

REGISTERED CHARITY NUMBER: 1173627

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2024
for
Swansea Samaritans

Ashmole & Co
First Floor
1 St John's Court
Upper Fforest Way
Enterprise Park
Swansea
SA6 8QQ

Swansea Samaritans

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for the Year Ended 31 March 2024

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Swansea Samaritans

Report of the Trustees for the Year Ended 31 March 2024

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the Charity as set out in its governing document are:

1. To work for the assistance of persons who are suicidal, despairing or in distress by providing a service primarily intended for the benefit of persons in Swansea and the surrounding area (but without specific limitations to area) to enable such persons to receive immediate help, compassion and befriending from members of the Charity selected and prepared for the purpose working under direction; and also where appropriate, in accordance with Samaritan procedure, referral to persons having specialist or professional skills.
2. To support the company and aid in the establishment and support of probationary branches and the support of recognised branches of Samaritans.

Public benefit

The Trustees have paid due regard to the Charity Commission guidance on public benefit, and keep it in mind in all developments, to ensure that all our activities are delivering benefit to the public, as defined there.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

During the year the Charity continued to provide emotional support to people by Telephone, SMS, Email or face to face. The Charity operated a listener scheme in Swansea Prison and worked in Partnership with other Organisations to provide emotional support.

Fundraising activities

During the year the Charity continued to fund raise to support the running of the branch and operated a Charity Shop.

FINANCIAL REVIEW

Financial position

The results for the year and financial position of the Charity are shown in the annexed financial statements.

The net deficit for the year amounted to £14,284 (2023: £12,627). A deficit of £9,069 (2023: £10,915) is attributed to unrestricted funds and a deficit of £5,215 (2023: £1,712) is attributed to restricted funds.

At 31 March 2024 the balance on unrestricted funds amounted to £284,482 (2023: £293,561) and the balance on restricted funds amounted to £5,622 (2023: £10,837).

Swansea Samaritans

Report of the Trustees for the Year Ended 31 March 2024

FINANCIAL REVIEW

Reserves policy

The Trustees consider it prudent to carry reserves, in keeping with the Charity Commission Guidelines, amounting between twelve and eighteen months of total running costs. For the current year this would amount to £88,203 (2023: £83,130). Unrestricted reserves as at 31 March 2024 amount to £284,492 (2023: £293,561). This is inclusive of all fixed assets, which the Trustees acknowledge is greater than required under the guidelines but inkeeping with the formal reserves policy of the branch. Excluding the property the Charity's reserves currently stand at 14 months (2023: 16 months). The Trustees are committed to ensure that the maximum benefit accrues to the charity and its beneficiaries from the current level of reserves and that income streams are reviewed regularly.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes a Charitable Incorporated Organisation.

Recruitment and appointment of new trustees

The methods, policies and procedures for recruitment, appointment, induction and training of new Trustees are in accordance with the Charity's constitution.

Indemnity Insurance

The Samaritans has centrally effected professional indemnity insurance to protect employees, trustees, directors and other volunteer members of all Samaritans Branches.

Risk management

In accordance with the SORP, the Trustees recognise the risks to which the charity may be exposed. The Trustees have carried out a review of such risks in order to identify risks that may be applicable to The Samaritans of Swansea, and to initiate systems in order to mitigate those risks.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1173627

Principal address

The Samaritans
17 St. Johns Road
Manselton
Swansea
SA5 8PR

Swansea Samaritans

Report of the Trustees
for the Year Ended 31 March 2024


Trustees

DR P Phillips (resigned 17/7/25)
MR J Cryer
D A Keogh
MR J H Bird (resigned 31/3/24)
MR D G Thomas
MR G Jones (resigned 31/3/24)
MR C Griffiths (resigned 31/3/24)
I Anderson (resigned 31/3/24)
MR W Davies
M Bugelli (resigned 31/3/24)
Mr A Williams (appointed 9/11/23)
DR G Holland (appointed 9/11/23)
S Griffin (appointed 9/11/23)
A J Rees (appointed 9/10/25)
L J Langley (appointed 9/10/25)

Independent Examiner

Ashmole & Co
First Floor
1 St John's Court
Upper Fforest Way
Enterprise Park
Swansea
SA6 8QQ

Approved by order of the board of trustees on17th December 2025..... and signed on its behalf by:



DR G Holland - Trustee

Independent Examiner's Report to the Trustees of
Swansea Samaritans

Independent examiner's report to the trustees of Swansea Samaritans

I report to the charity trustees on my examination of the accounts of Swansea Samaritans (the Trust) for the year ended 31 March 2024.

