

# **Central London Samaritans**

## **Annual Report and Financial Statements**

**31 March 2025**

**Charity number 1171330**

**Central London Samaritans  
Annual Report and  
Financial Statements**

**Year ended 31 March 2025**

<b>Contents</b>	<b>Page</b>
Legal information	1
Annual report of the trustees	2 - 12
Independent auditors report	13 - 16
Statement of financial activities	17
Balance sheet	18
Statement of cash flows	19
Notes to the financial statements	20-27

# **Central London Samaritans**

## **Legal Information**

**Year Ended 31 March 2025**

### **GENERAL INFORMATION**

#### **Founder**

The late Prebendary Dr Chad Varah CH, CBE.

#### **Chair and Branch Director ('Single Branch Leader')**

Heather Barker throughout the year as Chair and Interim Branch Director.

#### **The Trustees**

Heather Barker, Trustee, Chair and Interim Branch Director – appointed July 2023, elected October 2023.

Jane Little, Trustee - re-elected October 2024.

Simon Denyer, Trustee, Treasurer - re-elected October 2024.

Jeremy Marcus, Trustee – re-elected October 2024.

Roger Jeary, Trustee and Secretary – re-elected October 2024.

Bethan Davies, Trustee – re-elected October 2024.

Helen Buck, Trustee – co-opted February 2024, elected October 2024.

Claire Justin, Trustee, elected October 2024.

#### **Trustees who retired at our AGM on 30 October 2024**

Hannah Scott, Trustee.

Catherine Bourne, Trustee.

Angelo Monni, Trustee.

#### **Advisor to the Board of Trustees**

Cynthia Pearce, special Advisor.

**Registered Charity Number:** 1171330.

**Constitution dated:** Charitable Incorporated Organisation (CIO) registered 26 January 2017 - effective from 1 April 2017.

#### **Registered Address and Telephone Number:**

46 Marshall Street, London, W1F 9BF - 020 7758 0660 until 12 March 2025.

13 Salisbury Place, London, W1H 1FJ - 020 7758 0660 from 13 March 2025.

#### **Auditors (previously Independent Examiners)**

Moore Kingston Smith LLP, 4 Victoria Square, St Albans, Herts, AL1 3TF.

#### **Bankers**

Lloyds Banking Group plc, Cheapside Branch, 125 London Wall, London, EC2Y 5AS.

# **Central London Samaritans Annual Report of the Trustees Year Ended 31 March 2025**

## **THE CHARITY**

The charity, Central London Samaritans ('CLS'), was registered with the Charity Commission as a Charitable Incorporated Organisation ('CIO') on 26 January 2017 with Charity Number 1171330 and Registered Office at 46 Marshall Street, London, W1F 9BF. The charity became operational on the full transition to CIO status on 1 April 2017. Prior to this the charity had operated and been registered with the Charity Commission as an unincorporated body known as "The Samaritans (London Branch)" with Charity Number 268293, at 46 Marshall Street, London, W1F 9BF.

CLS is a recognised affiliate branch of Samaritans, founded in 1953 by the late Prebendary Dr Chad Varah CH, CBE. CLS is a part of the Samaritans London Region and covers the seven inner London Boroughs of: City of Westminster, City of London, Kensington & Chelsea, Camden, Islington, Hackney and Tower Hamlets. CLS fulfils its charitable aims under an Operating Agreement with the Samaritans Central Charity ('SCC') the purpose of which is to make sure that all services provided are of a consistently high quality and that we work effectively together to support our callers. In addition, the SCC are responsible for determining the overall strategy of the wider organisation and providing direction and support to all branches across the broad aspects of service, access, influence and evidence.

CLS has been fully self-funding since 1 April 2018. The majority of CLS's income during the year ended 31 March 2025 was generated through voluntary donations and grants which were raised independently by the branch. CLS does not receive grants or donations from the wider Samaritans organisation.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **The Board of Trustees**

Under the CIO constitution, the charity is managed by the Board of Trustees comprising the Branch Director, the Secretary, the Treasurer and up to eight elected members with the power to co-opt up to two additional members. Elected members can serve a maximum of six consecutive years, with annual elections taking place at the charity's Annual General Meeting (AGM) each year. All trustees offer their services on a voluntary and unpaid basis.

The trustees are responsible for ensuring the charity delivers its charitable objectives; for the financial well-being of the charity; and for compliance with charity and relevant legal and statutory requirements.

In line with Charity Commission guidelines, training materials are made available to newly appointed trustees on their roles and responsibilities to supplement an online training program created by Samaritans. Further ongoing training is arranged, for trustees individually or the Board of Trustees as a whole, when deemed necessary.

During the year ended 31 March 2025 the Board of Trustees formally met fourteen times in order to discuss and plan the strategic direction of CLS and oversee the charity's effective and efficient operation.

### **The Branch Director**

The Branch Director of the charity is selected through a consultative process involving all branch volunteers and representatives of the SCC. A formal appointment is then made by the SCC Trustee Board on the recommendation of the Regional Director. The Branch Director then selects a number of Deputy Directors to support her or him during their three-year term of office and may also select a Deputy Branch Director. The posts of Branch Director, Deputy Branch Director and Deputy Directors are voluntary and unpaid.

In accordance with our constitution, the role of Branch Director is ordinarily restricted to a three-year term. Heather Barker was appointed Interim Branch Director in July 2023.

# Central London Samaritans Annual Report of the Trustees Year Ended 31 March 2025

A key role of the Branch Director is to ensure the provision of high quality and consistent care to all callers contacting the charity by whatever means and to support all the volunteers who provide this care, or who support the work of the charity in other ways. The position of Branch Director is assisted by a small team of paid full-time staff who are responsible for the day-to-day operations of the branch. The staff team provide support for the volunteer rota, outreach in the local community, recruitment, training and support of volunteers, fundraising, administrative functions and management of branch facilities and premises which are open and utilised 24 hours a day.

## Deputy Director Team

The Branch Director is typically supported by a team of deputy directors, all of whom are themselves volunteers. Each deputy director acts as a lead in their particular area of expertise covering the following operational areas: Email, Communications, Transfers, Volunteer Support, New Volunteers, Homeless Support, Training, Recruitment & Selection, Onsite Support, Peer Support, Prisons, Continuous Development, Online and Self-Directed Learning, Data and CRM. The Branch Director and deputy director team meet regularly during the year to monitor and discuss the operational performance of the branch. This team together with the Trustees form the Branch Leadership Team.

## OBJECTIVES AND VALUES

Samaritans' Vision, Mission and Values (which the charity is fully aligned to and supports) are set out in its document *Samaritans' Strategy 2022-2027*.

### Our Vision

Samaritans' Vision is that fewer people die by suicide.

### Our Mission

Samaritans work to achieve this Vision by making it our Mission to alleviate emotional distress and reduce the incidence of suicidal feelings and suicidal behavior.

Samaritans do this by:

- Being available 24 hours a day, 365 days a year to provide emotional support for people who are experiencing feelings of emotional distress or despair, including those which may lead to suicide.
- Reaching out to high-risk groups and communities to reduce the risk of suicide.
- Working in partnership with other organisations, agencies and experts; and
- Influencing public policy and raising awareness of the challenges of reducing suicide.

