

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



Charity registration number: 1170691

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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
		296,515	227,245
Current assets			
Debtors	12	9,363	10,311
Cash at bank and in hand		88,492	134,365
		97,855	144,676
Creditors: amounts falling due within one year	13	(17,241)	(9,222)
Net current assets		80,614	135,454
Net assets		377,129	362,699
Charity Funds			
Unrestricted funds	15		
- General		372,246	288,653
- Designated funds		-	12,000
		372,246	300,653
Restricted funds	15	4,883	62,046
Total charity funds	15	377,129	362,699

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.

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.

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
	73,938	51,743

3 Income from trading activities

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

4 Income from investments

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

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	52,590	42,563
Beer Festival	3,566	5,254
Bid writing service	3,600	3,600
Other	575	495
Share of support costs	8,922	9,074
	69,253	60,986

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
	10	86,297	86,307	87,984

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.

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).