

SAMARITANS OF PORTSMOUTH AND EAST HAMPSHIRE

England & Wales · Charity number 1173720

Details

Status Registered

Legal form CIO

Registered 2017-07-07

Register [View on the Charity Commission register](#)

Contact

Address Samaritans
296-298 London Road
Portsmouth
PO2 9JN

Phone 116 123

Website www.portsmouthsamaritans.org

Activities

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

Activities: Samaritans provides a safe place for people to explore their thoughts and feelings without fear of being judged. This can be done in an anonymous way. We can be contacted by telephone, email, text or by visiting the Branch for face to face conversation. Portsmouth also visit local schools, are in partnership, with Queen Alexandra Hospital, GP practices and Veterans Outreach Support and Network Rail

Classification

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

Geography

- Portsmouth City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£108,249	£102,654	-	-
2024-03-31	£86,112	£78,165	-	-
2023-03-31	£92,306	£79,383	-	-
2022-03-31	£80,813	£42,980	-	-
2021-03-31	£112,814	£50,672	-	-

Trustees

Name	Role	Appointed
Warren Lee Cooper	Chair	2025-04-07
Andrew Gilbert		2025-10-16
Brian George Stevely		2021-09-21
Jordan Alexander Fretter		2025-04-01
Kelvin Foster		2025-10-16
Mary Noble		2024-09-24
Paula Jane Hassett		2025-10-16
Steve Fryer		2024-09-24

Linked charities

- SAMARITANS OF PORTSMOUTH AND EAST HAMPSHIRE (1173720-1)

SAMARITANS OF PORTSMOUTH AND EAST HAMPSHIRE

England & Wales - Charity number 1173720

Accounts

SAMARITANS

Portsmouth &
East Hampshire

**Whatever
you're facing**
We're here to listen

Annual Report 2024–25

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OBJECTS OF THE CHARITY, AND SAMARTIANS' VISION, MISSION AND VALUES

The purpose (the Objects) of the Charity is laid down in the Constitution as follows:

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 Portsmouth and East Hampshire and the surrounding area (but without specific limitations as to area) to 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", and*
2. *"To support the Company and aid in the establishment and support of probationary branches and the support of recognised branches of Samaritans".*

Samaritans' Vision is that fewer people die by suicide. The Charity seeks the achievement of this Vision by actively working in support of Samaritans' Mission and Values. Samaritans are committed to the following Values: Listening, Confidentiality, People making their own decisions, Being Non-Judgemental and offering Human Contact.

Trustees during the period under review (1st April 2024 – 31st March 2025)

	Position	From	To (If no longer in office)
Helen Puckett	Director	26 June 2018	7 th April 2025
Di Allen	Treasurer	1 October 2017	31 st March 2025
Ann Erskine	Secretary	1 October 2017	31 December 2024
Brian Stevely	Trustee	21 September 2021	
Chris Pluck	Trustee	21 September 2021	17 June 2024
Kate Steel	Trustee	27 September 2022	24 September 2024
Lyn Robertshaw	Trustee	27 September 2022	24 September 2024
Steven Jack	Trustee	26 September 2023	
Mary Noble	Trustee	24 September 2024	
Steve Fryer	Trustee	24 September 2024	
Alison Jelliott	Trustee	24 September 2024	30 April 2025

Custodian Trustee: Samaritans, The Upper Mill, Kingston Road, Ewell
KT17 2AF

Independent Examiner: Morris Crocker, Chartered Accountants, North St, Havant,
PO9 1QU

Bankers: Lloyds plc, PO Box 1000, Andover, BX1 1LT

Governance and Management.

When the Charity changed to become affiliated to the Samaritans Central Charity in 2017, the local governance structure changed with it. The need for a committee was removed and in its place a Branch Leadership Team was established. This brought together the operational and financial aspects of our work under a single structure with the Director also acting as Chair of Trustees.

The Director chooses Deputies to join the team which will also include the Treasurer and Secretary. Trustees will also be included in this team and the number of Trustees is set by the Director and Trustees and the number will be between 3 and 13. All Trustees, apart for the Director, will be chosen by the AGM as will the Secretary and Treasurer positions.

Composition of the Leadership Team will therefore be as follows;

Director and Chair of Trustees (automatically a trustee)

Deputy Directors

Treasurer. (automatically a trustee)

Secretary. (automatically a trustee)

Trustees. (number to be decided)

Director and Deputy Directors are in place for 3 years while others are elected each year at AGM. Deputy Directors may act as Trustees but must be elected at AGM.

The Director will represent the Charity at Regional and Central Councils.

Trustee Induction and Training

All Trustees must undertake training and induction as provided by Samaritans Central Office.
Formal training – Samaritans Branch Trustee (e-training)
Safeguarding Training (Levels 1 &4)

To supplement this training there is an induction checklist to ensure all Trustees have access to all relevant information and guidance is available on the role of trusteeship.

Trustee Responsibilities relating to the financial records of the Charity.

Trustees are responsible for ensuring that proper accounting records are kept which disclose, with reasonable accuracy at that time, the financial position of the Charity, and ensuring that the accounts comply with relevant legislation. The Trustees are issued with full financial reports each month and received written Treasurer's Report at each Committee meeting during the period under review and the Trustees consider such adequate in enabling them to fulfil their duties.

