended 31 March 2025

(j) Going concern

The financial statements have been prepared on a going concern basis. The trustees have reviewed and considered relevant information, including the annual budget and future cash flows in making their assessment. In particular, the trustees have tested their cash flow analysis to take into account the impact on their business of possible scenarios alongside the measures that they can take to mitigate the impact.

Based on these assessments, given the measures that could be undertaken to mitigate adverse conditions, and the current resources available, the trustees have concluded that they can continue to adopt the going concern basis in preparing the annual report and accounts.

2 Income from donations and legacies

	2025 Total £	2024 Total £
Donations (non-Gift Aid)	16,415	33,196
Donations (Gift Aid)	16,114	14,854
Tax recovered	5,759	4,253
Legacies	48,700	10,100
Prisons	9,078	10,858
Other	233	677
	<u>96,299</u>	<u>73,938</u>

3 Income from trading activities

	2025 £	2024 £
Shop income	73,612	67,476
Beer Festival	10,068	8,711
Other	14,196	8,256
	<u>97,876</u>	<u>84,443</u>

4 Income from investments

	2025 £	2024 £
Income from investments	5,824	5,542
Bank deposit interest	1,084	1,109
	<u>6,908</u>	<u>6,651</u>

Samaritans of Leicester, Leicestershire and Rutland

Notes to the Financial Statements

Year Ended 31 March 2025

5 Expenditure on raising funds

	2025	2024
	£	£
Shop		
Wages	27,087	25,474
Rent	9,720	9,720
Rates	511	648
Service charges	1,728	1,728
Maintenance and small equipment	1,478	890
Gift aid equipment, license	884	691
Gas and electricity	4,231	9,122
Telephone	339	334
Waste disposal	1,444	1,377
Sundry expenses	2,771	2,606
Costs of operating shop	50,193	52,590
Beer Festival	3,780	3,566
Bid writing service	1,200	3,600
Other	585	575
Share of support costs	10,020	8,922
	65,778	69,253

6 Expenditure on charitable activities

	2025	2024
	Total	Total
	£	£
HMPPS Prison Support fund expenses	1,744	1,113
Schools	-	10
Conference, meeting and training expenses	1,937	3,476
Outreach	5,224	1,122
Advertising	36	286
Share of support costs	90,196	80,300
	99,137	86,307

Samaritans of Leicester, Leicestershire and Rutland

Notes to the Financial Statements

Year Ended 31 March 2025

7 Support costs

	2025	2024
	£	£
Branch consumables	3,309	3,695
Gas, electricity and water	5,132	5,635
Insurance	1,867	1,912
Telephone and email	3,733	4,850
Computer maintenance, repairs and renewals	7,918	6,303
Central Office charge	2,648	7,921
Wages	29,766	24,186
Travelling expenses	18,877	16,104
Cleaning and waste disposal	4,128	3,749
Printing, stationery and postage	1,712	1,798
Depreciation	16,877	10,034
Directorate expenses	175	111
Legal and professional fees	660	1,966
Sundry costs	3,066	459
AGM	348	499
	<u>100,216</u>	<u>89,222</u>

Allocation of support costs

	2025	2024
	£	£
Expenditure on raising funds (10%)	10,020	8,922
Expenditure on charitable activities (90%)	90,196	80,300
	<u>100,216</u>	<u>89,222</u>

8 Staff costs and employee benefits

The average number of employees during both periods was 5 and the full-time equivalent was 2.5.

The total staff costs and employees' benefits were as follows:

	2025	2024
	£	£
Wages and salaries and social security	56,034	48,991
Defined contribution pension costs	819	669
	<u>56,853</u>	<u>49,660</u>

No employee in either period received remuneration amounting to more than £60,000.

Samaritans of Leicester, Leicestershire and Rutland

Notes to the Financial Statements

Year Ended 31 March 2025

9 Trustees' and key management personnel remuneration and expenses

The trustees, who constitute key management personnel, neither received nor waived any remuneration during the current or previous year.

Key management personnel are those with the authority and responsibility for planning, directing and controlling the activities of the charity. The total amount of employee benefits received by key management personnel is £Nil (2024 - £Nil). There were no related party transactions during the current or previous year.

10 Tangible fixed assets

	Freehold property	Fixtures, fittings & computer equipment	Total
	£	£	£
Cost or valuation:			
At 1 April 2024	142,527	99,141	241,668
Additions	274	39,648	39,922
At 31 March 2025	142,801	138,789	281,590
Depreciation:			
At 1 April 2024	37,579	93,352	130,931
Charge for the year	2,856	14,021	16,877
At 31 March 2025	40,435	107,373	147,808
Net book value:			
At 31 March 2025	102,366	31,416	133,782
At 31 March 2024	104,948	5,789	110,737

11 Fixed asset investments

	2025 £	2024 £
COIF Investment Fund	-	40,480
M&G Charifund	78,222	75,016
M&G Charifund Accumulation Units	42,543	38,416
M & G Charibond fund	32,611	31,866
Insignis Asset Management	80,041	-
A J Bell Securities	42,002	-
	275,419	185,778

The investments are listed on the London Stock Exchange and are stated at mid-market value.

Samaritans of Leicester, Leicestershire and Rutland

Notes to the Financial Statements

Year Ended 31 March 2025

12 Debtors

	2025	2024
	£	£
Debtors	68	-
Prepayments	8,649	9,363
	<u>8,717</u>	<u>9,363</u>

13 Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	12,115	17,241
	<u>12,115</u>	<u>17,241</u>

14 Operating leases

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2025	2024
	£	£
Not later than one year	954	954
	<u>954</u>	<u>954</u>

Samaritans of Leicester, Leicestershire and Rutland

Notes to the Financial Statements

Year Ended 31 March 2025

15 Fund reconciliation

	Balance at 1 April 2024 £	Income £	Expenditure £	Revaluation Gain £	Transfer between funds £	Balance at 31 March 2025 £
Restricted						
Schools fund	4,883	-	-	-	-	4,883
	<u>4,883</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,883</u>
Unrestricted						
General	372,246	201,083	164,915	9,572	-	417,986
	<u>372,246</u>	<u>201,083</u>	<u>164,915</u>	<u>9,572</u>	<u>-</u>	<u>417,986</u>
Total	<u>377,129</u>	<u>201,083</u>	<u>164,915</u>	<u>9,572</u>	<u>-</u>	<u>422,869</u>

The schools fund is an accumulation of donor imposed restricted grants from charitable trusts to be used to fund the branch's schools outreach programme.

16 Pension commitments

The charity operates a defined contribution pension plan for its employees. The assets of the scheme are held separately from those of the charity in an independently administered fund. The amount recognised as an expense in the period was £819 (2024 - £669).

SAMARITANS OF LEICESTER, LEICESTERSHIRE AND RUTLAND

England & Wales - Charity number 1170691

Accounts

Samaritans of Leicester, Leicestershire and Rutland
Financial Statements
Year Ended 31 March 2024



Charity registration number: 1170691

Contents

	Page
Charity Reference and Administrative Details	1
Trustees' Report	2
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8

Samaritans of Leicester, Leicestershire and Rutland

Charity Reference and Administrative Details

Year Ended 31 March 2024

Charity registration number	1170691
Trustees (who all served throughout the whole period unless otherwise stated)	G Brookes (resigned 27 June 2024) B Painter (appointed 29 June 2023) D Gallagher (resigned 29 June 2023) R N Modha J Richardson J Sandford (resigned 29 June 2023) S Seaton (resigned 27 June 2024) S A Sheard S Jesrani
Registered office	1a Elmfield Avenue, Leicester, LE2 1RB
Independent Examiner	A Paul ACA
Bankers	National Westminster Bank plc, PO Box 71, 1 Granby Street, Leicester, LE1 9GT
Investment managers	CCLA Investment Managers Limited, 80 Cheapside, London, EC2V 6DZ

Samaritans of Leicester, Leicestershire and Rutland

Trustees' Report

Year Ended 31 March 2024

The Trustees present their annual report together with the financial statements of Samaritans of Leicester, Leicestershire and Rutland (the charity) for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (second edition - published in October 2019).

Objectives and activities

a. Policies and objectives

The objects of the Charity are:-

To enable persons in Leicester, Leicestershire and Rutland and the surrounding area as well as elsewhere who are experiencing feelings of distress or despair, including those who may be at risk of suicide, to receive confidential emotional support at any time of the day or night in order to improve their emotional health and to reduce the incidence of suicide; To promote a better understanding in society of suicide, suicidal behaviour and the value of expressing feelings which may otherwise lead to suicide or impaired emotional health; and To collaborate with and support Samaritans Central Charity and its affiliated branches in fulfilling these Objects.

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 future activities.

b. Volunteers

We would like to make a special mention of the dedication and commitment of the volunteers who give up so much of their time to keep the branch operational almost continually through the year.

Achievements and performance

a. Review of activities

The attached financial statements give details of the financial transactions in the year and the financial position of the charity at the year-end. The Branch's financial position remains secure – we received income from a range of sources and are not overly reliant on any single source.

This has enabled us to continue with the 24/7 service we provide throughout the year, almost without interruption.

Further details are published in the charity's Annual Report.

b. Investment policy and performance

The trustees consider that Charity funds run by specialist investment managers are the most appropriate types of investment for long term requirements of the branch.

Financial review (including reserves policy)

a. Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

Samaritans of Leicester, Leicestershire and Rutland

Trustees' Report

Year Ended 31 March 2024

b. Principal risks and uncertainties

The Trustees have recognised a number of financial risks facing the charity. The most significant financial risks are believed to be:

- In the event of a worldwide pandemic which could include lock-down and social distancing, several sources of income would be in jeopardy.
- A high proportion of the income of the charity is derived from donations from individuals and other charitable organisations. Were the charity to be the subject of negative press coverage (at either the local or national level) this could significantly reduce income from this source.
- The income from the shop might cease if premises or staff cease to be available.
- The income from the annual beer festival might cease if volunteers do not feel able to continue with it.
- The income from the specialist fundraiser might cease if he chooses to withdraw from this work.
- The income from the Travel Scheme might cease if the taxation regime changes or if the Charity is instructed to stop the scheme.
- A considerable expenditure on the property might be required if a non-insured risk materialises, such as repair of a major structural fault.
- The income from Her Majesty's Prison and Probation Service (HMPPS) could be withdrawn.
- The value of the charity's financial investments might be greatly reduced by adverse stock market conditions.