### Our Values

Samaritans are committed to the following values:

- **Listening**, because exploring feelings alleviates distress and helps people to reach a better understanding of their situation and the options open to them.
- **Confidentiality**, because if people feel safe, they are more likely to be open about their feelings.
- **People making their own decisions wherever possible**, because Samaritans believe that people have the right to find their own solution and telling people what to do takes responsibility away from them.
- **Being non-judgemental** because Samaritans want people to be able to talk to us without fear of prejudice or rejection; and
- **Human contact**, because giving people time, undivided attention and empathy meets a fundamental emotional need and reduces distress and despair.

### Fulfilling the Mission

Our volunteers are available to provide support by telephone and written word 24 hours a day every day of the year, see callers wishing to visit the branch in person from 9am to 9pm every day of the year and offer emotional support outside of the branch by way of numerous outreach projects within the local community. We have provided this support to our callers and visitors since establishing in 1953. Hence, we are now in our 72<sup>nd</sup> year of providing emotional support to those in need, no appointment required and all free of charge.

# Central London Samaritans Annual Report of the Trustees Year Ended 31 March 2025

## REVIEW OF OUR ACTIVITIES AND PERFORMANCE

### Highlights of Our Year

<b>Delivery of our core services</b>	48,047 callers via phone, email and webchat This represents a 10.6% increase year-on-year
<b>Face to face and support through our outreach programs</b>	Supporting 2,561 people in person either face to face in the Branch or through outreach activities This is 8.6% lower year on year
<b>Total supported Recruitment and training</b>	50,608 which is 9.4% higher year-on-year 78 new, fully trained listening volunteers Lower than prior year (107) due to premises move
<b>Number of active listening volunteers</b>	347 average during the year This is 4.5% higher year on year
<b>Continuing initiatives</b>	<ul style="list-style-type: none"> <li>• The listener Schemes in Brixton and ISIS prisons</li> <li>• Supporting those who make the streets their home</li> <li>• Working with the London Ambulance Service call centre staff</li> <li>• The veterans programme at Chelsea Royal Hospital</li> <li>• City of London Police</li> <li>• Offering Time to Talk, Time to Listen to organisations across London</li> <li>• Offering support to those bereaved by suicide through Facing the Future</li> </ul>
<b>New initiatives</b>	<ul style="list-style-type: none"> <li>• Extension of support for London Ambulance Service through skills development for call handler</li> <li>• Early stage discussions with London Fire Brigade</li> <li>• Extended programme with City of London Police</li> </ul>
<b>Securing a base for the next 30+ years</b>	After 37 years in Marshall Street, 2024/25 saw the sale of Marshall Street and purchase / refurbishment of Salisbury Place. We now have a sustainable home for our volunteers, staff and callers for the next 30+ years. This transition enables us to remain within Westminster, ensures continuity of service to local communities and our outreach programmes
<b>Financial position</b>	<ul style="list-style-type: none"> <li>• 8.0 months of free reserves as at March 2025 versus policy of between 6 – 12 months</li> <li>• 85p in every £1 spent of fulfilling our charitable aims</li> </ul>
<b>Return on investment</b>	Our volunteer-led model results in £3.48 of 'volunteer service' for every £1 spent, based on the total value of volunteer time at CLS equating to £1.3m (priced at the London Living Wage)
<b>Goals for next year</b>	<ul style="list-style-type: none"> <li>• Maximise benefits and opportunities from our new building</li> <li>• Expand engagement and partnerships with Westminster organisations</li> <li>• Maintain volunteer recruitment and training at circa 100 per annum</li> </ul>

### Our Work

Our primary aim has always been that our volunteers are available at any time of the day or night to provide non-judgemental, confidential emotional support for callers who experience a range of feelings including loneliness, isolation, anxiety, despair, fears about financial problems or relationship breakdowns and just need someone to talk to. We respond not only to phone calls, but contact by email, webchat and face-to-face callers at our branch in the City of Westminster as well as taking our services to vulnerable individuals and marginalised communities at highest risk of suicide. We remain one of the few truly 24/7 support services, available free of charge to anyone, with no appointment or waiting lists. We know that the element of human interaction is important to callers: research has shown that our callers value having someone real to communicate with, listen to and be there for them at any time of the day or night.

## Central London Samaritans Annual Report of the Trustees Year Ended 31 March 2025

The work we do is undertaken by around 400 volunteers - listening and support volunteers - who are recruited and trained in their specific roles. We are, and always have been, a volunteer-led charity with all our support mechanisms being provided by highly trained volunteers. In addition, many volunteers take on extra responsibilities by taking the lead on, and helping with, recruitment, training, outreach programs, fundraising, awareness and publicity, administration and volunteer support. Being a Samaritans volunteer is time demanding and at times challenging yet can also be hugely rewarding.

We maintain close contact with and attend meetings of a number of suicide prevention groups within the boroughs that we serve. Through our attendance we can offer help and support to the initiatives being driven by these groups and, where relevant, offer our views on how best to achieve our shared goals. We also partner with other organisations and charities to provide our service in a coordinated, meaningful way which caters for their specific needs – e.g. Network Rail, City of London Police, HM Prison Service, London Ambulance Service, London Fire Brigade.

### Inside the Branch – Output

**Callers via telephone, email and webchat** - In terms of output, during the year ended 31 March 2025, CLS volunteers responded to 48,047 calls for help through calls to our helpline (40,012) and written word (8,035). The overall number of people we were able to provide in-branch support to through these services increased by 11% year-on-year largely due an increase (4%) in the total number of shift hours our volunteers were available coupled with an increased proportion of shift hours dealing with such callers (up 12% year-on-year).

**Drop-in Callers at our Branch** – this service enables us to see face-to-face visitors, no appointment necessary, no waiting lists at our branch in Westminster, 12 hours a day, every day of the week. Being centrally located in London offers a convenient and accessible position for Londoners struggling to cope. During the year ended 31 March 2025 we supported 1,092 visitors in this way.

### Outside the Branch – Output

Certain groups of people have heightened vulnerability to suicide which require a tailored range of interventions.

We proactively reach out to these high-risk communities, including the homeless, men in custody and people bereaved by suicide.

**Homeless** - our Homeless Team of volunteers attend homeless food drops in Westminster providing support which gives individuals a unique opportunity to be heard and explore their feelings, often at a point of personal crisis. This year we have been able to provide emotional support to 296 individuals in this environment. We also have materials and virtual sessions that can be used to support the staff in homeless centers as we look to engage with those involved in their care.

**Men in Custody** – men in prison are significantly more likely to die by suicide than people in the general population. As part of our commitment to reducing suicide, we train selected prisoners to provide confidential emotional support to their peers who are struggling to cope or feeling suicidal, by becoming 'Listeners'. Our volunteers work with prison staff to select and train people in prison who have shown an interest in becoming a Listener. On completion of their training, Listeners receive a certificate and agree to follow our policies and values. Listeners receive regular support and meet with our team of volunteers on a weekly or fortnightly basis.