The Trustees are required to prepare accounts for each financial period which give a true and fair view of the state of affairs of the Charity. In preparing those accounts the Trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- In ensuring that the Charity remains solvent.
- Take reasonable steps to prevent and detect fraud and other irregularities.
- Prepare the accounts on an ongoing concern basis unless it is inappropriate to presume that the Charity will continue in operation.

No Trustee has any financial interest in the Charity, and no Trustee received remuneration from the Charity for acting as a Trustee. It is the Policy of the Charity to reimburse members for any out of pocket expenses incurred during activities undertaken for the purpose of the Charity and this extends to Trustees while performing their role.

It is the responsibility of the Trustees to administer the Charity and see that it delivers the outcomes for which the Charity was formed, and to ensure that the Charity complies with the requirements of the Charity Commission for England and Wales.

Public Benefit

The Trustees confirm that, in the compilation of this report, they have had regard to the public benefit guidance issued by the Charities Commission. The Trustees affirm that the charitable service of the Charity is available to all sections of the public without limitation of age, social class, gender, race, religion, or geographical restriction. The Charity makes no charge for its services and is active in ensuring that callers in financial difficulty are not excluded from the opportunity to benefit from its services. To quantify this benefit, we can highlight the fact that in 2024/2025 there were 23,883 emotional support calls.

Relationship with other relevant charities

Nationally Samaritans has formed partnerships and working agreements with several charities. These arrangements are designed to enhance the service we can provide to our callers e.g. signposting. The Portsmouth and East Hampshire Branch comply with these arrangements.

In addition, our Branch has formed partnerships with other local organisations, both charities and public service, to further improve our service.

Risk Management

The Trustees have considered major risks to which the Charity could be exposed. These are recorded in a Risk Management Register and are reviewed on a scheduled basis by the Committee. When deemed necessary steps are agreed and implemented to mitigate an identified risk. The Register was last reassessed and amended on 16 April 2025.

Directors Report – Financial Year Ending 31 March 2025
Presented by: Helen Puckett

I am once again both delighted and honoured to present the annual Director and Trustee Report for the financial year ending in 2025.

Our achievements this year are a testament to the dedication and generosity of our volunteers, who give so much of their time to ensure our branch remains accessible, welcoming, and effective for those who need us most.

Over the past 12 months, **118 volunteers completed at least one shift**, contributing a remarkable **11,731 listening hours** across **1,527 day shifts** and **651 night shifts**. This level of commitment underlines the strength and compassion at the core of our branch.

We continue to build on our outreach efforts, forming strong partnerships with organisations such as Solent NHS Trust, Portsmouth Hospitals, our local Foodbank, the Trussell Trust, Portsmouth Pride, and HSD College, where we support adult student counsellors. Our schools programme remains vibrant and well-received, as do our collaborations with Network Rail and veterans' outreach services.

Our recruitment and training programmes remain robust, with 24 volunteers successfully completing their training and becoming listening volunteers—matching the number from the previous year. This consistency reflects the ongoing strength and sustainability of our branch.

Sam's Place, our charity shop, continues to be a great success. Not only is it a charming and unique space, it also serves as a community hub where everyone is welcome. We are incredibly grateful to the dedicated team that runs the shop. The income it generates, alongside the rental income from the flat at 298A London Road, provides vital financial support for the branch.

Over the past year, we were delighted to recruit new leaders and Deputy Directors (DDs), all of whom have embraced their roles with enthusiasm and care. They are settling in well and receive regular training to stay aligned with new initiatives from Central Office (CO), which they in turn share with our volunteers.

I continue to be inspired by the dedication, warmth, and spirit of our leadership team and volunteers. Those working behind the scenes are the quiet driving force behind our success, and each one of you is deeply appreciated.

To every volunteer, supporter, and member of our community—thank you. Your unwavering support allows us to offer a listening ear, a moment of calm, and a space of hope to thousands of callers every year.

With heartfelt thanks,

Helen Puckett

Financial Review

The Charity is responsible for raising its own funds and no funding was given to the Charity by local authorities, public agencies or central government during 2024/25. All costs for its charitable operations were borne by the funds of the Charity, details of which can be seen in the financial summaries at the end of the Report.

Summary

The financial statements for the year show an overall gain in funds of £5,595 as a result of total incoming resources of £108,249 and resources expended of £102,654. Total net assets at year end of £429,649, including total cash funds and securities of £140,737,

Incoming Resources

Receipts increased by £22,137 compared to the previous year, primarily due to the increase of £15,596 in Sales of donated goods (including Gift aid) sold through the charity trading company.

Resources Expended

Total Expenditure increased by £24,489 when compared to 2023/24, as a result of the following main variances: programme of planned maintenance on the buildings ... new doors, windows, redecoration, and a new fire alarm system.

New Branch Contribution (NBC) of £7,228, paid for 23/24 which is the contribution that this Branch pays to the Central Charity on an annual basis. £10,000, have been accrued for the current year.

The long term revenue streams are performing well.