The Trustees have listed these risks in the order of decreasing impact upon the need for financial reserves.

c. Reserves policy

The Trustees take the view that a prudent approach requires that the financial reserves of the charity have to be sufficient to allow a four-year recovery from a severe combination of the above risks taking place.

Their view is that within four years the branch management should be able to restore some proportion of the lost income and otherwise reduce the expenditure budget so that the charity remains a going concern. The Trustees are aware of the need for a vigilant and regular review of its reserves policy.

Structure, governance and management

a. Constitution

Samaritans of Leicester, Leicestershire and Rutland is registered with the Charity Commission (No 1170691) and is constituted by the Constitution dated 12 December 2016.

Samaritans of Leicester, Leicestershire and Rutland is Branch number 44.

b. Method of appointment or election of Trustees

The power to appoint and remove trustees is vested with the Members of the Charity.

c. Policies adopted for the induction and training of Trustees

The trustees are mindful of their duties in connection with the recruitment and training for trustees. New trustees are provided with the Charities Commission leaflet CC3 describing the responsibilities of charity trustees and access to an online internet training package for trustees of Samaritan branches.

d. Organisational structure and decision making

The trustees have the same full and unrestricted powers of investing and transferring investments as if they are beneficially entitled to the investments.

Samaritans of Leicester, Leicestershire and Rutland

Trustees' Report

Year Ended 31 March 2024

e. Risk management

The trustees acknowledge their responsibility to assess and manage the major risks which the Charity may face. We have received guidelines from the Central Office of Samaritans concerning the implementation of a Risk Management programme. This will continue to be a permanent feature of the business agenda until further notice.

A Health and Safety Review has been carried out and all volunteers have been advised of subsequent updates.

Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

The Charities Act 2011 requires the Trustees to prepare financial statements for each financial period. The Trustees have to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law), including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland. The trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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 Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

This report was approved by the Trustees on 27 January 2025 and signed on their behalf by:

R Modha

S Jesrani

Trustee

Trustee

Samaritans of Leicester, Leicestershire and Rutland

Independent Examiner's Report

Year Ended 31 March 2024

Independent Examiner's Report to the Trustees of Samaritans of Leicester, Leicestershire and Rutland

I report to the charity trustees on my examination of the accounts of the above charity for the year ended 31 March 2024 which are set out on pages 6 to 14.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in any material respect:

- the accounting records were not kept in accordance with section 130 of the Act; or
- the accounts do not accord with the accounting records; or
- the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Andrew Paul ACA

29 January 2025

Samaritans of Leicester, Leicestershire and Rutland

Statement of Financial Activities

Year Ended 31 March 2024

	Note	2024 Restricted £	2024 Unrestricted £	2024 Total £	2023 Total £
Income from:					
Donations and legacies	2	-	73,938	73,938	51,743
Trading activities	3	-	84,443	84,443	69,336
Investments	4	-	6,651	6,651	6,080
Total income		-	165,032	165,032	127,159
Expenditure on:					
Raising funds	5	-	69,253	69,253	60,986
Charitable activities	6	10	86,297	86,307	87,984
Total expenditure		10	155,550	155,560	148,970
Net (deficit) / income before investment gains / (losses)		(10)	9,482	9,472	(21,811)
Net gains / (losses) on investments	11	-	4,958	4,958	(8,823)
Transfer between funds	15	(57,153)	57,153	-	-
Net movement in funds	15	(57,163)	71,593	14,430	(30,634)
Reconciliation of funds:					
Total funds brought forward	15	62,046	300,653	362,699	393,333
Total funds carried forward	15	4,883	372,246	377,129	362,699

All income and expenditure derive from continuing activities.

Samaritans of Leicester, Leicestershire and Rutland

Balance Sheet

At 31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	10	110,737	46,425
Investments	11	185,778	180,820
		<hr/>	<hr/>
		296,515	227,245
Current assets			
Debtors	12	9,363	10,311
Cash at bank and in hand		88,492	134,365
		<hr/>	<hr/>
		97,855	144,676
Creditors: amounts falling due within one year	13	(17,241)	(9,222)
		<hr/>	<hr/>
Net current assets		80,614	135,454
		<hr/>	<hr/>
Net assets		377,129	362,699
		<hr/>	<hr/>
Charity Funds			
Unrestricted funds	15		
- General		372,246	288,653
- Designated funds		-	12,000
		<hr/>	<hr/>
		372,246	300,653
Restricted funds	15	4,883	62,046
		<hr/>	<hr/>
Total charity funds	15	377,129	362,699
		<hr/>	<hr/>

The financial statements were approved by the trustees on 27 January 2025 and signed on their behalf by:

R Modha

S Jesrani

Trustee

Trustee

The notes on pages 8 to 15 form part of these financial statements.

Samaritans of Leicester, Leicestershire and Rutland

Notes to the Financial Statements

Year Ended 31 March 2024

1 Summary of significant accounting policies

(a) Basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared to give a 'true and fair' view in accordance 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 (FRS 102) (second edition - issued in October 2019), the Charities Act 2011 and UK Generally Accepted Practice.

The charity does not include a cash flow statement on the grounds that it is a small charity.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

(b) Funds

General unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes. Designated funds are unrestricted funds that have been assigned by the trustees for a particular purpose.

Restricted funds are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The aim and use of each restricted fund is set out in the notes to the financial statements.

(c) Income recognition

All income is included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations or grants to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation or grant and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102).

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised unless it is not possible to measure the amount expected to be distributed.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Investment income is earned through holding assets for investment purposes such as shares and property. It includes dividends, interest and rent. Where it is not practicable to identify investment management costs incurred within a scheme with reasonable accuracy the investment income is reported net of these costs. It is included when the amount can be measured reliably. Interest income is recognised using the effective interest method and dividend and rent income is recognised as the charity's right to receive payment is established.

Samaritans of Leicester, Leicestershire and Rutland

Notes to the Financial Statements

Year Ended 31 March 2024

(d) Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

(e) Support costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at Samaritans Central Office. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

The analysis of these costs is included in note 7.

(f) Tangible fixed assets

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Freehold property	2% pa straight line
Fixtures and fittings	10% pa straight line
Computer equipment	33 ¹ / ₃ % straight line

(g) Investments

Investments are recognised initially at fair value which is normally the transaction price excluding transaction costs. Subsequently, they are measured at fair value with changes recognised in 'net gains / (losses) on investments' in the SoFA if the shares are publicly traded or their fair value can otherwise be measured reliably. Other investments are measured at cost less impairment.

(h) Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

(i) Leases

Rentals payable and receivable under operating leases are charged to the SoFA on a straight-line basis over the period of the lease.

Notes to the Financial Statements

Year Ended 31 March 2024

(j) Going concern

The financial statements have been prepared on a going concern basis. The trustees have reviewed and considered relevant information, including the annual budget and future cash flows in making their assessment. In particular, in response to the Covid-19 pandemic, the trustees have tested their cash flow analysis to take into account the impact on their business of possible scenarios brought on by the impact of Covid-19, alongside the measures that they can take to mitigate the impact.

Based on these assessments, given the measures that could be undertaken to mitigate the current adverse conditions, and the current resources available, the trustees have concluded that they can continue to adopt the going concern basis in preparing the annual report and accounts.

2 Income from donations and legacies

	2024 Total £	2023 Total £
Donations (non-Gift Aid)	33,196	25,606
Donations (Gift Aid)	14,854	16,945
Tax recovered	4,253	5,548
Legacies	10,100	-
Prisons	10,858	3,504
Other	677	140
	<hr/> 73,938 <hr/>	<hr/> 51,743 <hr/>

3 Income from trading activities

	2024 £	2023 £
Shop income	67,476	57,866
Beer Festival	8,711	6,887
Other	8,256	4,583
	<hr/> 84,443 <hr/>	<hr/> 69,336 <hr/>

4 Income from investments

	2024 £	2023 £
Income from investments	5,542	5,393
Bank deposit interest	1,109	687
	<hr/> 6,651 <hr/>	<hr/> 6,080 <hr/>

Samaritans of Leicester, Leicestershire and Rutland

Notes to the Financial Statements

Year Ended 31 March 2024

5 Expenditure on raising funds

	2024 £	2023 £
Shop		
Wages and national insurance	25,474	22,615
Rent	9,720	9,720
Rates	648	(1,049)
Service charges	1,728	1,728
Maintenance and small equipment	890	1,228
Gift aid equipment, license	691	289
Health and safety	-	228
Gas and electricity	9,122	4,652
Telephone	334	237
Waste disposal	1,377	1,295
Sundry expenses	2,606	1,620
Costs of operating shop	<u>52,590</u>	<u>42,563</u>
Beer Festival	3,566	5,254
Bid writing service	3,600	3,600
Other	575	495
Share of support costs	8,922	9,074
	<u>69,253</u>	<u>60,986</u>

6 Expenditure on charitable activities

	Restricted £	Unrestricted £	2024 Total £	2023 Total £
HMPPS Prison Support fund expenses	-	1,113	1,113	836
Schools	10	-	10	600
Conference, meeting and training expenses	-	3,476	3,476	3,267
Outreach	-	1,122	1,122	1,615
Advertising	-	286	286	-
Share of support costs	-	80,300	80,300	81,666
	<u>10</u>	<u>86,297</u>	<u>86,307</u>	<u>87,984</u>

Samaritans of Leicester, Leicestershire and Rutland

Notes to the Financial Statements

Year Ended 31 March 2024

7 Support costs

	2024 £	2023 £
Branch consumables	3,695	2,792
Gas, electricity and water	5,635	2,603
Insurance	1,912	1,794
Telephone and email	4,850	3,290
Computer maintenance, repairs and renewals	6,303	3,652
Central Office charge	7,921	11,943
Wages	24,186	24,054
Travelling expenses	16,104	19,051
Cleaning and waste disposal	3,749	3,495
Printing, stationery and postage	1,798	1,359
Depreciation	10,034	8,522
Directorate expenses	111	375
Legal and professional fees	1,966	7,107
Sundry costs	459	703
AGM	499	-
	89,222	90,740

Allocation of support costs

	2024 £	2023 £
Expenditure on raising funds (10%)	8,922	9,074
Expenditure on charitable activities (90%)	80,300	81,666
	89,222	90,740

8 Staff costs and employee benefits

The average number of employees during both periods was 5 and the full-time equivalent was 2.5.