Responsibilities and basis of report

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. 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.

S Keith

Mrs S K Keith
The Association of Chartered Certified Accountants

Ashmole & Co
First Floor
1 St John's Court
Upper Fforest Way
Enterprise Park
Swansea
SA6 8QQ

Date:22/12/2025

Swansea Samaritans

Statement of Financial Activities
for the Year Ended 31 March 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	11,481	-	11,481	22,765
Other trading activities	3	21,202	-	21,202	15,011
Investment income	4	1,717	-	1,717	868
Other income		3,726	-	3,726	3,678
Total		38,126	-	38,126	42,322
EXPENDITURE ON					
Raising funds		17,930	-	17,930	16,723
Charitable activities					
Charitable Activities		40,656	216	40,872	38,697
Total		58,586	216	58,802	55,420
NET INCOME/(EXPENDITURE)		(20,460)	(216)	(20,676)	(13,098)
Transfers between funds	11	4,999	(4,999)	-	-
Other recognised gains/(losses)					
Gains on revaluation of fixed assets		6,392	-	6,392	471
Net movement in funds		(9,069)	(5,215)	(14,284)	(12,627)
RECONCILIATION OF FUNDS					
Total funds brought forward		293,561	10,837	304,398	317,025
TOTAL FUNDS CARRIED FORWARD		284,492	5,622	290,114	304,398

The notes form part of these financial statements

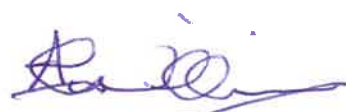
Swansea Samaritans

Balance Sheet
31 March 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	7	219,281	216	219,497	221,643
Investments	8	67,632	-	67,632	64,523
		<u>286,913</u>	<u>216</u>	<u>287,129</u>	<u>286,166</u>
CURRENT ASSETS					
Debtors	9	3,202	-	3,202	5,452
Cash at bank and in hand		5,636	5,406	11,042	17,014
		<u>8,838</u>	<u>5,406</u>	<u>14,244</u>	<u>22,466</u>
CREDITORS					
Amounts falling due within one year	10	(11,259)	-	(11,259)	(4,234)
NET CURRENT ASSETS		<u>(2,421)</u>	<u>5,406</u>	<u>2,985</u>	<u>18,232</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>284,492</u>	<u>5,622</u>	<u>290,114</u>	<u>304,398</u>
NET ASSETS		<u>284,492</u>	<u>5,622</u>	<u>290,114</u>	<u>304,398</u>
FUNDS	11				
Unrestricted funds				284,492	293,561
Restricted funds				5,622	10,837
TOTAL FUNDS				<u>290,114</u>	<u>304,398</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 17/12/25 and were signed on its behalf by:


DR G Holland - Trustee


Mr A Williams - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 25% on cost
Office equipment	- 25% on cost
Shop fixtures & fittings	- 25% on cost

No depreciation is provided for on Freehold Property & Improvements as the Trustees pursue a full repairing policy.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Swansea Samaritans

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Collections	1,333	1,441
Donations	4,508	11,690
Grants	5,640	9,634
	<u>11,481</u>	<u>22,765</u>

Grants received, included in the above, are as follows:

	2024	2023
	£	£
Other Grants	<u>5,640</u>	<u>9,634</u>

3. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Fundraising events	2,313	1,696
Shop income	18,889	13,315
	<u>21,202</u>	<u>15,011</u>

4. INVESTMENT INCOME

	2024	2023
	£	£
Dividend Received	<u>1,717</u>	<u>868</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

It is the policy of the Charity to reimburse all expenses properly incurred and claimed by its volunteers in connection with its charitable activities. The Charity's Trustees are reimbursed expenses in accordance with that policy in common with all other volunteers, and the total amount involved is not considered material.