1. The rental flat continues to be on a long term contract, delivering another full year of income.
2. Sams Place continues to perform well above expected.

In furtherance of the pursuit of its charitable objectives, the Charity seeks to maximise income from voluntary donations by utilising the Gift Aid scheme and the Gift Aid Small Donations Scheme (GASDS) operated by Her Majesty's Revenue & Customs (HMRC).

The Trustees recognise that many of the Branch's Volunteers waive the option to claim for reimbursement of expenses. This is equivalent to making a gift to the Charity, and the Trustees acknowledge the beneficial effect this has on Branch finances.

Reserves Policy

The Reserves Policy was reviewed in the financial period 2023/24 and has been declared as follows:

Our unrestricted reserves will be kept in the region of 125 – 150% of the "Annual running costs" calculated from expenditure figures stated in the Financial Statements of the Charity as published in its annual reports for the three most recent accounting periods.

In short, this can be expressed as Reserves sufficient to cover expected outgoings for 15 to 18 months.. Our unrestricted cash funds total at 31 March 2025 were £140,737, which is the total cash fund. This level will be kept under review and may be varied if thought necessary and may be expressed alternatively as a target level, or target range.

Investment Policy and Investment Performance

The Constitution gives powers to the Trustees in the manner in which the assets of the Charity are invested. During the period under review the Charity had no investments or monetary assets other than cash deposits and a Treasury backed security.

In the selection of deposit accounts or investments for the Charity, it is the policy of the Trustees to seek to obtain maximum return without undue risk. To this end the Trustees ensure that any cash deposits and/or investments in the Charity's name are covered and safeguarded by the Financial Services Compensation Scheme.

During 2024/25 cash at bank was not always maintained at an average equivalent to approximately 12 weeks of operating costs. The closing cash at bank position will be reviewed by the Trustees at the beginning of 2024/25 and a programme of maintenance and refurbishment was agreed. (See Summary of Resources Expended). Other cash assets are deposited in 7-day notice accounts. Full investment returns are therefore obscured until account anniversary dates.

Examination of accounts

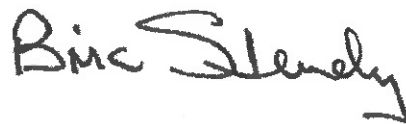
By virtue of its size, the Charity is not required to have its accounts audited and, under the Charities Act 2011, it is permitted to have its accounts examined by an Independent Examiner. At the AGM in September 2024, the trustees nominated Morris Crocker, Chartered Accountants to be re-appointed as the Independent Examiner for the financial year 1st April 2024 to 31st March 2025, and that was agreed by the members, in accordance with clause 10.7.3 of the Constitution.

Approval of annual reports and financial statements

This Annual Report and Financial Statements was granted approval by the Trustees of Samaritans of Portsmouth and East Hampshire on 09/09/2025 and the following persons are authorised to sign it on their behalf.



Director & Chair of Trustees
Warren Cooper



Trustee
Brian Stevely

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SAMARITANS OF PORTSMOUTH & EAST HAMPSHIRE

Independent examiner's report to the trustees of Samaritans of Portsmouth & East Hampshire

I report to the charity trustees on my examination of the accounts of Samaritans of Portsmouth & East Hampshire (Charitable Incorporated Organisation) for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity trustees of the Charitable Incorporated Organisation 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 Charitable Incorporated Organisation 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 Charitable Incorporated Organisation 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.



P J Underwood

Morris Crocker
Chartered Accountants
Station House
North Street
Havant
Hampshire
PO9 1QU

Date: 16 September 2025

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
12 MONTH PERIOD FROM 1 APRIL 2024 to 31 MARCH 2025 (2024/25)**

		Unrestricted Funds 2024/25 (12 mths)	Restricted Funds 2024/25 (12 mths)	Total Funds 2024/25 (12 mths)	Total Funds 2023/24 (12 mths)
	Notes	£	£	£	£
INCOMING RESOURCES	3				
Incoming resources from generated funds	3.1	93,869	-529	93,340	72,290
Investment income and interest	3.2	14,909	-	14,909	13,822
Total incoming resources		108,778	-529	108,249	86,112
RESOURCES EXPENDED	4				
Costs of generating investment income	4.1	1,971	-	1,971	5,680
Charitable activities	4.2	97,077	2,352	99,429	71,126
Governance costs	4.3	1,254	-	1,254	1,359
Total resources expended		100,302	2,352	102,654	78,165
Net incoming resources before other recognised gains		8,476	-2,881	5,595	7,947
OTHER RECOGNISED GAINS					
Investment revaluation	8	-	-	-	-
Net movement in funds		8,476	-2,881	5,595	7,947
TOTAL FUNDS BROUGHT FORWARD	13	401,800	22,264	424,064	416,117
TOTAL FUNDS CARRIED FORWARD	13	410,276	19,383	429,659	424,064

BALANCE SHEET

As at 31 MARCH 2025 (end of 12 month accounting period)