We support two London prisons in this way (HMP ISIS and HMP Brixton) and continue to build our team of volunteers who provide this vital support. In this way, our volunteers support these 'Listeners' who themselves provide support to the inmates at Brixton and ISIS Prison. This service enabled Listeners to support 153 calls for help (in a prison setting) from prisoners in Brixton and ISIS during the year.

**People bereaved by suicide** – the impact of suicide can be devastating. It can cause intense feelings of grief for loved ones, communities and workplaces. One in ten people who are bereaved by suicide go on to have suicidal feelings. We run group sessions for those bereaved by suicide to ensure that they are properly supported. We are incredibly proud that this program has developed from its inception at Central London Samaritans to become an organisation-wide Samaritans program called Facing the Future which is run and administered by us at CLS. During the year under review, we supported 240 individuals through this program.



## Central London Samaritans Annual Report of the Trustees Year Ended 31 March 2025

**Time to Talk, Time to Listen** – the development and take-up of this 'awareness training' for external organisations has been extremely important as mental health and wellbeing in the workplace continues to be a priority for employers. In response to various requests for our help from external organisations, we have developed materials suitable for on-line and in-person sessions hosted by our highly trained volunteers. Broadly, these sessions are led by one of our trained volunteers and look at the many and complex issues faced by staff (tailored to the specific needs of the organisation) and how effective listening can make a difference. Importantly it looks at ways in which we can take care of ourselves and our own wellbeing while having the confidence and skills to open up conversations with, and provide support to, others. This year we completed 23 separate sessions which directly reached 954 attendees across both private and public sector organisations.

Other regular outreach activities include our weekly attendance at a **London Ambulance Service** call center aimed at supporting their staff who answer emergency calls. This has been extremely rewarding and well received and resulted in 780 instances of LAS staff being supported during the year. We also have a regular attendance at the **Royal Hospital Chelsea** where we hold sessions with the veterans who are housed there.

### Our Impact

By virtue of our very strict confidentiality service policy and the anonymity of our callers it is difficult to quantify with great accuracy the impact of the services that we provide. We obtain feedback where possible in relation to certain aspects of our Outreach projects, but this remains a difficult area for precise analysis on an ongoing basis. However, we do carry out point-in-time surveys of both our own listening volunteers and our callers where they are willing to participate. The most recent full survey of our callers took place in 2020. In summary, the findings were:

#### *Why Samaritans*

- callers said the immediate availability of our support sets it apart from other services. The helpline gives them the chance to talk to someone straight away when they need it, even in the middle of the night. There are no waiting lists and they don't have to wait to be called back.
- callers also appreciate that there is no set time limit, so they can take the time they need to talk things through and they know they can call again if they need to; and
- callers value our services because it is available 24/7, anonymous, confidential, non-judgemental and provides an opportunity for human contact.

#### *Our impact on distress and suicidality*

- for all callers, on average, there was a significant reduction in levels of distress from the start to end of a call, and from the start of a call to one week later;
- most callers felt their call helped them to manage their own level of distress and suicidal thoughts or feeling;
- a week after calling us, seven out of ten callers said they were feeling better, and that their call had contributed to this; and
- 70% of respondents who felt suicidal stated that contacting us influenced their decision not to end their life at that time.

#### *Our impact by talking and listening*

- most callers said calling us helped them feel listened to and understood. Calling helped them see that they had options and they felt more able to make choices. It also gave people more hope for the future and made them feel like they could cope with everyday life. Some said it made them feel calmer and less lonely.

---

A survey of specific caller concerns in June 2023 highlighted that the top three concerns mentioned by callers that reached out for emotional support were mental health (46%), family (33%) and isolation (27%).

These pieces of research provide us with evidence about the positive impact of our emotional support services but also identify areas of concern which are acknowledged to have been exacerbated by the impact of the pandemic and cost-of-living crisis on suicide risk. Both have been used to inform the strategy of the wider organisation as well as specific areas of focus around service development, training materials and information provided to callers.

### Awareness Raising

Our awareness raising activities are a key feature of our work whereby we focus our efforts on settings known to experience high numbers of suicide, such as main line rail stations, alongside a targeted talks program reaching out to vulnerable communities across central London.



## **Central London Samaritans Annual Report of the Trustees Year Ended 31 March 2025**

Equally we target large scale events such as Pride and Black Pride in London to raise awareness of our service and offer emotional support where necessary. There are also organisation-wide events every year that we take part in such as 'Brew Monday' in January and The 'Big Listen' in July.

We hold fundraising events which also serve to raise awareness in the form of *Sing for Samaritans* at main line railway stations which, this year, included Charing Cross, Waterloo, and Marylebone stations. In addition, Trafalgar Square is also a popular venue around the Christmas period.

Further awareness raising via social media and on-line platforms took place around established events like Mental Health Awareness Week, World Suicide Prevention Day and World Mental Health Day to reach out to different audiences and give talks about the service we provide as well as offering emotional support in general. In this way we reach 1,000's of people through our talks but many times more through the awareness raising that the larger events provide.

In addition to the above we regularly attend events at local universities and colleges to raise awareness amongst students and staff alike, typically associated with freshers week activities.

### **Our People**

#### *Our Volunteers*

We are a volunteer-led organisation so our service can only persist through the recruitment and training of new volunteers. During the year under review, we received 1,292 enquires from people who wished to be considered for our volunteer training program. We currently run a hybrid model whereby some elements of on-line training are mixed with in-person sessions. Using this approach, we ran 5 selection days which resulted in the commencement of 7 separate CORE Training classes and 78 newly trained listening volunteers.

Each of these classes typically consists of a number of 'classroom' modules totaling 21 hours of training plus a further 5 hours of self-learning time. Additional training time and mentoring requirements result in each new listening volunteer undertaking a total of 62 hours of training to provide and equip them with the skills and support required to provide an empathic, listening ear for our highly vulnerable callers.

The training is delivered by our experienced volunteer training team (all volunteers themselves) and prepares new volunteers to manage every eventuality. Our non-listening volunteers (Support Volunteers) who provide help in a variety of areas such as administration, fundraising and consultancy also receive that same first stage training to help them understand the roles of the listeners.

The average number of active listening volunteers during the year showed an increase from 332 to 347. The period end number of 340 as at 31 March 2025 compares to 345 active listening volunteers as at 31 March 2024. One of our key goals remains the recruitment and training of new volunteers.

Following the increase in average number of active listening volunteers during the year, the total number of shift hours during which volunteers were available to provide support also increased by 4% year on year.

#### *Our Staff Team*

Our staff team during the year of 5.1 full time equivalents provided support services to the Branch Director, board of Trustees and volunteers covering areas such as IT, building and facilities management, office administration, financial management and co-ordination of volunteer recruitment, training and rota management. In addition, the staff team are responsible for the digital footprint of our branch, some of the branch's fundraising activities and many of our relationships with external partners which, among other things, helps to promote our services and raise awareness.

We are immensely grateful to all our volunteers and staff for their unwavering support and dedication which ensures that the support provided to those who call us is available at any time of the day or night, every day of the year.