The total staff costs and employees' benefits were as follows:

	2024 £	2023 £
Wages and salaries and social security	48,991	44,980
Defined contribution pension costs	669	581
	49,660	46,669

No employee in either period received remuneration amounting to more than £60,000.

Samaritans of Leicester, Leicestershire and Rutland

Notes to the Financial Statements

Year Ended 31 March 2024

9 Trustees' and key management personnel remuneration and expenses

The trustees, who constitute key management personnel, neither received nor waived any remuneration during the current or previous year. All expenses paid to trustees in the year (and the previous year) have been donated back to the charity in full. During the year, a spouse of one of the trustees was employed in the shop and was paid £370.

Key management personnel are those with the authority and responsibility for planning, directing and controlling the activities of the charity. The total amount of employee benefits received by key management personnel is £Nil (2023 - £Nil). Apart from the expenses and spouse's salary mentioned above, there were no related party transactions during the current or previous year.

10 Tangible fixed assets

	Freehold property	Fixtures, fittings & computer equipment	Total
	£	£	£
Cost or valuation:			
At 1 April 2023	72,252	95,070	167,322
Additions	70,275	4,071	74,346
At 31 March 2024	142,527	99,141	241,668
Depreciation:			
At 1 April 2023	34,728	86,169	120,897
Charge for the year	2,851	7,183	10,034
At 31 March 2024	37,579	93,352	130,931
Net book value:			
At 31 March 2024	104,948	5,789	110,737
At 31 March 2023	37,524	8,901	46,425

11 Fixed asset investments

	COIF Investment Fund £	M&G Charifund Income Units £	M&G Charifund Acc. Units £	M&G Charibond Fund £	Total £
Valuation					
At 1 April 2023	37,120	76,412	36,832	30,456	180,820
Revaluation	3,360	(1,396)	1,584	1,410	4,958
At 31 March 2024	40,480	75,016	38,416	31,866	185,778

The investments are listed on the London Stock Exchange and are stated at mid-market value.

12 Debtors

	2024 £	2023 £
Prepayments	9,363	10,311

Samaritans of Leicester, Leicestershire and Rutland

Notes to the Financial Statements

Year Ended 31 March 2024

13 Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	17,241	9,222

14 Operating leases

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2024 £	2023 £
Not later than one year	954	954

15 Fund reconciliation

	Balance at 1 April 2023 £	Income £	Expenditure £	Revaluation Gain £	Transfer between funds £	Balance at 31 March 2024 £
Restricted						
Schools fund	4,893	-	10	-	-	4,883
Branch renovation fund	57,153	-	-	-	(57,153)	-
	62,046	-	10	-	(57,153)	4,883
Unrestricted						
General	288,653	165,032	155,550	4,958	69,153	372,246
Designated	12,000	-	-	-	(12,000)	-
	300,653	165,032	155,550	4,958	57,153	372,246
Total	362,699	165,032	155,560	4,958	-	377,129

The **schools fund** is an accumulation of donor imposed restricted grants from charitable trusts to be used to fund the branch's schools outreach programme.

The **branch renovation fund** is an accumulation of donor imposed restricted grants from charitable trusts to be used to create disabled access to and renovation of the branch's ground floor at Elmfield Avenue. The renovation was completed in the year, thus releasing the restriction of the fund.

The **designated fund** is a legacy that was received and which, although no formal restriction was placed on the funds, a request was made to spend the funds on something specific. Therefore, the trustees have agreed to use these funds towards the branch renovation. As the renovation was completed in the year, these designated funds have been transferred to general unrestricted funds.

16 Pension commitments

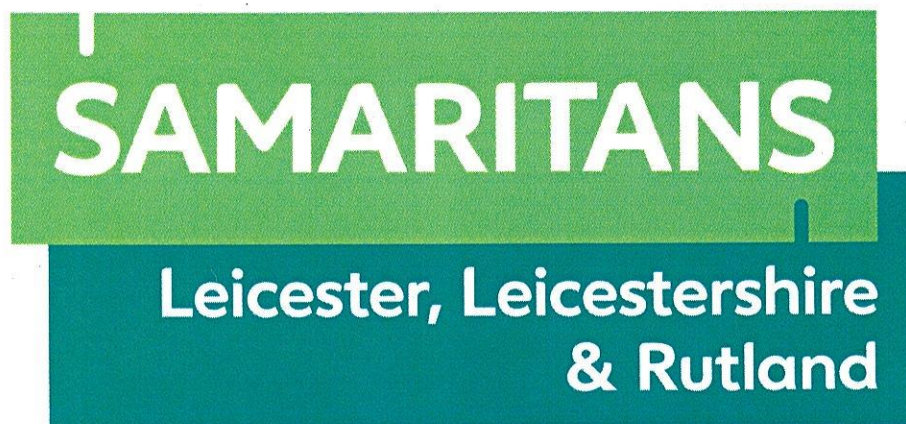
The charity operates a defined contribution pension plan for its employees. The assets of the scheme are held separately from those of the charity in an independently administered fund. The amount recognised as an expense in the period was £669 (2023 - £581).

SAMARITANS OF LEICESTER, LEICESTERSHIRE AND RUTLAND

England & Wales - Charity number 1170691

Accounts

Samaritans of Leicester, Leicestershire and Rutland
Financial Statements
Year Ended 31 March 2023



Charity registration number: 1170691

Contents

	Page
Charity Reference and Administrative Details	1
Trustees' Report	2
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8

Samaritans of Leicester, Leicestershire and Rutland

Charity Reference and Administrative Details

Year Ended 31 March 2023

Charity registration number	1170691
Trustees (who all served throughout the whole period unless otherwise stated)	G Brookes D Gallagher R Modha J Richardson J Sandford S Seaton S Sheard J Wilcox (resigned 23 June 2022)
Registered office	1a Elmfield Avenue, Leicester, LE2 1RB
Independent Examiner	A Paul ACA
Bankers	National Westminster Bank plc, PO Box 71, 1 Granby Street, Leicester, LE1 9GT
Investment managers	CCLA Investment Managers Limited, 80 Cheapside, London, EC2V 6DZ

Samaritans of Leicester, Leicestershire and Rutland

Trustees' Report

Year Ended 31 March 2023

The Trustees present their annual report together with the financial statements of Samaritans of Leicester, Leicestershire and Rutland (the charity) for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (second edition - published in October 2019).

Objectives and activities

a. Policies and objectives

The objects of the Charity are:-

To enable persons in Leicester, Leicestershire and Rutland and the surrounding area as well as elsewhere who are experiencing feelings of distress or despair, including those who may be at risk of suicide, to receive confidential emotional support at any time of the day or night in order to improve their emotional health and to reduce the incidence of suicide; To promote a better understanding in society of suicide, suicidal behaviour and the value of expressing feelings which may otherwise lead to suicide or impaired emotional health; and To collaborate with and support Samaritans Central Charity and its affiliated branches in fulfilling these objects.

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 future activities.

b. Volunteers

We would like to make a special mention of the dedication and commitment of the volunteers who give up so much of their time to keep the branch operational almost continually through the year.

Achievements and performance

a. Review of activities

The attached financial statements give details of the financial transactions in the year and the financial position of the charity at the year-end. The Branch's financial position remains secure – we received income from a range of sources and are not overly reliant on any single source.

This has enabled us to continue with the 24/7 service we provide throughout the year, almost without interruption. During the year we held 19,691 conversations by phone and we answered 1,068 emails.

Further details are published in the charity's Annual Report.

b. Investment policy and performance

The trustees consider that Charity funds run by specialist investment managers are the most appropriate types of investment for long term requirements of the branch.

Financial review (including reserves policy)

a. Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

Samaritans of Leicester, Leicestershire and Rutland

Trustees' Report

Year Ended 31 March 2023

b. Principal risks and uncertainties

The Trustees have recognised a number of financial risks facing the charity. The most significant financial risks are believed to be:

- In the event of a worldwide pandemic which could include lock-down and social distancing, several sources of income would be in jeopardy.
- A high proportion of the income of the charity is derived from donations from individuals and other charitable organisations. Were the charity to be the subject of negative press coverage (at either the local or national level) this could significantly reduce income from this source.
- The income from the shop might cease if premises or staff cease to be available.
- The income from the annual beer festival might cease if volunteers do not feel able to continue with it.
- The income from the specialist fundraiser might cease if he chooses to withdraw from this work.
- The income from the Travel Scheme might cease if the taxation regime changes or if the Charity is instructed to stop the scheme.
- A considerable expenditure on the property might be required if a non-insured risk materialises, such as repair of a major structural fault.
- The income from Her Majesty's Prison and Probation Service (HMPPS) could be withdrawn.
- The value of the charity's financial investments might be greatly reduced by adverse stock market conditions.

The Trustees have listed these risks in the order of decreasing impact upon the need for financial reserves.

c. Reserves policy

The Trustees take the view that a prudent approach requires that the financial reserves of the charity have to be sufficient to allow a four-year recovery from a severe combination of the above risks taking place.

Their view is that within four years the branch management should be able to restore some proportion of the lost income and otherwise reduce the expenditure budget so that the charity remains a going concern. The Trustees are aware of the need for a vigilant and regular review of its reserves policy.