	Notes	31 Mar 2025 £	31 Mar 2024 £
FIXED ASSETS			
Tangible assets	7	50,824	51,877
Investment property	8	200,000	200,000
Investments	9	5,002	5,002
Loan to subsidiary undertaking	10	25,000	0
		255,826	256,879
CURRENT ASSETS			
Loan to subsidiary undertaking	10	0	25,000
Debtors, prepayments and accrued income	11	12,553	14,596
Amount owed by subsidiary undertaking		12,675	12,187
Cash at bank		135,737	124,377
		185,965	176,160
CURRENT LIABILITIES			
Creditors, accruals and deferred income: amounts falling due within one year	12	12,132	8,975
		12,132	8,975
		429,659	424,064
		429,659	424,064
FUNDS OF THE CHARITY			
General fund	13	247,820	240,844
Designated fund	13	66,946	65,446
Restricted funds	13	19,383	22,264
Revaluation reserve	13	95,510	95,510
		429,659	424,064

For the financial year ending 31 March 2025, the charity is entitled to an exemption from an audit under section 144(2) of the Charities Act 2011.

The trustees acknowledge their responsibilities for ensuring that the charity keeps proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity, and for preparing financial statements that comply with the Charities Act 2011.

These financial statements have been prepared in accordance with the provisions applicable to charities entitled to the small charity exemption and were approved on 9 September 2025.



Chair of Trustees (W. Cooper)

**NOTES TO THE ACCOUNTS
FOR THE 12 MONTH PERIOD FROM 1 APRIL 2024 to 31 MARCH 2025 (2024/25)**

1 Basis of Preparation of Accounts

These accounts have been prepared on the basis of historic cost (except those investments, including property, if any, are shown at current or market value) in accordance with:-

- Accounting & Reporting by Charities – Statement of Recommended Practice (SORP 2019)
- Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)
- The Charities Act 2011

1.1 There has been no change to the accounting policies (valuation rules and methods of accounting) since the last accounting period.

1.2 The accounting period for the charity is 12 months from 1 April ending on 31 March annually.

2 Accounting Policies

2.1. Incoming Resources

- Recognition of donations, legacies, similar incoming resources and rental income is included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, the monetary value is realistically measurable, and the Trustees believe that receipt of the resource is enforceable in law.
- Investment income and interest is included in the accounts when received and additionally any interest notionally earned up to the end of the reporting period but not received or capitalised is also included.
- Investment gains and losses include any gain or loss on the sale of investments if any, or on the revaluing of investments, if any, to current or market value at the end of the year.
- Incoming resources from fundraising are reported gross in the SOFA.
- Incoming resources from donations, if any, which are Gift Aided are reported gross of recoverable Gift Aid in the SOFA. Any Gift Aid not received or claimed at the end of the financial year is assessed at prevailing Her Majesty's Revenue and Customs (HMRC) Gift Aid scheme rates and this amount is included in Debtors in the Balance Sheet.
- Incoming resources from donations of £20 or under, if any, which are in cash and have not been Gift Aided are eligible, subject to a limit of £5,000 in total per tax year, for a top-up from HMRC under the Gift Aid Small Charitable Donations Scheme (GASDS) and such donations are reported gross of the GASDS top-up in the SOFA. Any GASDS top-up not received or claimed at the end of the financial year is assessed at prevailing GASDS rates and this amount is included in Debtors in the Balance Sheet.

2 Accounting Policies (continued)

2.2 Expenditure

- Governance costs include the cost of examination of statutory accounts, the cost of meetings held as a requirement of the Charity's Governing Document and the costs of Branch Visits which are usually held tri-annually.
- Cost of generating investment income includes the costs of generating rental income.
- The Charity is exempt from tax on its charitable activities.

2.3 Assets and Liabilities

- Tangible fixed asset additions are capitalised if they can be used for more than one year and the cost is not less than £500.
- Buildings are valued at cost, and the Charity does not have a policy of revaluing these assets.
- The Charity Financial Statements use a reducing balance method of depreciation for fixtures, fittings and equipment, with an annual deduction rate of 20%.
- The accounting period reported in these Financial Statements is singularly for 12 months and the depreciation figure stated has been calculated taking that into account.
- Assets under capital work in progress are shown at cost and are not depreciated until brought into operational use.
- Property held as an investment is valued at fair value at the year end and is revalued when market value is significantly different from the previous accounting period.
- The Charity only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable and investments in stocks and shares. The measurement basis used for these instruments is detailed below.
- Trade and other debtors are recognized initially at transaction price and subsequently measured at amortized cost using the effective interest rate method, if applicable. Prepayments are valued at the amount prepaid. Cash at bank included cash held on deposit or in a current account.
- Liabilities are reported in the Financial Statements when the Charity has recognised a reasonable and measurable obligation to pay for them.
- Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measure or estimated reliably. Creditors and provisions are normally recognised at their settlement amount.
- Investments on a recognised stock exchange, if any, are valued at fair value at the year end and other investments are valued at their cost at the accounting period end plus accumulated the notional interest earned but not capitalised to the account at that date.

2.4 Funds Structure

- 2.4.1 The Charity has a designated fund for the purpose of producing income and creating capital growth, and from which funds can be drawn to enable the Charity to fulfil its objectives in years when expenditure exceeds income. At 31 March 2025 the designated fund comprised accumulated financial reserves in the form of deposit accounts protected by the Financial Services Compensation Scheme and a Treasury security. The Charity had no investments listed on a stock exchange.