# **Central London Samaritans Annual Report of the Trustees Year Ended 31 March 2025**

## **Our New Building**

Following the sale of our property in Marshall Street and simultaneous purchase of property at 13 Salisbury Place on 13 May 2024, we successfully moved into our new home on 12 March 2025. Despite an extensive refurbishment period, we were able to secure continuity of service throughout as a result of a leaseback arrangement at Marshall Street. This enabled a seamless move from one environment to the other and ensured our service remained available to callers every day throughout the year.

Salisbury Place is only 1.5 miles from Marshall Street and we remain in the borough of Westminster. This is extremely important in terms of continuity of service, especially to our various outreach activities and those who visit us in-person. We are thrilled to be fully operational in our new home as this marks a pivotal point in our journey. We have realized our aspiration of a new, purpose designed home for the charity thereby contributing to its long term security, sustainability and future.

## **Key Aims for the Year Ahead**

### *Our New Building and Location - Benefits and Opportunities*

We are thrilled to be fully operational in our new home as this marks a pivotal point in our journey. We have realised our aspiration of a new, purpose designed home for the charity which we believe contributes to its long term security, sustainability and future.

Over the coming year we will take steps to increase general awareness of our presence within the area and amongst visitors who previously used our face-to-face service at our old premises. We also believe that the facilities we have in-place will be attractive to prospective volunteers and, in particular, those who are available for night shifts which is a peak time for people wishing to contact us. Finally, we have great facilities for external meeting room hire and will be looking to raise awareness of this within the local area

### *Engagement and Partnerships*

Given the importance of partnerships and awareness raising, we have made significant efforts to engage with the local area organisation which brings together residents and businesses in the immediate area of our new home in Marylebone. They are called Baker Street Quarter and are themselves a non-profit organisation. We were honored to be named Charity of the Year by the Baker Street Quarter Partnership – an achievement that has opened doors to increased visibility, in-kind donations, and new fundraising opportunities.

Thanks to this partnership, we were offered fundraising opportunities at various summer festival events, received generous in-kind support, including a venue donation for our PRIDE brunch at a local hotel and free laptops from another local business. Further interaction with local businesses to explore corporate partnerships and/or awareness raising opportunities are ongoing.

### *Volunteer Recruitment and Training*

Typically, we aim to train c.100 new listening volunteers annually and do so through running up to nine group classes across the year. The trainers are, themselves, experienced listening volunteers. In order to accelerate the process and reduce the ongoing commitment required from the training team, we are trialing a 'Big Train' initiative. This involves holding training for up to 100 prospective volunteers over a condensed 3 day period. Trainees who successfully pass the training will then be subject to an enhanced mentoring program. We are excited to trial this approach and look forward to making it a success.

## **Risk Management**

During the year, the Board of Trustees reviewed and updated the charity's Risk Register. This register sets out the key risks facing the charity along with a range of mitigating actions and controls applied against each risk.

Whilst it is acknowledged that most of our fundraising activities have performed relatively well, there remains a degree of uncertainty over the continuing impact that the wider cost-of-living issues may have on future fundraising opportunities in general. The Board of Trustees has reviewed forecast cash flows and budgets for the coming year taking into account the likely impact on fundraising activity as well as the prevailing level of free reserves. We are satisfied that the charity has sufficient resources to remain financially sustainable for the foreseeable future.

# **Central London Samaritans Annual Report of the Trustees Year Ended 31 March 2025**

## **Environmental Awareness**

The Branch continues its efforts to reduce its overall impact on the environment through the following actions:

- Using a 'green' energy supplier and energy saving light bulbs where possible throughout the building;
- Recycling as much as possible, with recycling bins positioned around the building;
- Waste is recycled through the local authority;
- Paper is recycled and re-used within the branch wherever possible;
- Printer cartridges are recycled through the nationally organised collection;
- Purchasing 'green' catering and stationery supplies where possible; and
- The use of motion sensitive lighting.

## **Public Benefit**

All our activities focus on the core work of offering emotional support to vulnerable people and are undertaken to further our charitable objectives for the public benefit. In planning and reviewing all the activities of the charity during the year, the Trustees have paid due regard to the Charity Commission's guidance on public benefit.

## **FINANCIAL REVIEW**

### **Funding**

Central London Samaritans is affiliated to but financially independent from the wider Samaritans organisation. We receive no income from the wider organisation and, indeed, have been fully financially independent for the last seven years over which time we have raised £2.81m, an average of £401,000 per year. This has been achieved through the efforts of our own staff and volunteers and of course the amazing support from our varied donor base.

The aim of the Board of Trustees is that the charity must be financially self-sustaining and resilient in order to develop and maintain our services in a way that best meets the changing needs of Londoners. We endeavor to introduce and maintain diversity within our mix of funding across various sources.

Typically, we might expect one third of our funding to come via trusts & foundations, up to 25% through individual giving and community events, 20% through legacies, 10% through corporate relationships and a further 10% through commercial activities such as room hire and workplace training. The fundraising target in any one particular year is influenced not only by our service plans but also by the level of free reserves we hold as these may fund our running costs in accordance with our stated reserves policy.

During the year under review, fundraising opportunities were stable, with all but two of the ten streams of income remaining broadly in-line with prior year. One outlier was grants from trusts and foundations which were £22,587 down year-on-year but reflected an all-time high in the prior year. Legacies (i.e. gifts in Wills) were significantly up at £126,833 versus £27,712 in the prior year - average annual legacy income over the last 7 years stands at £80,676 indicating that prior year was historically low for legacy receipts.

In summary, excluding net gains on fixed asset disposals, income for the year totaled £469,884, an increase of 18.4% on the prior year. This reflects a stronger performance from legacy gifts partially offset by reduced levels of grants from trusts and foundations following a record year last year.

The general fundraising environment is always difficult to predict. Cost pressures remain due to cost-of-living increases and recent wider disruptions to previously accepted global trading relationships. These may impact potential donors of all kinds (individuals, corporates and trusts). Volatility in asset prices and investment income remains difficult to predict, partly as a result of perceived political risks. This may affect the funds available to grant making organisations or their appetite to maintain the programmes previously supported.

We will continue to seek opportunities to enhance the charity's financial sustainability to ensure our services continue to be available to vulnerable and marginalised groups within the communities we serve and enable us to respond to the needs of our callers and visitors.

### **Expenditure**

To ensure the charity's finances are properly monitored and managed, the Board of Trustees receives monthly financial reports from the Treasurer. These reports include details of the charity's income and expenditure compared with a pre-approved annual budget, monthly Management Accounts covering the operation of the branch, cash and reserve balances compared with pre-approved policy requirements and other financial analysis.

## **Central London Samaritans Annual Report of the Trustees Year Ended 31 March 2025**

The total expenditure incurred, excluding expenditure on the building project and the value of pro-bono services provided, increased by 27.6% year-on-year. However, included in this rise is a material increase in depreciation charge following the completion of our change of location. Before depreciation, the operating expense base saw a 7.9% rise year-on-year which we believe to be a reasonable result given the magnitude of external cost pressures. Overall, excluding building project costs, out of every £1 spent, 85p went directly to supporting our charitable services.