Swansea Samaritans

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	22,765	-	22,765
Other trading activities	15,011	-	15,011
Investment income	868	-	868
Other income	3,678	-	3,678
Total	<u>42,322</u>	<u>-</u>	<u>42,322</u>
 EXPENDITURE ON			
Raising funds	16,723	-	16,723
Charitable activities			
Charitable Activities	<u>37,269</u>	<u>1,428</u>	<u>38,697</u>
Total	<u>53,992</u>	<u>1,428</u>	<u>55,420</u>
 NET INCOME/(EXPENDITURE)			
Transfers between funds	(11,670)	(1,428)	(13,098)
Other recognised gains/(losses)	284	(284)	-
Gains on revaluation of fixed assets	<u>471</u>	<u>-</u>	<u>471</u>
Net movement in funds	<u>(10,915)</u>	<u>(1,712)</u>	<u>(12,627)</u>
 RECONCILIATION OF FUNDS			
Total funds brought forward	<u>304,476</u>	<u>12,549</u>	<u>317,025</u>
 TOTAL FUNDS CARRIED FORWARD	<u><u>293,561</u></u>	<u><u>10,837</u></u>	<u><u>304,398</u></u>

Swansea Samaritans

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

7. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Office equipment £	Shop fixtures & fittings £	Totals £
COST					
At 1 April 2023 and 31 March 2024	218,204	16,624	27,957	7,163	269,948
DEPRECIATION					
At 1 April 2023	-	13,618	27,524	7,163	48,305
Charge for year	-	1,930	216	-	2,146
At 31 March 2024	-	15,548	27,740	7,163	50,451
NET BOOK VALUE					
At 31 March 2024	218,204	1,076	217	-	219,497
At 31 March 2023	218,204	3,006	433	-	221,643

The title to the Freehold Property is held by The Samaritans as custodian trustee, and the Charity is subject to a Trust Deed in respect of the property.

8. FIXED ASSET INVESTMENTS

	2024 £	2023 £
Shares	27,309	24,720
Unit Trusts	40,323	39,803
	67,632	64,523

Additional information as follows:

	Listed investments £
MARKET VALUE	
At 1 April 2023	24,720
Additions	2,589
At 31 March 2024	27,309
NET BOOK VALUE	
At 31 March 2024	27,309
At 31 March 2023	24,720

There were no investment assets outside the UK.

Swansea Samaritans

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

8. FIXED ASSET INVESTMENTS - continued

Investments (neither listed nor unlisted) were as follows:

	2024	2023
	£	£
Unit Trusts	40,323	39,803

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Prepayments	3,202	5,452

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Other creditors	8,859	2,718
Accrued expenses	2,400	1,516
	11,259	4,234

11. MOVEMENT IN FUNDS

	At 1/4/23	Net movement in funds	Transfers between funds	At 31/3/24
	£	£	£	£
Unrestricted funds				
General fund	299,580	(16,657)	4,999	287,922
Investment Revaluation reserve	(6,019)	2,589	-	(3,430)
	293,561	(14,068)	4,999	284,492
Restricted funds				
Big Lottery	9,709	-	(4,999)	4,710
Prison Support Fund	662	-	-	662
Welsh Churches Trust	466	(216)	-	250
	10,837	(216)	(4,999)	5,622
TOTAL FUNDS	304,398	(14,284)	-	290,114

Swansea Samaritans

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

11. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	36,409	(58,586)	5,520	(16,657)
Investment Revaluation reserve	1,717	-	872	2,589
	<u>38,126</u>	<u>(58,586)</u>	<u>6,392</u>	<u>(14,068)</u>
Restricted funds				
Welsh Churches Trust	-	(216)	-	(216)
	<u>-</u>	<u>(216)</u>	<u>-</u>	<u>(216)</u>
TOTAL FUNDS	<u><u>38,126</u></u>	<u><u>(58,802)</u></u>	<u><u>6,392</u></u>	<u><u>(14,284)</u></u>

