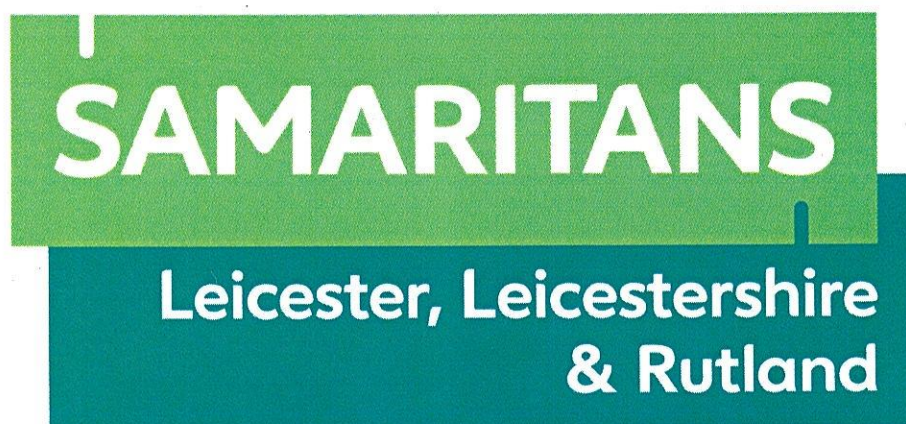


Samaritans of Leicester, Leicestershire and Rutland
Financial Statements
Year Ended 31 March 2023



Charity registration number: 1170691

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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	(9,222)	(8,071)
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 Total £	2022 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	42,563	39,633
 Beer Festival	5,254	2,382
Bid writing service	3,600	3,600
Other	495	458
Share of support costs	9,074	8,462
	60,986	54,535

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
	600	87,384	87,984	82,677

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).