### **The Financial Statements**

The financial statements are prepared in compliance with the Statement of Recommended Practice ("The Charity SORP"). During the year ended 31 March 2025, the charity made an overall surplus of £4,034,406 (2024: deficit £68,185). This comprises a surplus of £4,057,957 on Unrestricted funds and a deficit of £23,551 on Restricted funds. The unrestricted surplus arose on the disposal of our previous property and was fully utilised on the purchase and refurbishment of our new property.

Total income for the year was £4,543,344 (2024: £401,922). £30,500 of this income was Restricted and £4,512,844 was Unrestricted. The Unrestricted income includes £4,073,460 relating to the gain on disposal of our previous property with the remaining £439,384 from normal fundraising activity.

Expenditure for the year amounted to £508,938 (2024: £470,107), including depreciation of £120,136 and £22,141 in respect of spend on our building project funded through the use of designated funds.

At 31 March 2025 the charity had cash balances totaling £559,712 (2024: £553,280). £82,955 of this balance was placed in a 32 day notice deposit account, the remainder being in instant access bank accounts. At 31 March 2025, available Unrestricted Funds totaled £339,716 (excluding fixed assets and investments) and Restricted Funds totaled £17,961.

Restricted funds comprise recognisable funds that can only be spent in accordance with the donor's intentions. Unrestricted funds comprise all other funds, including the value of the freehold property and any funds which have been designated by the trustees for a specific use. Current assets held within unrestricted funds are available for the ordinary purposes of the charity.

### **Reserves Policy**

The Trustees may determine, from time to time, whether there are foreseeable non-recurring expenditures or loss of income specific to a certain event or circumstance and may establish designated reserves to cover these. A designated reserve will therefore be intended for a specific defined purpose over a specific defined period of time and be separate from the Charity's general free reserve.

Over and above such designated reserves, the Charity will hold a general 'free' reserve to cover items of expenditure or shortfalls in income arising from the general operation of the Charity's activities. As an employer of staff, the Charity is concerned that the position of staff should be protected as far as possible, and the level of reserve is intended to ensure that contractual obligations to staff and third parties can be met in an orderly fashion. In addition to meeting contractual obligations, the general free reserve also serves to provide near-term financial resilience to assist in the planning of and support for the delivery of our charitable activities.

The challenges introduced by various cost-of-living pressures have not abated but equally do not appear to have prompted a deterioration in our ability to raise funds from the various and diverse sources which have supported us over recent years. In view of this, our target for 'free' reserves has been maintained within the range six to twelve months operating costs. For this purpose, operating costs are the highest audited annual total expenditure figure over the most recent three years of operation.

For the avoidance of doubt, the general free reserve comprises the total unrestricted funds less the sum of tangible fixed assets, illiquid investments and any designated funds set aside by the Trustees.

As at 31 March 2025 the unrestricted free reserve totaled £339,716. The audited total expenditure for the year totaled £508,938. The highest audited annual expenditure over the three years ended 31 March 2025 arose in the year under review. Hence, the general free reserve position represents 8.0 months of expenditure and is therefore within our stated policy. We anticipate that our free reserve balance will continue to remain within policy during 2025-26.

The trustees monitor compliance with this policy as part of the monthly Management Accounts reporting.

**Central London Samaritans  
Annual Report of the Trustees  
Year Ended 31 March 2025**

**Investment Powers and Policy**

The charity's Constitution allows the trustees to invest in any way they consider appropriate. The charity's investment policy is a conservative one which prioritises capital preservation, reduced counterparty risk and liquidity ahead of yield.

All cash balances must be placed with reputable UK banks, which are regulated by the PRA/FCA and members of the FSCS (Financial Services Compensation Scheme).

The charity's policy is that it will hold all its liquidity as cash in instant access accounts with reputable UK banks sufficient to cover at least 5 months of operating expenditure. Cash balances in excess of this may be held on fixed term deposit or rolling term deposit (again with reputable UK banks) such that amounts in excess of 5 months but equal to or below 8 months of operating expenditure may be placed on no more than 3 months deposit. Balances in excess of the 8 months requirement may be placed on no more than 6 month deposit.

As at 31 March 2025, total cash balances amounted to £559,712 of which £467,757 was held in instant access accounts and £82,955 was held in a 32 day notice deposit account. Cash held on instant access was in excess of our minimum policy requirement.

The deployment of cash is kept under review by the trustees in conjunction with advice from the Treasurer and professional advisors where relevant. The trustees monitor compliance with this policy as part of the monthly Management Accounts reporting.

**THANK YOU**

The charity has established a diverse program of fundraising activity which has resulted in generous support from new and existing supporters and donors. The response from donors, supporters and volunteers we receive is truly remarkable.

The charity would like to take this opportunity to especially thank: The Adrian Swire Charitable Trust, The Aird Charitable Trust, Capital Group, The City of Westminster, CGB Trust, Edward Harvist Trust, Garfield Weston Foundation, Horseshoe Trust, Hyde Park Place Estates, The National Lottery Award for All, Shaftesbury PLC, St James's Piccadilly Charity, Strand Parishes Trust, The London Community Fund, The Tudor Foundation, Westminster Almshouses Foundation, Westminster Amalgamated, Westminster Community Fund, The Worshipful Company of Coopers, The Worshipful Company of Fishmongers and The Worshipful Company of Grocers.

The charity is also extremely grateful to: Arup UK, Moore Kingston Smith LLP, My Soho Times, Murphy Philipps, Network Rail, PwC Foundation, Raccord Electricals, RAF Club, Sainsbury PLC and Simmons & Simmons LLP for their support and to all those who have helped us so generously during the year.

Thank you also to all 'The Friends of CLS' who give so much of their time and support to us whenever we are in need and the various choirs who helped us raise awareness and funds. And of course, thank you to all those who took part in fundraising events for CLS throughout the year – in particular sporting events including the London Landmarks Half Marathon, the Hackney Half Marathon, the Great Bristol Half Marathon, Victoria Park Half Marathon, the Amsterdam Marathon, the Paris Marathon, Hull 10K, Saucony London 10k and the Laugavegur Iceland Ultra 55km

And finally, thank you to the various choirs who have performed at our events to entertain the public while we raise awareness and funds. These include Real Voices, Bellow Fellows, Eclectic Voices, Mixtape Choir, The Cast of Fawlty Towers: The Play and the Metropolitan Police Choir.

We are determined to continue to work together with our funders to and build upon all the amazing support that they have shown us. This, coupled with our unrestricted 'free' reserves balance, gives us confidence that the charity will remain financially stable for the foreseeable future and that we will continue to be there for anyone who needs us, every hour of every day.



# Central London Samaritans Annual Report of the Trustees Year Ended 31 March 2025

## Statement of the Board of Trustees' Responsibilities

The Central London Samaritans Board of Trustees is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and for the preparation of the financial statements for each financial year which give a true and fair view of the state of the charity and of the surplus (or deficit) of the charity for that period. In preparing those 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;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in existence.

It is also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention of fraud and other irregularities. To the best of our ability The Board of Trustees believe that it has discharged its responsibilities during this past year.