Structure, governance and management

a. Constitution

Samaritans of Leicester, Leicestershire and Rutland is registered with the Charity Commission (No 1170691) and is constituted by the Constitution dated 12 December 2016.

Samaritans of Leicester, Leicestershire and Rutland is Branch number 44.

b. Method of appointment or election of Trustees

The power to appoint and remove trustees is vested with the Members of the Charity.

c. Policies adopted for the induction and training of Trustees

The trustees are mindful of their duties in connection with the recruitment and training for trustees. New trustees are provided with the Charities Commission leaflet CC3 describing the responsibilities of charity trustees and access to an online internet training package for trustees of Samaritan branches.

d. Organisational structure and decision making

The trustees have the same full and unrestricted powers of investing and transferring investments as if they are beneficially entitled to the investments.

Samaritans of Leicester, Leicestershire and Rutland

Trustees' Report

Year Ended 31 March 2023

The trustees acknowledge their responsibility to assess and manage the major risks which the Charity may face. We have received guidelines from the Central Office of Samaritans concerning the implementation of a Risk Management programme. This will continue to be a permanent feature of the business agenda until further notice.

A Health and Safety Review has been carried out and all volunteers have been advised of subsequent updates.

Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

The Charities Act 2011 requires the Trustees to prepare financial statements for each financial period. The Trustees have to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law), including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland. The trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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 Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

This report was approved by the Trustees on 29 June 2023 and signed on their behalf by:

R Modha



Trustee

S Sheard



Trustee

Samaritans of Leicester, Leicestershire and Rutland

Independent Examiner's Report

Year Ended 31 March 2023

Independent Examiner's Report to the Trustees of Samaritans of Leicester, Leicestershire and Rutland

I report to the charity trustees on my examination of the accounts of the above charity for the year ended 31 March 2023 which are set out on pages 6 to 14.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in any material respect:

- the accounting records were not kept in accordance with section 130 of the Act; or
- the accounts do not accord with the accounting records; or
- the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Andrew Paul ACA

29 June 2023

Samaritans of Leicester, Leicestershire and Rutland

Statement of Financial Activities

Year Ended 31 March 2023

	Note	2023 Restricted £	2023 Unrestricted £	2023 Total £	2022 Total £
Income from:					
Donations and legacies	2	-	51,743	51,743	62,026
Trading activities	3	-	69,336	69,336	57,425
Investments	4	-	6,080	6,080	4,942
Total income		-	127,159	127,159	124,393
Expenditure on:					
Raising funds	5	-	60,986	60,986	54,535
Charitable activities	6	600	87,384	87,984	82,677
Total expenditure		600	148,370	148,970	137,212
Net (deficit) / income before investment gains / (losses)		(600)	(21,211)	(21,811)	(12,819)
Net gains / (losses) on investments	11	-	(8,823)	(8,823)	12,426
Net movement in funds	15	(600)	(30,034)	(30,634)	(393)
Reconciliation of funds:					
Total funds brought forward	15	62,646	330,687	393,333	393,726
Total funds carried forward	15	62,046	300,653	362,699	393,333

All income and expenditure derive from continuing activities.

Samaritans of Leicester, Leicestershire and Rutland

Balance Sheet

At 31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	10	46,425	13,839
Investments	11	180,820	189,643
		<u>227,245</u>	<u>203,482</u>
Current assets			
Debtors	12	10,311	8,187
Cash at bank and in hand		134,365	189,735
		<u>144,676</u>	<u>197,922</u>
Creditors: amounts falling due within one year	13	<u>(9,222)</u>	<u>(8,071)</u>
Net current assets		<u>135,454</u>	<u>189,851</u>
Net assets		<u>362,699</u>	<u>393,333</u>
Charity Funds			
Unrestricted funds	15		
- General		288,653	318,687
- Designated funds		12,000	12,000
		<u>300,653</u>	<u>330,687</u>
Restricted funds	15	62,046	62,646
Total charity funds	15	<u>362,699</u>	<u>393,333</u>

The financial statements were approved by the trustees on 29 June 2023 and signed on their behalf by:

R Modha
Trustee



S Sheard
Trustee



The notes on pages 8 to 15 form part of these financial statements.

Samaritans of Leicester, Leicestershire and Rutland

Notes to the Financial Statements

Year Ended 31 March 2023

1 Summary of significant accounting policies

(a) Basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared to give a 'true and fair' view in accordance 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 (FRS 102) (second edition - issued in October 2019), the Charities Act 2011 and UK Generally Accepted Practice.

The charity does not include a cash flow statement on the grounds that it is a small charity.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

(b) Funds

General unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes. Designated funds are unrestricted funds that have been assigned by the trustees for a particular purpose.

Restricted funds are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The aim and use of each restricted fund is set out in the notes to the financial statements.

(c) Income recognition

All income is included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations or grants to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation or grant and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102).

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised unless it is not possible to measure the amount expected to be distributed.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Investment income is earned through holding assets for investment purposes such as shares and property. It includes dividends, interest and rent. Where it is not practicable to identify investment management costs incurred within a scheme with reasonable accuracy the investment income is reported net of these costs. It is included when the amount can be measured reliably. Interest income is recognised using the effective interest method and dividend and rent income is recognised as the charity's right to receive payment is established.

Samaritans of Leicester, Leicestershire and Rutland

Notes to the Financial Statements

Year Ended 31 March 2023

(d) Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

(e) Support costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at Samaritans Central Office. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

The analysis of these costs is included in note 7.

(f) Tangible fixed assets

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Freehold property	2% pa straight line
Fixtures and fittings	10% pa straight line
Computer equipment	33 ¹ / ₃ % straight line

(g) Investments

Investments are recognised initially at fair value which is normally the transaction price excluding transaction costs. Subsequently, they are measured at fair value with changes recognised in 'net gains / (losses) on investments' in the SoFA if the shares are publicly traded or their fair value can otherwise be measured reliably. Other investments are measured at cost less impairment.

(h) Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

(i) Leases

Rentals payable and receivable under operating leases are charged to the SoFA on a straight-line basis over the period of the lease.

Samaritans of Leicester, Leicestershire and Rutland

Notes to the Financial Statements

Year Ended 31 March 2023

(j) Going concern

The financial statements have been prepared on a going concern basis. The trustees have reviewed and considered relevant information, including the annual budget and future cash flows in making their assessment. In particular, in response to the Covid-19 pandemic, the trustees have tested their cash flow analysis to take into account the impact on their business of possible scenarios brought on by the impact of Covid-19, alongside the measures that they can take to mitigate the impact.

Based on these assessments, given the measures that could be undertaken to mitigate the current adverse conditions, and the current resources available, the trustees have concluded that they can continue to adopt the going concern basis in preparing the annual report and accounts.

2 Income from donations and legacies

	2023	2022
	Total	Total
	£	£
Government small business grants and furlough payments	-	4,786
Donations (non-Gift Aid)	25,606	25,023
Donations (Gift Aid)	16,945	21,343
Tax recovered	5,548	5,507
Legacies	-	200
Prisons	3,504	5,161
Other	140	5
	51,743	62,026

3 Income from trading activities

	2023	2022
	£	£
Shop income	57,866	46,822
Beer Festival	6,887	6,618
Other	4,583	3,985
	69,336	57,425

4 Income from investments

	2023	2022
	£	£
Income from investments	5,393	4,923
Bank deposit interest	687	19
	6,080	4,942

Samaritans of Leicester, Leicestershire and Rutland

Notes to the Financial Statements

Year Ended 31 March 2023

5 Expenditure on raising funds

	2023 £	2022 £
Shop		
Wages and national insurance	22,615	20,825
Rent	9,720	9,720
Rates	(1,049)	1,718
Service charges	1,728	1,728
Maintenance and small equipment	1,228	625
Gift aid equipment, license	289	-
Health and safety	228	-
Gas and electricity	4,652	2,483
Telephone	237	60
Waste disposal	1,295	1,296
Sundry expenses	1,620	1,178
Costs of operating shop	<u>42,563</u>	<u>39,633</u>
Beer Festival	5,254	2,382
Bid writing service	3,600	3,600
Other	495	458
Share of support costs	9,074	8,462
	<u>60,986</u>	<u>54,535</u>

6 Expenditure on charitable activities

	Restricted £	Unrestricted £	2023 Total £	2022 Total £
HMPPS Prison Support fund expenses	-	836	836	613
Schools	600	-	600	3,530
Conference, meeting and training expenses	-	3,267	3,267	890
Outreach	-	1,615	1,615	1,483
Share of support costs	-	81,666	81,666	76,161
	<u>600</u>	<u>87,384</u>	<u>87,984</u>	<u>82,677</u>

Samaritans of Leicester, Leicestershire and Rutland

Notes to the Financial Statements

Year Ended 31 March 2023

7 Support costs

	2023 £	2022 £
Branch consumables	2,792	3,972
Gas, electricity and water	2,603	3,688
Insurance	1,794	1,639
Telephone and email	3,290	2,629
Computer maintenance, repairs and renewals	3,652	3,276
Central Office charge	11,943	11,506
Wages	24,054	24,736
Travelling expenses	19,051	19,857
Cleaning and waste disposal	3,495	3,210
Printing, stationery and postage	1,359	1,326
Depreciation	8,522	6,428
Directorate expenses	375	1,804
Legal and professional fees	7,107	-
Sundry costs	703	552
	<u>90,740</u>	<u>84,623</u>

Allocation of support costs

	2023 £	2022 £
Expenditure on raising funds (10%)	9,074	8,462
Expenditure on charitable activities (90%)	81,666	76,161
	<u>90,740</u>	<u>84,623</u>

8 Staff costs and employee benefits

The average number of employees during both periods was 5 and the full-time equivalent was 2.5.

The total staff costs and employees' benefits were as follows:

	2023 £	2022 £
Wages and salaries and social security	46,067	44,980
Defined contribution pension costs	602	581
	<u>46,669</u>	<u>45,561</u>

No employee in either period received remuneration amounting to more than £60,000.