2 Accounting Policies (continued)

2.4.2 Restricted Funds comprise donations or grants given to the Charity with a condition defining the purpose for which they are to be expended. Any such purposes must be deemed by the Charity to support its endeavours in furtherance of its charitable objects and thus adjudged that the donations are appropriate to accept. Any restricted fund which carries a date by which the fund is required to be expended but which has not been met is accordingly reported to the funder. For any fund with no limitation of date by which it should be exhausted, the Charity endeavours to put the fund to appropriate timely use.

2.5 *Going Concern*

The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

3 Analysis of Incoming Resources

	Unrestricted Funds 2024/25 (12 mths) £	Restricted Funds 2024/25 (12 mths) £	Total Funds 2024/25 (12 mths) £	Total Funds 2023/24 (12 mths) £
3.1 <i>Incoming Resources from Generated Funds</i>				
Donations (non-Gift Aided or ineligible for GASDS)	20,049	-529	19,520	14,470
Donations (Gift Aided or eligible under GASDS)	2,382	-	2,382	2,064
Sales of donated Goods (Gift Aided)	71,000	-	71,000	55,404
Miscellaneous	438	-	438	352
Total	93,869	-529	93,340	72,290
3.2 <i>Investment Income and Interest</i>				
Rental income	11,975	-	11,975	12,312
Interest on investments	1,434	-	1,434	885
Interest on loan to subsidiary undertaking	1,500	-	1,500	625
Total	14,909	-	14,909	13,822

4 Analysis of resources expended

	Unrestricted Funds 2024/25 (12 mths) £	Restricted Funds 2024/25 (12 mths) £	Total Funds 2024/25 (12 mths) £	Total Funds 2023/24 (12 mths) £
4.1 <i>Cost of Generating Investment Income</i>				
Letting Agent Charges	1,392	-	1,392	1,406
Maintenance	579	-	579	1,325
Utilities and rates	-	-	-	2,949
Total	1,971	-	1,971	5,680
4.2 <i>Charitable Activities</i>				
Publicity	-	1519	1519	736
Telephone and broadband	2,079	-	2,079	1,380
Internal training and recruitment	107	-	107	394
External training	-	-	-	-
Volunteers' travel expenses	2,505	502	3,007	2,146
Affiliation fees	11,928	-	11,928	5,256
Agent Commission on GA Sales	26,153	-	26,153	18,457
Utilities	5,090	-	5,090	3,075
Insurance	2,012	-	2,012	1,948
Maintenance	40,349	-	40,349	11,410
Office materials and stationery	2,566	-	2,566	1,236
Domestics	3,325	-	3,325	1,975
Miscellaneous	226	-	226	1,798
Donations	15	-	15	20,000
Depreciation	721	331	1,052	1,315
Total	97,076	2,352	99,428	71,126

The affiliation fees are payable to Samaritans Incorporated (registered company number 00757372).

4.3 *Governance Costs*

Independent Examiner Fees	1,044	-	1,044	1,014
Miscellaneous	210	-	210	345
Total	1,254	-	1,254	1,359

5 Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year end 31 March 2024. During the year no trustees (2024: none) were reimbursed out of pocket expenses for expenses and travel.

6 Staff costs

The average number of employees during the year was nil (2024: nil). The Charity relies on volunteers for its activities.

7 Tangible fixed assets

	Freehold Land & Buildings £	Fixtures, Fittings & Equipment £	Total £
7.1 Cost or valuation:			
Balance brought forward	46,616	35,291	81,907
Additions	-	-	-
Balance carried forward	46,616	35,291	81,907
7.2 Accumulated depreciation:			
Balance brought forward	-	30,030	30,030
Depreciation charge for the period	-	1,052	1,052
Balance carried forward	-	31,082	31,082
7.3 Net book value:			
Brought forward (from 31/3/24)	46,616	5,261	51,877
Balance carried forward (at 31/3/25)	46,616	4,208	50,824

The refurbishment of 298 London Road was completed in November 2020 and the flat has been let on a commercial basis to generate funds for the Charity.

8 Investment Property	£
Balance brought forward (from 31/3/24)	200,000
Revaluation	-
Balance carried forward (at 31/3/25)	200,000

At the balance sheet date the property fair value has not changed from the prior year. The property was last revalued at the end of March 2022.

9 Investments	Value at period end	Income for period
	£	£
Subsidiary Undertaking	2	2
Securities not listed on a stock exchange	5,000	5000
Total	5,002	5002

Investments (continued)

The charity's investment at the balance sheet date in the share capital of Sams Place (Samaritans of Portsmouth & East Hampshire) Limited include the following:

Class of Share	Ordinary share £1		
% Holding		2024/25 £	2023/24 £
		(3,965)	(2,419)
Aggregated capital and reserves			
Profit / (Loss) for the period		(1,546)	(844)

There were no investment assets outside the UK. All of the charity's investment income arises from UK bank account interest.