## Post Balance Sheet Events

### Building

Practical completion of our new premises was signed-off on 13 March 2025. Hence all contracted work had been materially completed at that stage. Following discussions between the contractor, independent project manager and representatives from the trustee board, agreement of the final contract sum was achieved on 25 July 2025.

The agreed final sum including all retention amounts and VAT have been recognised in full in the financial statements for the year ended 31 March 2025.

### Press Coverage

Press coverage concerning the wider Samaritans organisation was published on Friday 25 July 2025. It reported on an internal presentation given by the main Trustee board of Samaritans to volunteers and staff across the whole organisation. The basic thrust of the reporting centered around the potential closure of around half of the 201 branches from which the service provision of Samaritans is currently delivered.

Central London Samaritans (CLS) is an independently registered charity with its own constitutional document and trustee board. It is affiliated to, but independent from the wider Samaritans organisation, and in particular what we refer to as Samaritans Central Charity (SCC). We are one of 201 'branches' and operate under an Operating Agreement between us and SCC. The trustee board of CLS is wholly responsible for the governance and operation of all aspects of CLS including 100% of the funding required to maintain its existence. We receive no direct funding from SCC. Any funding given to CLS is used wholly for the activities carried out by CLS.

Around two thirds of the 201 branches which deliver the support services operate on an affiliated basis. The rest remain under the direct control of SCC and are accordingly funded by SCC.

We, the trustee board of CLS, cannot comment directly on the press coverage or deliberations of the main Trustee board as the basis on which such conclusions have been drawn have yet to be shared. However, as an independently funded and managed service, we would like to provide reassurance that as far as we are concerned, the future of CLS and the services it provides remain unchanged.

This report was signed on behalf of the Board of Trustees by:

Signed by:

*Heather Barker*

C44800C957DF440...

Heather Barker – Chair and Interim Branch Director



**Central London Samaritans**  
**Independent Auditor's Report**

**Year ended 31 March 2025**

**Independent auditor's report to the Trustees of Central London Samaritans**

**Opinion**

We have audited the financial statements of Central London Samaritans for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 'The Financial Reporting Standard Applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025, and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

**Other information**

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

# **Central London Samaritans**

## **Independent Auditor's Report**

**Year ended 31 March 2025**

### **Independent auditor's report to the trustees of Central London Samaritans**

#### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the Trustees' Annual Report is inconsistent in any material respect with the financial statements; or
- the charity has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we required for our audit.

#### **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement set out on page 12, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

**Central London Samaritans**  
**Independent Auditor's Report**

**Year ended 31 March 2025**

**Independent auditor's report to the trustees of Central London Samaritans**

As part of an audit in accordance with ISAs (UK) we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

**Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud**

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

The objectives of our audit in respect of fraud, are; to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the charity.

**Central London Samaritans**  
**Independent Auditor's Report**

**Year ended 31 March 2025**

**Independent auditor's report to the trustees of Central London Samaritans**

Our approach was as follows:

- We obtained an understanding of the legal and regulatory requirements applicable to the charitable company and considered that the most significant are the Charities Act 2011, the Charity SORP, and UK financial reporting standards as issued by the Financial Reporting Council.
- We obtained an understanding of how the charitable company complies with these requirements by discussions with management and those charged with governance.
- We assessed the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur, by holding discussions with management and those charged with governance.
- We inquired of management and those charged with governance as to any known instances of non-compliance or suspected non-compliance with laws and regulations.
- Based on this understanding, we designed specific appropriate audit procedures to identify instances of non-compliance with laws and regulations. This included making enquiries of management and those charged with governance and obtaining additional corroborative evidence as required.

There are inherent limitations in the audit procedures described above. We are less likely to become aware of instances of non-compliance with laws and regulations that are not closely related to events and transactions reflected in the financial statements. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

**Other matter**

The corresponding figures in the financial statements of Central London Samaritans were not audited as the company did not require a statutory audit under the Charities Act 2011 in the prior year.

**Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with Chapter 3 of Part 8 of the Charities Act 2011. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to any party other than the charity and charity's trustees as a body, for our audit work, for this report, or for the opinion we have formed.



Roger Ogden  
(Senior Statutory Auditor)  
for and on behalf of Moore Kingston Smith LLP

Date 19.09.2025

4 Victoria Square  
St Albans  
Hertfordshire  
AL1 3TF

# Central London Samaritans

## Statement of Financial Activities

Year ended 31 March 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
<b>Income and endowments from:</b>							
Donations and legacies	2	382,517	30,500	413,017	270,020	85,883	355,903
Investments		25,481	-	25,481	6,855	-	6,855
Other trading activities	3	4,104,846	-	4,104,846	36,937	2,227	39,164
<b>Total</b>		<b>4,512,844</b>	<b>30,500</b>	<b>4,543,344</b>	<b>313,812</b>	<b>88,110</b>	<b>401,922</b>
<b>Expenditure on:</b>							
Raising funds	4	(39,363)	(435)	(39,798)	(43,754)	(1,156)	(44,910)
Charitable activities	5	(385,036)	(52,949)	(437,985)	(311,048)	(99,520)	(410,568)
Other	6	(30,488)	(667)	(31,155)	(12,881)	(1,748)	(14,629)
<b>Total</b>		<b>(454,887)</b>	<b>(54,051)</b>	<b>(508,938)</b>	<b>(367,683)</b>	<b>(102,424)</b>	<b>(470,107)</b>
<b>Net income/(expenditure)</b>		<b>4,057,957</b>	<b>(23,551)</b>	<b>4,034,406</b>	<b>(53,871)</b>	<b>(14,314)</b>	<b>(68,185)</b>
<b>Net movement in funds</b>		<b>4,057,957</b>	<b>(23,551)</b>	<b>4,034,406</b>	<b>(53,871)</b>	<b>(14,314)</b>	<b>(68,185)</b>
<b>Reconciliation of funds:</b>							
Total funds brought forward	14	1,391,339	41,512	1,432,851	1,445,210	55,826	1,501,036
Total funds carried forward	14	5,449,296	17,961	5,467,257	1,391,339	41,512	1,432,851

All of the above amounts relate to continuing activities

The notes on pages 20 to 27 form part of these financial statements.