Comparatives for movement in funds

	At 1/4/22 £	Net movement in funds £	Transfers between funds £	At 31/3/23 £
Unrestricted funds				
General fund	314,119	(14,823)	284	299,580
Investment Revaluation reserve	(9,643)	3,624	-	(6,019)
	<u>304,476</u>	<u>(11,199)</u>	<u>284</u>	<u>293,561</u>
Restricted funds				
Big Lottery	10,000	(7)	(284)	9,709
Prison Support Fund	1,867	(1,205)	-	662
Welsh Churches Trust	682	(216)	-	466
	<u>12,549</u>	<u>(1,428)</u>	<u>(284)</u>	<u>10,837</u>
TOTAL FUNDS	<u><u>317,025</u></u>	<u><u>(12,627)</u></u>	<u><u>-</u></u>	<u><u>304,398</u></u>

Swansea Samaritans

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

11. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	41,454	(53,992)	(2,285)	(14,823)
Investment Revaluation reserve	868	-	2,756	3,624
	<u>42,322</u>	<u>(53,992)</u>	<u>471</u>	<u>(11,199)</u>
Restricted funds				
Big Lottery	-	(7)	-	(7)
Prison Support Fund	-	(1,205)	-	(1,205)
Welsh Churches Trust	-	(216)	-	(216)
	<u>-</u>	<u>(1,428)</u>	<u>-</u>	<u>(1,428)</u>
TOTAL FUNDS	<u><u>42,322</u></u>	<u><u>(55,420)</u></u>	<u><u>471</u></u>	<u><u>(12,627)</u></u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

Swansea Samaritans

Detailed Statement of Financial Activities
for the Year Ended 31 March 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Collections	1,333	1,441
Donations	4,508	11,690
Grants	5,640	9,634
	<hr/>	<hr/>
	11,481	22,765
Other trading activities		
Fundraising events	2,313	1,696
Shop income	18,889	13,315
	<hr/>	<hr/>
	21,202	15,011
Investment income		
Dividend Received	1,717	868
Other income		
Prison Support	2,039	1,801
50 Club	1,637	1,631
Sundry Income	50	246
	<hr/>	<hr/>
	3,726	3,678
Total incoming resources	<hr/>	<hr/>
	38,126	42,322
EXPENDITURE		
Raising donations and legacies		
Charity Shop Expenditure	17,930	15,699
Fundraising Expenses	-	1,024
	<hr/>	<hr/>
	17,930	16,723
Charitable activities		
Emergency Telephone	3,329	3,799
Sundries	66	251
Volunteer Training & Support C	249	19
Volunteer Travel Expenses	4,032	4,831
Outreach	1,832	554
50 Club expenditure	1,240	1,240
Carried forward	10,748	10,694

This page does not form part of the statutory financial statements

Swansea Samaritans

Detailed Statement of Financial Activities
for the Year Ended 31 March 2024

	2024 £	2023 £
Charitable activities		
Brought forward	10,748	10,694
Prison support	1,010	1,205
	<u>11,758</u>	<u>11,899</u>
Support costs		
Management		
Rates and water	270	261
Insurance	1,164	1,966
Light and heat	10,536	3,687
Telephone	425	390
Motor Expenses	3,458	7,919
Repairs, Renewals & Maintenance	1,939	994
Security & Health & Safety	193	588
Cleaning, Housekeeper & Garden	3,996	4,554
Fixtures and fittings	1,930	1,929
Computer equipment	216	216
	<u>24,127</u>	<u>22,504</u>
Other		
Branch Contribution	952	761
Governance costs		
AGM & Other Governance Costs	401	801
Postage and stationery	1,745	1,446
Other professional Fees	489	370
Accountancy costs	1,400	916
	<u>4,035</u>	<u>3,533</u>
Total resources expended	<u>58,802</u>	<u>55,420</u>
Net expenditure	<u>(20,676)</u>	<u>(13,098)</u>

This page does not form part of the statutory financial statements