Samaritans of Leicester, Leicestershire and Rutland

Notes to the Financial Statements

Year Ended 31 March 2023

9 Trustees' and key management personnel remuneration and expenses

The trustees, who constitute key management personnel, neither received nor waived any remuneration during the current or previous year. All expenses paid to trustees in the year (and the previous year) have been donated back to the charity in full. During the year, the spouse of David Gallagher (trustee) was employed in the shop and was paid £1,821 (2022: £1,480).

Key management personnel are those with the authority and responsibility for planning, directing and controlling the activities of the charity. The total amount of employee benefits received by key management personnel is £Nil (2022 - £Nil). Apart from the expenses and spouse's salary mentioned above, there were no related party transactions during the current or previous year.

10 Tangible fixed assets

	Freehold property £	Fixtures, fittings & computer equipment £	Total £
Cost or valuation:			
At 1 April 2022	37,749	88,465	126,214
Additions	34,503	6,605	41,108
At 31 March 2023	72,252	95,070	167,322
Depreciation:			
At 1 April 2022	33,283	79,092	112,375
Charge for the year	1,445	7,077	8,522
At 31 March 2023	34,728	86,169	120,897
Net book value:			
At 31 March 2023	37,524	8,901	46,425
At 31 March 2022	4,466	9,373	13,839

11 Fixed asset investments

	COIF Investment Fund £	M&G Charifund Income Units £	M&G Charifund Acc. Units £	M&G Charibond Fund £	Total £
Valuation					
At 1 April 2022	39,108	81,386	37,096	32,053	189,643
Revaluation	(1,988)	(4,974)	(264)	(1,597)	(8,823)
At 31 March 2023	37,120	76,412	36,832	30,456	180,820

The investments are listed on the London Stock Exchange and are stated at mid-market value.

12 Debtors

	2023 £	2022 £
Prepayments	10,311	8,187
Accrued income	-	-
Prepayments and accrued income	10,311	8,187

Samaritans of Leicester, Leicestershire and Rutland

Notes to the Financial Statements

Year Ended 31 March 2023

13 Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	9,222	8,071

14 Operating leases

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2023 £	2022 £
Not later than one year	954	954

15 Fund reconciliation

	Balance at 1 April 2022 £	Income £	Expenditure £	Revaluation Loss £	Balance at 31 March 2023 £
Restricted					
Schools fund	5,493	-	600	-	4,893
Branch renovation fund	57,153	-	-	-	57,153
	62,646	-	600	-	62,046
Unrestricted					
General	318,687	127,159	148,370	(8,823)	288,653
Designated	12,000	-	-	-	12,000
	330,687	127,159	148,370	(8,823)	300,653
Total	393,333	127,159	148,970	(8,823)	362,699

The **schools fund** is an accumulation of donor imposed restricted grants from charitable trusts to be used to fund the branch's schools outreach programme.

The **branch renovation fund** is an accumulation of donor imposed restricted grants from charitable trusts to be used to create disabled access to and renovation of the branch's ground floor at Elmfield Avenue.

The **designated fund** is a legacy that was received and which, although no formal restriction was placed on the funds, a request was made to spend the funds on something specific. Therefore, the trustees have agreed to use these funds towards the branch renovation.

16 Pension commitments

The charity operates a defined contribution pension plan for its employees. The assets of the scheme are held separately from those of the charity in an independently administered fund. The amount recognised as an expense in the period was £602 (2022 - £581).

SAMARITANS OF LEICESTER, LEICESTERSHIRE AND RUTLAND

England & Wales - Charity number 1170691

Accounts

**Samaritans of Leicester, Leicestershire and Rutland
Financial Statements**

Year Ended 31 March 2022



Charity registration number: 1170691

Contents

	Page
Charity Reference and Administrative Details	1
Trustees' Report	2
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8

Samaritans of Leicester, Leicestershire and Rutland

Charity Reference and Administrative Details

Year Ended 31 March 2022

Charity registration number	1170691
Trustees (who all served throughout the whole period unless otherwise stated)	G Brookes D Gallagher R Modha (appointed 8 December 2021) J Richardson J Sandford S Seaton S Sheard J Wilcox
Registered office	1a Elmfield Avenue, Leicester, LE2 1RB
Independent Examiner	J Williams FCA
Bankers	National Westminster Bank plc, PO Box 71, 1 Granby Street, Leicester, LE1 9GT
Investment managers	CCLA Investment Managers Limited, 80 Cheapside, London, EC2V 6DZ

Samaritans of Leicester, Leicestershire and Rutland

Trustees' Report

Year Ended 31 March 2022

The Trustees present their annual report together with the financial statements of Samaritans of Leicester, Leicestershire and Rutland (the charity) for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (second edition - published in October 2019).

Objectives and activities

a. Policies and objectives

The objects of the Charity are:-

To enable persons in Leicester, Leicestershire and Rutland and the surrounding area as well as elsewhere who are experiencing feelings of distress or despair, including those who may be at risk of suicide, to receive confidential emotional support at any time of the day or night in order to improve their emotional health and to reduce the incidence of suicide; To promote a better understanding in society of suicide, suicidal behaviour and the value of expressing feelings which may otherwise lead to suicide or impaired emotional health; and To collaborate with and support Samaritans Central Charity and its affiliated branches in fulfilling these Objects.

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 future activities.

b. Volunteers

We would like to make a special mention of the dedication and commitment of the volunteers who give up so much of their time to keep the branch operational almost continually through the year.

Achievements and performance

a. Review of activities

The attached financial statements give details of the financial transactions in the year and the financial position of the charity at the year-end. The Branch's financial position remains secure – we received income from a range of sources and are not overly reliant on any single source.

This has enabled us to continue with the 24/7 service we provide throughout the year, almost without interruption. During the year we held 21,146 conversations by phone and we answered 2,593 emails.

Further details are published in the charity's Annual Report.

b. Investment policy and performance

The trustees consider that Charity funds run by specialist investment managers are the most appropriate types of investment for long term requirements of the branch.

Financial review (including reserves policy)

a. Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

Samaritans of Leicester, Leicestershire and Rutland

Trustees' Report

Year Ended 31 March 2022

b. Principal risks and uncertainties

The Trustees have recognised a number of financial risks facing the charity. The most significant financial risks are believed to be:

- In the event of a worldwide pandemic which could include lock-down and social distancing, several sources of income would be in jeopardy.
- A high proportion of the income of the charity is derived from donations from individuals and other charitable organisations. Were the charity to be the subject of negative press coverage (at either the local or national level) this could significantly reduce income from this source.
- The income from the shop might cease if premises or staff cease to be available.
- The income from the annual beer festival might cease if volunteers do not feel able to continue with it.
- The income from the specialist fundraiser might cease if he chooses to withdraw from this work.
- The income from the Travel Scheme might cease if the taxation regime changes or if the Charity is instructed to stop the scheme.
- A considerable expenditure on the property might be required if a non-insured risk materialises, such as repair of a major structural fault.
- The income from Her Majesty's Prison and Probation Service (HMPPS) could be withdrawn.
- The value of the charity's financial investments might be greatly reduced by adverse stock market conditions.

The Trustees have listed these risks in the order of decreasing impact upon the need for financial reserves.

c. Reserves policy

The Trustees take the view that a prudent approach requires that the financial reserves of the charity have to be sufficient to allow a four-year recovery from a severe combination of the above risks taking place.

Their view is that within four years the branch management should be able to restore some proportion of the lost income and otherwise reduce the expenditure budget so that the charity remains a going concern. The Trustees are aware of the need for a vigilant and regular review of its reserves policy.

Structure, governance and management

a. Constitution

Samaritans of Leicester, Leicestershire and Rutland is registered with the Charity Commission (No 1170691) and is constituted by the Constitution dated 12 December 2016.

Samaritans of Leicester, Leicestershire and Rutland is Branch number 44.

b. Method of appointment or election of Trustees

The power to appoint and remove trustees is vested with the Members of the Charity.

c. Policies adopted for the induction and training of Trustees

The trustees are mindful of their duties in connection with the recruitment and training for trustees. New trustees are provided with the Charities Commission leaflet CC3 describing the responsibilities of charity trustees and access to an online internet training package for trustees of Samaritan branches.

d. Organisational structure and decision making

The trustees have the same full and unrestricted powers of investing and transferring investments as if they are beneficially entitled to the investments.

Samaritans of Leicester, Leicestershire and Rutland

Trustees' Report

Year Ended 31 March 2022

e. Risk management

The trustees acknowledge their responsibility to assess and manage the major risks which the Charity may face. We have received guidelines from the Central Office of Samaritans concerning the implementation of a Risk Management programme. This will continue to be a permanent feature of the business agenda until further notice.

A Health and Safety Review has been carried out and all volunteers have been advised of subsequent updates.

Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

The Charities Act 2011 requires the Trustees to prepare financial statements for each financial period. The Trustees have to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law), including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland. The trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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 Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

This report was approved by the Trustees on 23 June 2022 and signed on their behalf by:

D Gallagher

S Sheard

Trustee

Trustee



Samaritans of Leicester, Leicestershire and Rutland

Independent Examiner's Report

Year Ended 31 March 2022

Independent Examiner's Report to the Trustees of Samaritans of Leicester, Leicestershire and Rutland

I report to the charity trustees on my examination of the accounts of the above charity for the year ended 31 March 2022 which are set out on pages 6 to 14.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in any material respect:

- the accounting records were not kept in accordance with section 130 of the Act; or
- the accounts do not accord with the accounting records; or
- the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Jeremy Williams FCA



23 June 2022

Samaritans of Leicester, Leicestershire and Rutland

Statement of Financial Activities

Year Ended 31 March 2022

	Note	2022 Restricted £	2022 Unrestricted £	2022 Total £	2021 Total £
Income from:					
Donations and legacies	2	-	62,026	62,026	125,657
Trading activities	3	-	57,425	57,425	22,337
Investments	4	-	4,942	4,942	4,420
Total income		-	124,393	124,393	152,414
Expenditure on:					
Raising funds	5	-	54,535	54,535	45,775
Charitable activities	6	3,530	79,147	82,677	63,616
Total expenditure		3,530	133,682	137,212	109,391
Net (deficit) / income before investment gains / (losses)		(3,530)	(9,289)	(12,819)	43,023
Net gains / (losses) on investments	11	-	12,426	12,426	29,727
Net movement in funds	15	(3,530)	3,137	(393)	72,750
Reconciliation of funds:					
Total funds brought forward	15	66,176	327,550	393,726	320,977
Total funds carried forward	15	62,646	330,687	393,333	393,726

All income and expenditure derive from continuing activities.