# Central London Samaritans

## Balance Sheet

31 March 2025

	Note	2025 £	2024 £
<b>Fixed assets:</b>			
Tangible assets	11	5,109,129	971,535
Investments	12	1,000	1,000
Total fixed assets		<u>5,110,129</u>	<u>972,535</u>
<b>Current assets:</b>			
Debtors	13	58	6,042
Cash at bank and in hand		559,712	553,280
Total current assets		<u>559,770</u>	<u>559,322</u>
<b>Liabilities:</b>			
Creditors: Amounts falling due within one year	14	(202,642)	(99,006)
<b>Net current assets</b>		357,128	460,316
<b>Total assets less current liabilities</b>		<u>5,467,257</u>	<u>1,432,851</u>
<b>Total net assets</b>		<u>5,467,257</u>	<u>1,432,851</u>
<b>The funds of the charity:</b>			
Restricted income funds	15	17,961	41,512
Unrestricted funds	15	5,449,296	1,391,339
		<u>5,467,257</u>	<u>1,432,851</u>

These financial statements were approved and signed by the members of the Board of Trustees on  
18.09.2025

Date  
Signed by:

Heather Barker

C44800C957DF440...  
Heather Barker  
Chair and Interim Branch Director

Signed by:

Simon Denyer

60D7EF61102340E...  
Simon Denyer  
Treasurer

CIO Number 1171330



# Central London Samaritans

## Cashflow Statement

Year ended 31 March 2025

		2025 £	2024 £
<b>Cash Flows from Operating Activities:</b>			
Net Cash generated from/used by Operating Activities	<b>Note 10</b>	165,221	32,050
<b>Cash Flows from Investing Activities:</b>			
Proceeds from Sale of Fixed Assets		5,144,514	-
Dividends and Interest from Investments		25,481	6,855
Purchase of Fixed Assets		(5,328,784)	(11,028)
<b>Net cash provided by investing activities</b>		<b>(158,789)</b>	<b>(4,173)</b>
<b>Change in cash and cash equivalents in the reporting period</b>		<b>6,432</b>	<b>27,877</b>
Cash and Cash Equivalents at the beginning of the reporting period		553,280	525,403
<b>Cash and Cash Equivalents at the end of the reporting period</b>		<b>559,712</b>	<b>553,280</b>

### Analysis of changes in net debt

	At start of year	Cash flows	At end of year
Cash	553,280	6,432	559,712
Total	553,280	6,432	559,712

**Central London Samaritans**  
**Notes to the Financial Statements**

**Year ended 31 March 2025**

**1 Accounting policies**

**1.1 Basis of accounting**

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities SORP FRS 102 (second edition - October 2019) - 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 and the Companies Act 2006 and Charities Act 2011.

Assets and liabilities are initially recognised at cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Central London Samaritans meets the definition of a public benefit entity under FRS 102.

**1.2 Going concern**

The Trustees have, at the time of approving the financial statements, a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

**1.3 Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Unrestricted funds include the freehold property.

Restricted funds comprise funds which are subject to specific restrictions imposed by the donor and which are available for the better performance of the charity in accordance with those specific restrictions.

**1.4 Incoming resources**

Income received by way of donations and gifts is recognised in the Statement of Financial Activities ("the SOFA") when received.

Legacies are recognised when all the criteria have been met; entitlement when the Board of Trustees has been notified of distribution. The legacy is only formally recorded in the accounts when received.

Investment income is included when received.

Other income is included when received.

**1.5 Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it related:

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It excludes governance costs and costs incurred exclusively in the raising of funds.

- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to governance and the strategic management of the charity.

# Central London Samaritans

## Notes to the Financial Statements

Year ended 31 March 2025

### 1 Accounting policies (continued)

#### 1.6 Fixed assets

Fixed assets (excluding investments) are stated at cost or valuation less accumulated depreciation.

Depreciation is provided on all tangible fixed assets held by the charity for its own use at the following rates

Buildings	-	2% on valuation
Improvements to buildings	-	2% on cost
Fixtures, fittings and equipment	-	12.5% - 25% on cost

Assets with a value of more than £500 are capitalised.

#### 1.7 Property revaluation

In accordance with the provisions of the SORP the Trustees have elected not to incorporate further revaluations of the property in the financial statements.

#### 1.8 Investments

Investments are stated at valuation. Valuation is based on market value where securities are quoted or other valuation techniques approved by the Board of Trustees. Gains or losses are taken to the Statement of Financial Activities.

#### 1.9 Pension costs

Central London Samaritans has set up a defined contribution Personal Pension Scheme in respect of all its employees and contributes a fixed percentage of the employees' salaries to this scheme. The assets of the scheme are held separately from those of the charity.

### 2 Donations and legacies

	2025			2024		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
Trust and foundation	130,538	30,000	160,538	103,000	80,125	183,125
Corporate and major donor funding	35,204	-	35,204	33,605	-	33,605
Community and individual fundraising	81,607	500	82,107	92,905	5,758	98,663
Legacies	126,833	-	126,833	27,712	-	27,712
Gift Aid	8,335	-	8,335	7,848	-	7,848
Donated services	-	-	-	4,950	-	4,950
	<u>382,517</u>	<u>30,500</u>	<u>413,017</u>	<u>270,020</u>	<u>85,883</u>	<u>355,903</u>

### 3 Other trading activities

	2025			2024		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
Gain on disposal of fixed assets	4,073,460	-	4,073,460	-	-	-
Other income	27,307	-	27,307	28,579	2,227	30,806
Central Charity Funding	4,079	-	4,079	8,358	-	8,358
	<u>4,104,846</u>	<u>-</u>	<u>4,104,846</u>	<u>36,937</u>	<u>2,227</u>	<u>39,164</u>

# Central London Samaritans

## Notes to the Financial Statements

Year ended 31 March 2025

### 4 Expenditure on raising funds

	2025			2024		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
Fundraising staff costs	28,103	-	28,103	36,844	-	36,844
Other fundraising costs	11,260	435	11,695	6,910	1,156	8,066
	<u>39,363</u>	<u>435</u>	<u>39,798</u>	<u>43,754</u>	<u>1,156</u>	<u>44,910</u>

### 5 Expenditure on charitable activities

	2025			2024		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
Staff costs	139,308	31,986	171,294	118,989	47,258	166,247
Telephones	1,692	86	1,778	4,044	869	4,913
Conference and training	9,943	2,102	12,045	2,386	96	2,482
Catering costs	1,723	323	2,046	2,172	260	2,432
Volunteer expenses	8,348	7,325	15,673	4,288	8,595	12,883
Printing postage stationery	2,504	142	2,646	1,945	217	2,162
Computer Costs	13,701	1,097	14,798	13,142	2,078	15,220
Maintenance	12,905	1,208	14,113	12,241	2,387	14,628
Bank charges	982	82	1,064	1,155	190	1,345
Utilities	12,342	2,736	15,078	13,562	4,592	18,154
Business Rate	-	-	-	-	-	-
Cleaning	21,741	3,127	24,868	16,358	4,105	20,463
Business Insurance	5,845	920	6,765	4,599	1,449	6,048
Professional fees and costs	33,866	1,815	35,681	74,507	27,424	101,931
Depreciation	120,136	-	120,136	41,660	-	41,660
	<u>385,036</u>	<u>52,949</u>	<u>437,985</u>	<u>311,048</u>	<u>99,520</u>	<u>410,568</u>

### 6 Other expenditure

	2025			2024		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
Governance costs:						
Audit/ examination fees	15,200	-	15,200	4,356	-	4,356
Committee meeting costs	92	41	133	(56)	122	66
Branch contribution	15,196	626	15,822	8,581	1,626	10,207
	<u>30,488</u>	<u>667</u>	<u>31,155</u>	<u>12,881</u>	<u>1,748</u>	<u>14,629</u>

# Central London Samaritans

## Notes to the Financial Statements

### Year ended 31 March 2025

<b>7 Staff costs</b>	<b>2025 £</b>	<b>2024 £</b>
Total staff costs were as follows:		
Wages and salaries	181,781	186,258
Social security costs	12,510	12,485
Pension costs	4,090	3,853
Other staff costs	1,016	250
	<u>199,397</u>	<u>202,846</u>

No employee received emoluments of more than £60,000 (2024: none).