The charity has a subsidiary undertaking named Sams Place (Samaritans of Portsmouth & East Hampshire) Limited that is not consolidated in these financial statements. This is in accordance with the Charities SORP (FRS 102), which allows for non-consolidation if the subsidiary is not material to the overall financial position and performance of the charity, and if consolidation would not provide additional useful information to the users of the financial statements

10 Loan to Subsidiary Undertaking

In the financial year 2020/21 the Charity granted a long term loan of £25,000 to its subsidiary Sams Place (Samaritans of Portsmouth & East Hampshire) Limited. This loan was unsecured with no fixed terms of repayment and originally beared interest at 2.5% per annum. In the accounting year ending 31 March 2024 this loan was classed as a current asset. From 1 April 2024 this loan was extended by a further five years and due to be paid back in full by 31 March 2029 and bears revised interest of 6% per annum.

11 Debtors, prepayments and accrued income	31 Mar 2025 £	31 Mar 2024 £
Trade debtor – HMRC	9,388	11,845
Uncapitalised interest – United Trust Bank and Scottish Widows Bank	1,037	703
Prepayment – Insurance and Rental Charges	2,128	2,048
Total	12,553	14,596

12	Creditors, accruals and deferred income	31 Mar 2025	31 Mar 2024
		£	£
	Accruals – Affiliation Fees	10,000	5,300
	Accruals – Independent Examiner Fees	1,008	972
	Accruals - Maintenance	-	120
	Accruals – Travel	189	344
	Accruals – Utilities	118	1,805
	Accruals – Other	38	79
	Deferred Income – Rental Income	779	355
	Total	12,132	8,975

13 Reconciliation of Funds of the Charity

	Balance Brought Forward £	Income £	Expenditure £	Transfers £	Balance Carried Forward £
Current Year					
General	240,844	107,278	(100,302)	-	247,820
Designated	65,446	1500	-	-	66,946
Restricted	22,264	(529)	(2,352)	-	19,383
Revaluation reserve	95,510	-	-	-	95,510
Total	424,064	108,249	(102,654)	-	429,659
Prior Year					
General	232,067	84,471	(76,276)	582	240,844
Designated	65,143	885	-	(582)	65,446
Restricted	23,397	756	(1889)	-	22,264
Revaluation reserve	95,510	-	-	-	95,510
Total	416,117	86,112	(78,165)	-	424,064

14 Analysis of Net Assets Between Funds

	Unrestricted £	Restricted £	Total Funds £
Current Year			
Fixed Assets	261,443	19,383	280,826
Current Assets	160,965	-	160,965
Current Liabilities	(12,132)	-	(12,132)
Total	410,276	19,383	429,659
Prior Year			
Fixed Assets	260,225	21,654	281,879
Current Assets	150,550	610	151,160
Current Liabilities	(8,975)	-	(8,975)
Total	401,800	22,264	424,064

15 Additional disclosures

15.1 *Trustees related disclosures*

The Trustees of the Charity are covered by Indemnity Insurance which has been arranged and paid for by the Charity.

15.2 *Related Party Note*

Sams Place Limited, the charity's subsidiary company owed the charity an unsecured loan of £25,000 at the year-end. Due to be repaid on 31 March 2029, with an interest rate of 6% per annum.

Sams Place Limited has an intercompany account with the charity. At the year-end a balance of £12,675 (2024: £12,187) was due to the charity. During the year repayments to the charity totalled (£28,659), Gift Aid sales totalled £56,800, agent's commission of Gift Aid sales was (£26,153) and interest of (£1,500) was accrued.

We're here to listen

Call free day or night on

116 123

Email

jo@samaritans.org

Web

samaritans.org/portsmouth

Visit us

296 London Road

North End

Portsmouth PO2 9JN

SAMARITANS

SAMARITANS OF PORTSMOUTH AND EAST HAMPSHIRE

England & Wales - Charity number 1173720

Accounts

The logo for Samaritans, featuring the word "SAMARITANS" in white, bold, uppercase letters on a green rectangular background. To the left of the logo are two vertical green bars of varying shades.

SAMARITANS

**Portsmouth &
East Hampshire**

**REPORT OF THE DIRECTOR, TRUSTEES
AND
FINANCIAL STATEMENTS**

For financial year ended 31st March 2024

Registered Charity Number 1173720
296 London Road, Portsmouth PO2 9JN

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OBJECTS OF THE CHARITY, AND SAMARTIANS' VISION, MISSION AND VALUES

The purpose (the Objects) of the Charity is laid down in the Constitution as follows:

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 Portsmouth and East Hampshire and the surrounding area (but without specific limitations as to area) to 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", and*
2. *"To support the Company and aid in the establishment and support of probationary branches and the support of recognised branches of Samaritans".*

Samaritans' Vision is that fewer people die by suicide. The Charity seeks the achievement of this Vision by actively working in support of Samaritans' Mission and Values.

Samaritans are committed to the following Values: Listening, Confidentiality, People making their own decisions, Being Non-Judgemental and offering Human Contact.