Samaritans of Leicester, Leicestershire and Rutland

Balance Sheet

At 31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	10	13,839	18,386
Investments	11	189,643	177,216
		<u>203,482</u>	<u>195,602</u>
Current assets			
Debtors	12	8,187	19,349
Cash at bank and in hand		189,735	186,546
		<u>197,922</u>	<u>205,895</u>
Creditors: amounts falling due within one year	13	(8,071)	(7,771)
Net current assets		<u>189,851</u>	<u>198,124</u>
Net assets		<u>393,333</u>	<u>393,726</u>
Charity Funds			
Unrestricted funds	15		
- General		318,687	315,550
- Designated funds		12,000	12,000
		<u>330,687</u>	<u>327,550</u>
Restricted funds	15	62,646	66,176
Total charity funds	15	<u>393,333</u>	<u>393,726</u>


The financial statements were approved by the trustees on 23 June 2022 and signed on their behalf by:

D Gallagher

S Sheard

Trustee

Trustee



The notes on pages 8 to 15 form part of these financial statements.

Samaritans of Leicester, Leicestershire and Rutland

Notes to the Financial Statements

Year Ended 31 March 2022

1 Summary of significant accounting policies

(a) Basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared to give a 'true and fair' view in accordance 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 (FRS 102) (second edition - issued in October 2019), the Charities Act 2011 and UK Generally Accepted Practice.

The charity does not include a cash flow statement on the grounds that it is a small charity.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

(b) Funds

General unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes. Designated funds are unrestricted funds that have been assigned by the trustees for a particular purpose.

Restricted funds are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The aim and use of each restricted fund is set out in the notes to the financial statements.

(c) Income recognition

All income is included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations or grants to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation or grant and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102).

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised unless it is not possible to measure the amount expected to be distributed.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Investment income is earned through holding assets for investment purposes such as shares and property. It includes dividends, interest and rent. Where it is not practicable to identify investment management costs incurred within a scheme with reasonable accuracy the investment income is reported net of these costs. It is included when the amount can be measured reliably. Interest income is recognised using the effective interest method and dividend and rent income is recognised as the charity's right to receive payment is established.

Samaritans of Leicester, Leicestershire and Rutland

Notes to the Financial Statements

Year Ended 31 March 2022

(d) Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

(e) Support costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at Samaritans Central Office. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

The analysis of these costs is included in note 7.

(f) Tangible fixed assets

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Freehold property	2% pa straight line
Fixtures and fittings	10% pa straight line
Computer equipment	33 ¹ / ₃ % straight line

(g) Investments

Investments are recognised initially at fair value which is normally the transaction price excluding transaction costs. Subsequently, they are measured at fair value with changes recognised in 'net gains / (losses) on investments' in the SoFA if the shares are publicly traded or their fair value can otherwise be measured reliably. Other investments are measured at cost less impairment.

(h) Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

(i) Leases

Rentals payable and receivable under operating leases are charged to the SoFA on a straight-line basis over the period of the lease.

Samaritans of Leicester, Leicestershire and Rutland

Notes to the Financial Statements

Year Ended 31 March 2022

(j) Going concern

The financial statements have been prepared on a going concern basis. The trustees have reviewed and considered relevant information, including the annual budget and future cash flows in making their assessment. In particular, in response to the Covid-19 pandemic, the trustees have tested their cash flow analysis to take into account the impact on their business of possible scenarios brought on by the impact of Covid-19, alongside the measures that they can take to mitigate the impact.

Based on these assessments, given the measures that could be undertaken to mitigate the current adverse conditions, and the current resources available, the trustees have concluded that they can continue to adopt the going concern basis in preparing the annual report and accounts.

2 Income from donations and legacies

	2022 Total £	2021 Total £
Government small business grants and furlough payments	4,786	50,748
Donations (non-Gift Aid)	25,023	32,756
Donations (Gift Aid)	21,343	22,041
Tax recovered	5,507	5,634
Legacies	200	11,000
Prisons	5,161	2,958
Other	5	520
	<u>62,026</u>	<u>125,657</u>

In common with many UK charities, the charity received government grants in the form of a Small Business Grant. These payments were made to provide immediate relief to the charity for the effects of the COVID-19 pandemic on our operations and no further conditions were imposed. Therefore, the total amounts receivable for the year to 31 March 2022 have been recognised in income as unrestricted funds.

3 Income from trading activities

	2022 £	2021 £
Shop income	46,822	14,773
Beer Festival	6,618	-
Other	3,985	7,564
	<u>57,425</u>	<u>22,337</u>

Samaritans of Leicester, Leicestershire and Rutland

Notes to the Financial Statements

Year Ended 31 March 2022

4 Income from investments

	2022 £	2021 £
Income from investments	4,923	4,361
Bank deposit interest	19	59
	<u>4,942</u>	<u>4,420</u>

5 Expenditure on raising funds

	2022 £	2021 £
Shop		
Wages and national insurance	20,825	19,649
Rent	9,720	9,720
Rates	1,718	305
Service charges	1,728	1,728
Maintenance	625	498
Gas and electricity	2,483	762
Telephone	60	50
Waste disposal	1,296	868
Sundry expenses	1,178	1,222
Costs of operating shop	<u>39,633</u>	<u>34,802</u>
Beer Festival	2,382	-
Bid writing service	3,600	3,600
Other	458	412
Share of support costs	8,462	6,961
	<u>54,535</u>	<u>45,775</u>

6 Expenditure on charitable activities

	Restricted £	Unrestricted £	2022 Total £	2021 Total £
HMPPS Prison Support fund expenses	-	613	613	101
Schools	3,530	-	3,530	173
Conference, meeting and training expenses	-	890	890	-
Outreach	-	1,483	1,483	688
Share of support costs	-	76,161	76,161	62,654
	<u>3,530</u>	<u>79,147</u>	<u>82,677</u>	<u>63,616</u>

Samaritans of Leicester, Leicestershire and Rutland

Notes to the Financial Statements

Year Ended 31 March 2022

7 Support costs

	2022 £	2021 £
Branch consumables	3,972	1,911
Gas, electricity and water	3,688	2,707
Insurance	1,639	1,266
Telephone and email	2,629	3,187
Computer maintenance, repairs and renewals	3,276	4,169
Central Office charge	11,506	4,782
Wages	24,736	22,934
Travelling expenses	19,857	17,408
Cleaning and waste disposal	3,210	3,249
Printing, stationery and postage	1,326	558
Depreciation	6,428	5,891
Directorate expenses	1,804	423
Legal and professional fees	-	959
Sundry costs	552	171
	<u>84,623</u>	<u>69,615</u>

Allocation of support costs

	2022 £	2021 £
Expenditure on raising funds (10%)	8,462	6,961
Expenditure on charitable activities (90%)	76,161	62,654
	<u>84,623</u>	<u>69,615</u>

8 Staff costs and employee benefits

The average number of employees during both periods was 5 and the full-time equivalent was 2.5.

The total staff costs and employees' benefits were as follows:

	2022 £	2021 £
Wages and salaries and social security	44,980	42,055
Defined contribution pension costs	581	528
	<u>45,561</u>	<u>42,583</u>

No employee in either period received remuneration amounting to more than £60,000.

Samaritans of Leicester, Leicestershire and Rutland

Notes to the Financial Statements

Year Ended 31 March 2022

9 Trustees' and key management personnel remuneration and expenses

The trustees, who constitute key management personnel, neither received nor waived any remuneration during the current or previous year. All expenses paid to trustees in the year (and the previous year) have been donated back to the charity in full. During the year, a spouse of one of the trustees was employed in the shop and was paid £1,480.

Key management personnel are those with the authority and responsibility for planning, directing and controlling the activities of the charity. The total amount of employee benefits received by key management personnel is £Nil (2019 - £Nil). Apart from the expenses and spouse's salary mentioned above, there were no related party transactions during the current or previous year.

10 Tangible fixed assets

	Freehold property	Fixtures, fittings & computer equipment	Total
	£	£	£
Cost or valuation:			
At 1 April 2021	37,749	86,584	124,333
Additions	-	1,881	1,881
At 31 March 2022	37,749	88,465	126,214
Depreciation:			
At 1 April 2021	32,528	73,419	105,947
Charge for the year	755	5,673	6,428
At 31 March 2022	33,283	79,092	112,375
Net book value:			
At 31 March 2022	4,466	9,373	13,839
At 31 March 2021	5,221	13,165	18,386

11 Fixed asset investments

	COIF Investment Fund	M&G Charifund Income Units	M&G Charifund Acc. Units	M&G Charibond Fund	Total
	£	£	£	£	£
Valuation					
At 1 April 2021	35,515	75,858	32,940	32,903	177,216
Revaluation	3,593	5,528	4,155	(850)	12,426
At 31 March 2022	39,108	81,386	37,096	32,053	189,643

The investments are listed on the London Stock Exchange and are stated at mid-market value.