#### **Key management personnel:**

No key management personnel were remunerated in the year (2024: none).

#### **Particulars of employees:**

The average number of employees during the year was as follows:

The average full time equivalent number of employees during the year was 5.1 (2024: 5.9)  
As at 31 March 2025 the number of FTE employees was 5.8 (31 March 2024: 6.5)

The average number of employees in post during the year was 5.7 (31 March 2024: 6.4).  
As at 31 March 2025 the number of employees in post was 7 (31 March 2024: 7)

#### **8 Management Committee Members' Remuneration and Expenses**

No member of the Board of Trustees was remunerated for services as a Trustee (2024: £nil)

Trustees, the Branch Director and the Advisory Directors only receive reimbursement of agreed expenses in accordance with the charity's expenses policy.

#### **9 Indemnity Insurance**

The Samaritans has centrally effected professional indemnity insurance to protect employees, Trustees, Directors and other volunteer members of all Samaritans Branches. This cost is recharged to the Branch.

# Central London Samaritans

## Notes to the Financial Statements

Year ended 31 March 2025

	2025 £	2024 £
<b>10 Reconciliation of net income/ (expenditure) to net cash flow from operating activities</b>		
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	4,034,406	(68,185)
Adjustments for:		
Depreciation Expense	120,136	41,660
(Gain) Loss on Disposal of Assets	(4,073,460)	-
Dividends and Interest from Investments	(25,481)	(6,855)
(Increase)/Decrease in Debtors	5,984	187
Increase (Decrease) in Creditors	103,636	65,243
<b>Net Cash provided by Operating Activities</b>	<b><u>165,221</u></b>	<b><u>32,050</u></b>
<b>10a Analysis of cash and cash equivalents</b>		
Cash at bank	<u>559,712</u>	<u>553,280</u>



# Central London Samaritans

## Notes to the Financial Statements

### Year ended 31 March 2025

#### 11 Fixed assets

	Freehold Property £	Fixtures & Fittings £	Freehold improvements £	Total £
<b>Cost or valuation</b>				
At 1 April 2024	1,050,000	34,342	715,714	1,800,056
Additions	3,313,467	61,591	1,953,726	5,328,784
Disposals	(609,000)	(7,013)	(455,041)	(1,071,054)
<b>At 31 March 2025</b>	<b>3,754,467</b>	<b>88,920</b>	<b>2,214,399</b>	<b>6,057,786</b>
<b>Depreciation</b>				
At 1 April 2024	546,000	21,848	260,673	828,521
Charge for the year	102,186	17,950	-	120,136
<b>At 31 March 2025</b>	<b>648,186</b>	<b>39,798</b>	<b>260,673</b>	<b>948,657</b>
<b>Net book value</b>				
<b>At 31 March 2025</b>	<b>3,106,281</b>	<b>49,122</b>	<b>1,953,726</b>	<b>5,109,129</b>
At 1 April 2024	504,000	12,494	455,041	971,535

Central London Samaritans completed on the simultaneous sale of the 46 Marshall Street property and purchase of 13 - 15 Salisbury Place. This took place on the 13th May 2024.

The sale involved a 9 month leaseback arrangement of Marshall Street.

The Marshall Street property was sold for £5.1m and the Salisbury Place property was purchased for £3.28m.

#### 12 Investments

	2025 £	2024 £
Valuation at 1 April 2024 & 31 March 2025	1,000	1,000
Historical cost at 1 April 2024 & 31 March 2025	1,000	1,000

This comprises 1,800 shares of 1p each in Helpcards Holdings Limited, representing 0.31% of the share capital of the company. Helpcards Holdings Limited is a company incorporated in England.

# Central London Samaritans

## Notes to the Financial Statements

Year ended 31 March 2025

### 13 Debtors

	2025 £	2024 £
Prepayments	58	6,042
	<u>58</u>	<u>6,042</u>

### 14 Creditors: Amounts falling due within one year

	2025 £	2024 £
Trade creditors	60,188	12,286
Tax and social security	4,274	4,780
Accruals and other creditors	139,180	51,941
	<u>202,642</u>	<u>99,006</u>

### 15 Funds

	Balance at 1 Apr 2024 £	Incoming resources £	Outgoing resources £	Transfers, gains and losses £	Balance at 31 Mar 2025 £
Restricted funds:					
Ongoing activities	41,512	30,500	(54,051)	-	17,961
	<u>41,512</u>	<u>30,500</u>	<u>(54,051)</u>	<u>-</u>	<u>17,961</u>
Unrestricted funds:					
Fixed assets	972,535	-	(120,136)	4,256,730	5,109,129
Free reserves	418,804	439,384	(312,610)	(205,411)	340,167
Designated funds - building project	-	4,073,460	(22,141)	(4,051,319)	-
	<u>1,391,339</u>	<u>4,512,844</u>	<u>(454,887)</u>	<u>-</u>	<u>5,449,296</u>
Total funds	<u>1,432,851</u>	<u>4,543,344</u>	<u>(508,938)</u>	<u>-</u>	<u>5,467,257</u>

**Restricted funds** comprise funds that can only be spent in accordance with the donor's intentions.

**Unrestricted funds** comprise all other funds, including the value of the freehold property. Current asset held within these funds are available for the ordinary purposes of the charity.

**Designated funds** relate to amounts set aside by the trustees for a specific use. The amounts above relate exclusively to the property transaction completed during the year.

# Central London Samaritans

## Notes to the Financial Statements

Year ended 31 March 2025

### 15 Funds (continued)

	Balance at 1 Apr 2023	Incoming resources	Outgoing resources	Transfers, gains and losses	Balance at 31 Mar 2024
	£	£	£	£	£
Restricted funds:					
Ongoing activities	30,826	88,110	(77,424)	-	41,512
Building project	25,000	-	(25,000)	-	-
	<u>55,826</u>	<u>88,110</u>	<u>(102,424)</u>	<u>-</u>	<u>41,512</u>
Unrestricted funds:					
Fixed assets	1,003,167	-	(41,660)	11,028	972,535
Free reserves	442,043	313,812	(267,472)	(69,579)	418,804
Designated funds	-	-	(58,551)	58,551	-
	<u>1,445,210</u>	<u>313,812</u>	<u>(367,683)</u>	<u>-</u>	<u>1,391,339</u>
Total funds	<u>1,501,036</u>	<u>401,922</u>	<u>(470,107)</u>	<u>-</u>	<u>1,432,851</u>

### 16 Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total
	£	£	£
Tangible fixed assets	5,109,129	-	5,109,129
Investments	1,000	-	1,000
Current assets	541,809	17,961	559,770
Current liabilities	(202,642)	-	(202,642)
<b>Total Funds</b>	<u>5,449,296</u>	<u>17,961</u>	<u>5,467,257</u>