Trustees during the period under review (1st April 2023 – 31st March 2024)

	Position	From	To (If no longer in office)
Helen Puckett	Director	26 June 2018	
Di Allen	Treasurer	1 October 2017	
Ann Erskine	Secretary	1 October 2017	
Brian Stevely	Trustee	21 September 2021	
Chris Pluck	Trustee	21 September 2021	
Kate Steel	Trustee	27 September 2022	
Lyn Robertshaw	Trustee	27 September 2022	
Steven Jack	Trustee	26 September 2023	

Custodian Trustee: Samaritans, The Upper Mill, Kingston Road, Ewell
KT17 2AF

Independent Examiner: Morris Crocker, Chartered Accountants, North St, Havant,
PO9 1QU

Bankers: Lloyds plc, 80 London Road, Portsmouth PO2 0LX

Governance and Management.

When the Charity changed to become affiliated to the Samaritans Central Charity in 2017, the local governance structure changed with it. The need for a committee was removed and in its place a Branch Leadership Team was established. This brought together the operational and financial aspects of our work under a single structure with the Director also acting as Chair of Trustees.

The Director chooses Deputies to join the team which will also include the Treasurer and Secretary. Trustees will also be included in this team and the number of Trustees is set by the Director and Trustees and the number will be between 3 and 13. All Trustees, apart for the Director, will be chosen by the AGM as will the Secretary and Treasurer positions.

Composition of the Leadership Team will therefore be as follows;

Director and Chair of Trustees (automatically a trustee)

Deputy Directors

Treasurer. (automatically a trustee)

Secretary. (automatically a trustee)

Trustees. (number to be decided)

Director and Deputy Directors are in place for 3 years while others are elected each year at AGM. Deputy Directors may act as Trustees but must be elected at AGM.

The Director will represent the Charity at Regional and Central Councils.

Trustee Responsibilities relating to the financial records of the Charity.

Trustees are responsible for ensuring that proper accounting records are kept which disclose, with reasonable accuracy at that time, the financial position of the Charity, and ensuring that the accounts comply with relevant legislation. The Trustees are issued with full financial reports each month and received written Treasurer's Report at each Committee meeting during the period under review and the Trustees consider such adequate in enabling them to fulfil their duties.

The Trustees are required to prepare accounts for each financial period which give a true and fair view of the state of affairs of the Charity. In preparing those accounts the Trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- In ensuring that the Charity remains solvent.
- Take reasonable steps to prevent and detect fraud and other irregularities.
- Prepare the accounts on an ongoing concern basis unless it is inappropriate to presume that the Charity will continue in operation.

No Trustee has any financial interest in the Charity, and no Trustee received remuneration from the Charity for acting as a Trustee. It is the Policy of the Charity to reimburse members for any out of pocket expenses incurred during activities undertaken for the purpose of the Charity and this extends to Trustees while performing their role.

It is the responsibility of the Trustees to administer the Charity and see that it delivers the outcomes for which the Charity was formed, and to ensure that the Charity complies with the requirements of the Charity Commission for England and Wales.

Public Benefit

The Trustees confirm that, in the compilation of this report, they have had regard to the public benefit guidance issued by the Charities Commission. The Trustees affirm that the charitable service of the Charity is available to all sections of the public without limitation of age, social class, gender, race, religion, or geographical restriction. The Charity makes no charge for its services and is active in ensuring that callers in financial difficulty are not excluded from the opportunity to benefit from its services.

Relationship with other relevant charities

Nationally Samaritans has formed partnerships and working agreements with several charities. These arrangements are designed to enhance the service we can provide to our callers e.g. signposting. The Portsmouth and East Hampshire Branch comply with these arrangements.

In addition, our Branch has formed partnerships with other local organisations, both charities and public service, to further improve our service.

Risk Management

The Trustees have considered major risks to which the Charity could be exposed. These are recorded in a Risk Management Register and are reviewed on a scheduled basis by the Committee. When deemed necessary steps are agreed and implemented to mitigate an identified risk. The Register was last reassessed and amended on 27 March 2024.

Directors Report

I am once again delighted and honoured to present the annual Director and Trustee report for the financial year ending in 2024. Our remarkable growth and achievements are owed entirely to our dedicated volunteers, who commit so much time and effort to keep the branch flourishing and accessible to our callers.

As of the end of March, we have 146 listening volunteers and 11 support volunteers, a fantastic increase from last year's 132 listening volunteers. This steady growth reflects the ongoing commitment and enthusiasm of our team. Last year, our branch answered over 25,000 calls.

We are immensely proud of the dedication shown by our volunteers. This year, we celebrated one volunteer who has completed an astounding 45 years as a listening volunteer. Additionally, we have one volunteer who has been with the branch for 15 years and 5 others who have reached a decade of service. Their commitment exemplifies the true spirit of our organisation.

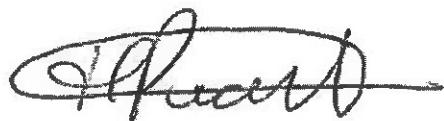
We continue to build on our outreach efforts and have formed valuable partnerships with organizations such as the Solent NHS Trust, Portsmouth Hospitals, Local Foodbank, the Trussell Trust, Portsmouth Pride, and HSD College, where we support Adult Student Counsellors. Our schools program is thriving, as are our collaborations with Network Rail and Veterans outreach. Additionally, we continue to support the Isle of Wight branch with their prison work.