12 Debtors

	2022 £	2021 £
Prepayments	8,187	9,349
Accrued income	-	10,000
Prepayments and accrued income	8,187	19,349

Samaritans of Leicester, Leicestershire and Rutland

Notes to the Financial Statements

Year Ended 31 March 2022

13 Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	8,071	7,771

14 Operating leases

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2022 £	2021 £
Not later than one year	954	954

15 Fund reconciliation

	Balance at 1 April 2021 £	Income £	Expenditure £	Revaluation Gain £	Balance at 31 March 2022 £
Restricted					
Schools fund	9,023	-	3,530	-	5,493
Branch renovation fund	57,153	-	-	-	57,153
	66,176	-	3,530	-	62,646
Unrestricted					
General	315,550	124,393	133,682	12,426	318,687
Designated	12,000	-	-	-	12,000
	327,550	124,393	133,682	12,426	330,687
Total	393,726	124,393	137,212	12,426	393,333

The **schools fund** is an accumulation of donor imposed restricted grants from charitable trusts to be used to fund the branch's schools outreach programme.

The **branch renovation fund** is an accumulation of donor imposed restricted grants from charitable trusts to be used to create disabled access to and renovation of the branch's ground floor at Elmfield Avenue.

The **designated fund** is a legacy that was received and which, although no formal restriction was placed on the funds, a request was made to spend the funds on something specific. Therefore, the trustees have agreed to use these funds towards the branch renovation.

16 Pension commitments

The charity operates a defined contribution pension plan for its employees. The assets of the scheme are held separately from those of the charity in an independently administered fund. The amount recognised as an expense in the period was £581 (2021 - £528).

SAMARITANS OF LEICESTER, LEICESTERSHIRE AND RUTLAND

England & Wales - Charity number 1170691

Accounts

Samaritans of Leicester, Leicestershire and Rutland
Financial Statements
Year Ended 31 March 2021



Charity registration number: 1170691

Contents

	Page
Charity Reference and Administrative Details	1
Trustees' Report	2
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8

Samaritans of Leicester, Leicestershire and Rutland

Charity Reference and Administrative Details

Year Ended 31 March 2021

Charity registration number	1170691
Trustees (who all served throughout the whole period unless otherwise stated)	G Brookes D Gallagher R Plant (resigned 8 February 2021) J Richardson J Sandford S Seaton S Sheard (appointed 1 May 2021) J Wilcox
Registered office	1a Elmfield Avenue, Leicester, LE2 1RB
Independent Examiner	J Williams FCA
Bankers	National Westminster Bank plc, PO Box 71, 1 Granby Street, Leicester, LE1 9GT
Investment managers	CCLA Investment Managers Limited, 80 Cheapside, London, EC2V 6DZ

Samaritans of Leicester, Leicestershire and Rutland

Trustees' Report

Year Ended 31 March 2021

The Trustees present their annual report together with the financial statements of Samaritans of Leicester, Leicestershire and Rutland (the charity) for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (second edition - published in October 2019).

Objectives and activities

a. Policies and objectives

The objects of the Charity are:-

To enable persons in Leicester, Leicestershire and Rutland and the surrounding area as well as elsewhere who are experiencing feelings of distress or despair, including those who may be at risk of suicide, to receive confidential emotional support at any time of the day or night in order to improve their emotional health and to reduce the incidence of suicide; To promote a better understanding in society of suicide, suicidal behaviour and the value of expressing feelings which may otherwise lead to suicide or impaired emotional health; and To collaborate with and support Samaritans Central Charity and its affiliated branches in fulfilling these Objects.

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 future activities.

b. Volunteers

We would like to make a special mention of the dedication and commitment of the volunteers who give up so much of their time to keep the branch operational almost continually through the year.

Achievements and performance

a. Review of activities

The attached financial statements give details of the financial transactions in the year and the financial position of the charity at the year-end. The Branch's financial position remains secure – we received income from a range of sources and are not overly reliant on any single source.

This has enabled us to continue with the 24/7 service we provide throughout the year, almost without interruption. During the year we held 17,264 conversations by phone and we answered 5,317 emails.

Further details are published in the charity's Annual Report.

b. Investment policy and performance

The trustees consider that Charity funds run by specialist investment managers are the most appropriate types of investment for long term requirements of the branch.

Financial review (including reserves policy)

a. Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

Samaritans of Leicester, Leicestershire and Rutland

Trustees' Report

Year Ended 31 March 2021

b. Principal risks and uncertainties

The Trustees have recognised a number of financial risks facing the charity. The most significant financial risks are believed to be:

- In the event of a worldwide pandemic which could include lock-down and social distancing, several sources of income would be in jeopardy.
- A high proportion of the income of the charity is derived from donations from individuals and other charitable organisations. Were the charity to be the subject of negative press coverage (at either the local or national level) this could significantly reduce income from this source.
- The income from the shop might cease if premises or staff cease to be available.
- The income from the annual beer festival might cease if volunteers do not feel able to continue with it.
- The income from the specialist fundraiser might cease if he chooses to withdraw from this work.
- The income from the Travel Scheme might cease if the taxation regime changes or if the Charity is instructed to stop the scheme.
- A considerable expenditure on the property might be required if a non-insured risk materialises, such as repair of a major structural fault.
- The income from Her Majesty's Prison and Probation Service (HMPPS) could be withdrawn.
- The value of the charity's financial investments might be greatly reduced by adverse stock market conditions.

The Trustees have listed these risks in the order of decreasing impact upon the need for financial reserves.

c. Reserves policy

The Trustees take the view that a prudent approach requires that the financial reserves of the charity have to be sufficient to allow a four-year recovery from a severe combination of the above risks taking place.

Their view is that within four years the branch management should be able to restore some proportion of the lost income and otherwise reduce the expenditure budget so that the charity remains a going concern. The Trustees are aware of the need for a vigilant and regular review of its reserves policy.

Structure, governance and management

a. Constitution

Samaritans of Leicester, Leicestershire and Rutland is registered with the Charity Commission (No 1170691) and is constituted by the Constitution dated 12 December 2016.

Samaritans of Leicester, Leicestershire and Rutland is Branch number 44.

b. Method of appointment or election of Trustees

The power to appoint and remove trustees is vested with the Members of the Charity.

c. Policies adopted for the induction and training of Trustees

The trustees are mindful of their duties in connection with the recruitment and training for trustees. New trustees are provided with the Charities Commission leaflet CC3 describing the responsibilities of charity trustees and access to an online internet training package for trustees of Samaritan branches.

d. Organisational structure and decision making

The trustees have the same full and unrestricted powers of investing and transferring investments as if they are beneficially entitled to the investments.

Samaritans of Leicester, Leicestershire and Rutland

Trustees' Report

Year Ended 31 March 2021

e. Risk management

The trustees acknowledge their responsibility to assess and manage the major risks which the Charity may face. We have received guidelines from the Central Office of Samaritans concerning the implementation of a Risk Management programme. This will continue to be a permanent feature of the business agenda until further notice.

A Health and Safety Review has been carried out and all volunteers have been advised of subsequent updates.

Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

The Charities Act 2011 requires the Trustees to prepare financial statements for each financial period. The Trustees have to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law), including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland. The trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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 Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

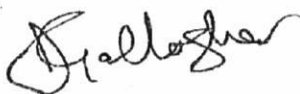
This report was approved by the Trustees on 24 June 2021 and signed on their behalf by:

D Gallagher

S Sheard

Trustee

Trustee



Samaritans of Leicester, Leicestershire and Rutland

Independent Examiner's Report

Year Ended 31 March 2021

Independent Examiner's Report to the Trustees of Samaritans of Leicester, Leicestershire and Rutland

I report to the charity trustees on my examination of the accounts for the year ended 31 March 2021 which are set out on pages 6 to 14.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the accounts do not accord with those records; or
- the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Jeremy Williams FCA

24 June 2021

Samaritans of Leicester, Leicestershire and Rutland

Statement of Financial Activities

Year Ended 31 March 2021

	Note	2021 Restricted £	2021 Unrestricted £	2021 Total £	2020 Total £
Income from:					
Donations and legacies	2	-	125,657	125,657	124,900
Trading activities	3	-	22,337	22,337	55,017
Investments	4	-	4,420	4,420	5,485
Total income		-	152,414	152,414	185,402
Expenditure on:					
Raising funds	5	96	45,679	45,775	52,467
Charitable activities	6	1,036	62,580	63,616	79,763
Total expenditure		1,132	108,259	109,391	132,230
Net (deficit) / income before investment gains / (losses)		(1,132)	44,155	43,023	53,172
Net gains / (losses) on investments	11	-	29,727	29,727	(24,332)
Net movement in funds	15	(1,132)	73,882	72,750	28,840
Reconciliation of funds:					
Total funds brought forward	15	67,308	253,669	320,977	292,137
Total funds carried forward	15	66,176	327,550	393,726	320,977

All income and expenditure derive from continuing activities.

Samaritans of Leicester, Leicestershire and Rutland

Balance Sheet

At 31 March 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	10	18,386	21,957
Investments	11	177,216	147,489
		<u>195,602</u>	<u>169,446</u>
Current assets			
Debtors	12	19,349	6,956
Cash at bank and in hand		186,546	152,968
		<u>205,895</u>	<u>159,924</u>
Creditors: amounts falling due within one year	13	(7,771)	(8,393)
Net current assets		<u>198,124</u>	<u>151,531</u>
Net assets		<u>393,726</u>	<u>320,977</u>
Charity Funds			
Unrestricted funds	15		
- General		315,550	241,669
- Designated funds		12,000	12,000
		<u>327,550</u>	<u>253,669</u>
Restricted funds	15	66,176	67,308
Total charity funds	15	<u>393,726</u>	<u>320,977</u>

The financial statements were approved by the trustees on 24 June 2021 and signed on their behalf by:

D Gallagher

S Sheard

Trustee

Trustee

The notes on pages 8 to 15 form part of these financial statements.

Samaritans of Leicester, Leicestershire and Rutland

Notes to the Financial Statements

Year Ended 31 March 2021

1 Summary of significant accounting policies

(a) Basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared to give a 'true and fair' view in accordance 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 (FRS 102) (second edition - issued in October 2019), the Charities Act 2011 and UK Generally Accepted Practice.

The charity does not include a cash flow statement on the grounds that it is a small charity.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

(b) Funds

General unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes. Designated funds are unrestricted funds that have been assigned by the trustees for a particular purpose.

Restricted funds are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The aim and use of each restricted fund is set out in the notes to the financial statements.

(c) Income recognition

All income is included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations or grants to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation or grant and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102).

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised unless it is not possible to measure the amount expected to be distributed.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Investment income is earned through holding assets for investment purposes such as shares and property. It includes dividends, interest and rent. Where it is not practicable to identify investment management costs incurred within a scheme with reasonable accuracy the investment income is reported net of these costs. It is included when the amount can be measured reliably. Interest income is recognised using the effective interest method and dividend and rent income is recognised as the charity's right to receive payment is established.

Samaritans of Leicester, Leicestershire and Rutland

Notes to the Financial Statements

Year Ended 31 March 2021

(d) Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

(e) Support costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at Samaritans Central Office. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

The analysis of these costs is included in note 7.

(f) Tangible fixed assets

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Freehold property	2% pa straight line
Fixtures and fittings	10% pa straight line
Computer equipment	33 ¹ / ₃ % straight line

(g) Investments

Investments are recognised initially at fair value which is normally the transaction price excluding transaction costs. Subsequently, they are measured at fair value with changes recognised in 'net gains / (losses) on investments' in the SoFA if the shares are publicly traded or their fair value can otherwise be measured reliably. Other investments are measured at cost less impairment.

(h) Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

(i) Leases

Rentals payable and receivable under operating leases are charged to the SoFA on a straight-line basis over the period of the lease.

Samaritans of Leicester, Leicestershire and Rutland

Notes to the Financial Statements

Year Ended 31 March 2021

(j) Going concern

The financial statements have been prepared on a going concern basis. The trustees have reviewed and considered relevant information, including the annual budget and future cash flows in making their assessment. In particular, in response to the Covid-19 pandemic, the trustees have tested their cash flow analysis to take into account the impact on their business of possible scenarios brought on by the impact of Covid-19, alongside the measures that they can take to mitigate the impact.

Based on these assessments, given the measures that could be undertaken to mitigate the current adverse conditions, and the current resources available, the trustees have concluded that they can continue to adopt the going concern basis in preparing the annual report and accounts.

2 Income from donations and legacies

	2021	2020
	Total	Total
	£	£
Government small business grants and furlough payments	50,748	-
Donations (non-Gift Aid)	32,756	81,874
Donations (Gift Aid)	22,041	24,004
Tax recovered	5,634	6,568
Legacies	11,000	-
Prisons	2,958	2,076
Schools	-	10,000
Other	520	378
	125,657	124,900

In common with many UK charities, the charity received government grants in the form of a Small Business Grant and furlough payments under the Coronavirus Job Retention Scheme. These payments were made to provide immediate relief to the charity for the effects of the COVID-19 pandemic on our operations and to allow us to retain furloughed employees, and no further conditions were imposed. Therefore, the total amounts receivable for the year to 31 March 2021 have been recognised in income as unrestricted funds.

Included in legacies is an amount of £10,000 that was bequeathed to the charity by a former volunteer. The bequest in the will was for a larger amount. However, the trustees had good reason to believe that the volunteer was intending to change the will but passed away before this could be ratified. Having sought and been granted permission by the Charity Commission, the trustees unanimously agreed to waive the right to the larger sum (this amounting to an ex gratia payment). The value of the waiver was around £386,000.

3 Income from trading activities

	2021	2020
	£	£
Shop income	14,773	41,317
Beer Festival	-	8,977
Other	7,564	4,723
	22,337	55,017

Samaritans of Leicester, Leicestershire and Rutland

Notes to the Financial Statements

Year Ended 31 March 2021

4 Income from investments

	2021 £	2020 £
Income from investments	4,361	5,323
Bank deposit interest	59	162
	<u>4,420</u>	<u>5,485</u>

5 Expenditure on raising funds

	Restricted £	Unrestricted £	2021 £	2020 £
Shop				
Wages and national insurance	-	19,649	19,649	19,868
Rent	-	9,720	9,720	9,720
Rates	-	305	305	672
Service charges	-	1,728	1,728	1,728
Replacements – equipment and carpet	-	-	-	166
Maintenance	-	498	498	1,018
Gas and electricity	-	762	762	2,159
Telephone	-	50	50	60
Waste disposal	-	868	868	1,180
Sundry expenses	-	1,222	1,222	1,039
Costs of operating shop	-	34,802	34,802	37,610
Beer Festival	-	-	-	3,402
Bid writing service	-	3,600	3,600	2,925
Other	-	412	412	437
Share of support costs	96	6,865	6,961	8,093
	<u>96</u>	<u>45,679</u>	<u>45,775</u>	<u>52,467</u>

6 Expenditure on charitable activities

	Restricted £	Unrestricted £	2021 Total £	2020 Total £
HMPPS Prison Support fund expenses	-	101	101	769
Schools	173	-	173	804
Conference, meeting and training expenses	-	-	-	3,442
Outreach	-	688	688	1,914
Share of support costs	863	61,791	62,654	72,834
	<u>1,036</u>	<u>62,580</u>	<u>63,616</u>	<u>79,763</u>

Samaritans of Leicester, Leicestershire and Rutland

Notes to the Financial Statements

Year Ended 31 March 2021

7 Support costs

	Restricted £	Unrestricted £	2021 £	2020 £
Branch consumables	-	1,911	1,911	1,675
Gas, electricity and water	-	2,707	2,707	2,395
Insurance	-	1,266	1,266	1,222
Telephone and email	-	3,187	3,187	3,731
Computer maintenance, repairs and renewals	-	4,169	4,169	3,351
Central Office charge	-	4,782	4,782	10,019
Wages	-	22,934	22,934	22,639
Travelling expenses	-	17,408	17,408	22,860
Cleaning and waste disposal	-	3,249	3,249	2,336
Printing, stationery and postage	-	558	558	2,192
Volunteer recruitment	-	-	-	1,000
Depreciation	-	5,891	5,891	5,257
Directorate expenses	-	423	423	131
AGM	-	-	-	31
Legal and professional fees	959	-	959	1,888
Sundry costs	-	171	171	200
	959	68,656	69,615	80,927

Allocation of support costs

	Restricted £	Unrestricted £	2021 £	2020 £
Expenditure on raising funds (10%)	96	6,865	6,961	8,093
Expenditure on charitable activities (90%)	863	61,791	62,654	72,834
	959	68,656	69,615	80,927

8 Staff costs and employee benefits

The average number of employees during both periods was 5 and the full-time equivalent was 2.5.

The total staff costs and employees' benefits were as follows:

	2021 £	2020 £
Wages and salaries and social security	42,055	42,033
Defined contribution pension costs	528	474
	42,583	42,507

No employee in either period received remuneration amounting to more than £60,000.

Samaritans of Leicester, Leicestershire and Rutland

Notes to the Financial Statements

Year Ended 31 March 2021

9 Trustees' and key management personnel remuneration and expenses

The trustees, who constitute key management personnel, neither received nor waived any remuneration during the current or previous year. All expenses paid to trustees in the year (and the previous year) have been donated back to the charity in full.

Key management personnel are those with the authority and responsibility for planning, directing and controlling the activities of the charity. The total amount of employee benefits received by key management personnel is £Nil (2019 - £Nil). Apart from the expenses mentioned above, there were no related party transactions during the current or previous year.

10 Tangible fixed assets

	Freehold property £	Fixtures, fittings & computer equipment £	Total £
Cost or valuation:			
At 1 April 2020	37,749	84,264	122,013
Additions	-	2,320	2,320
At 31 March 2021	37,749	86,584	124,333
Depreciation:			
At 1 April 2020	31,773	68,283	100,056
Charge for the year	755	5,136	5,891
At 31 March 2021	32,528	73,419	105,947
Net book value:			
At 31 March 2021	5,221	13,165	18,386
At 31 March 2020	5,976	15,981	21,957

11 Fixed asset investments

	COIF Investment Fund £	M&G Charifund Income Units £	M&G Charifund Acc. Units £	M&G Charibond Fund £	Total £
Valuation					
At 1 April 2020	28,469	61,590	25,387	32,043	147,489
Revaluation	7,046	14,268	7,553	860	29,727
At 31 March 2021	35,515	75,858	32,940	32,903	177,216

The investments are listed on the London Stock Exchange and are stated at mid-market value.

12 Debtors

	2021 £	2020 £
Prepayments	9,349	6,956
Accrued income	10,000	-
Prepayments and accrued income	19,349	6,956

Samaritans of Leicester, Leicestershire and Rutland

Notes to the Financial Statements

Year Ended 31 March 2021

13 Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	7,771	8,393

14 Operating leases

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2021 £	2020 £
Not later than one year	954	954

15 Fund reconciliation

	Balance at 1 April 2020 £	Income £	Expenditure £	Revaluation Gain £	Balance at 31 March 2021 £
Restricted					
Schools fund	9,196	-	173	-	9,023
Branch renovation fund	58,112	-	959	-	57,153
	67,308	-	1,132	-	66,176
Unrestricted					
General	241,669	152,413	108,259	29,727	315,550
Designated	12,000	-	-	-	12,000
	253,669	152,413	108,259	29,727	327,550
Total	320,977	152,413	109,391	29,727	393,726

The **schools fund** is an accumulation of donor imposed restricted grants from charitable trusts to be used to fund the branch's schools outreach programme.

The **branch renovation fund** is an accumulation of donor imposed restricted grants from charitable trusts to be used to create disabled access to and renovation of the branch's ground floor at Elmfield Avenue.

The **designated fund** is a legacy that was received and which, although no formal restriction was placed on the funds, a request was made to spend the funds on something specific. Therefore the trustees have agreed to use these funds towards the branch renovation.

16 Pension commitments

The charity operates a defined contribution pension plan for its employees. The assets of the scheme are held separately from those of the charity in an independently administered fund. The amount recognised as an expense in the period was £528 (2020 - £474).