Our recruitment and training programs remain robust, with 24 volunteers successfully completing their training and becoming listening volunteers last year, matching the number from the previous year.

Sam's Place, our charity shop, continues to be incredibly successful. It is not only a wonderful, quirky shop but also a thriving community hub where everyone is welcome. We are fortunate to have a dedicated workforce involved in the shop, and the income generated supports the branch financially. The income from the flat at 298A London Road also contributes to the branch's operations.

We are pleased to have recruited new leaders and Deputy Directors (DDs) over the past year. They have settled into their roles well and are enjoying their responsibilities. They receive regular training to stay informed about new initiatives from Central Office (CO), which are then communicated to our volunteers.

I am continually astounded by the level of support from our leadership team and volunteers. Those who work behind the scenes are the unsung heroes of our organisation, and each one of you is deeply appreciated for enabling us to be there for our callers. I extend my heartfelt thanks to all of you.



Helen

Financial Review

The Charity is responsible for raising its own funds and no funding was given to the Charity by local authorities, public agencies or central government during 2023/24. All costs for its charitable operations were borne by the funds of the Charity, details of which can be seen in the financial summaries at the end of the Report.

Summary

The financial statements for the year show an overall increase in funds of £7,947 as a result of total incoming resources of £86,112 and resources expended of £78,165. Total net assets at year end of £424,064, including total cash funds and securities of £129,377, of which £610 are funds restricted to the outreach programme.

Incoming Resources

Receipts decreased by £6,194 compared to the previous year, primarily due to the decrease of £11,567 in Sales of donated goods (including Gift aid) sold through the charity trading company.

Resources Expended

Total Expenditure only decreased by £1,218 when compared to 2022/23, as a result of the following main variances: reduction of £9,082 expenditure incurred with maintenance of the flat; lower affiliation fees recognised in the year of £11,295 and, additional expenditure of £20,000 due to exceptional donation as per below.

Charges for the New Branch Contribution (NBC) of £5,300, which is the contribution that this Branch pays to the Central Charity on an annual basis, have been accrued for the current year.

The long term revenue streams are performing well.

1. The rental flat continues to be on a long term contract, delivering another full year of income.
2. Sams Place continues to perform well above expected.

In furtherance of the pursuit of its charitable objectives, the Charity seeks to maximise income from voluntary donations by utilising the Gift Aid scheme and the Gift Aid Small Donations Scheme (GASDS) operated by Her Majesty's Revenue & Customs (HMRC).

The Trustees recognise that many of the Branch's Volunteers waive the option to claim for reimbursement of expenses. This is equivalent to making a gift to the Charity, and the Trustees acknowledge the beneficial effect this has on Branch finances.

We received a restricted donation of £756 with no limitation date, to be used in Outreach. However, where there are restricted donations brought forward from previous years, and where there is no limitation of date by which these funds are to be exhausted imposed by donors, the Trustees expect that the fund will be put to timely charitable use.

The trustees agreed to donate £20,000 to Walsall & District Samaritans to kickstart their appeal for funds to help rebuild their building due to flooding and general disrepair. This donation is in keeping with the Samaritan ethos of providing and maintaining a service to the general public in helping to prevent suicide and suicidal thoughts.

Reserves Policy

The Reserves Policy was reviewed in the financial period 2018/19 and has been declared as follows:

Our unrestricted reserves will be kept in the region of 125 – 150% of the “Annual running costs” calculated from expenditure figures stated in the Financial Statements of the Charity as published in its annual reports for the three most recent accounting periods.

In short, this can be expressed as Reserves sufficient to cover expected outgoings for 15 to 18 months. Based on 2023/24 unrestricted resources expended this is £95,345 to £114,414. Our unrestricted cash funds total at 31 March 2024 were £128,767, which is the total cash fund less the restricted funds. This level will be kept under review and may be varied if thought necessary and may be expressed alternatively as a target level, or target range.

Investment Policy and Investment Performance

The Constitution gives powers to the Trustees in the manner in which the assets of the Charity are invested. During the period under review the Charity had no investments or monetary assets other than cash deposits and a Treasury backed security.

In the selection of deposit accounts or investments for the Charity, it is the policy of the Trustees to seek to obtain maximum return without undue risk. To this end the Trustees ensure that any cash deposits and/or investments in the Charity's name are covered and safeguarded by the Financial Services Compensation Scheme.


During 2023/24 cash at bank was not always maintained at an average equivalent to approximately 12 weeks of operating costs. The closing cash at bank position will be reviewed by the Trustees and invested at the beginning of 2024/25. Other cash assets are deposited in 7-day notice accounts. Full investment returns are therefore obscured until account anniversary dates.

Examination of accounts

By virtue of its size, the Charity is not required to have its accounts audited and, under the Charities Act 2011, it is permitted to have its accounts examined by an Independent Examiner. At the AGM in September 2023, it was agreed by the trustees that Morris Crocker, Chartered Accountants be re-appointed as the Independent Examiner for the financial year 1st April 2023 to 31st March 2024 in accordance with clause 13.2 of the Constitution.

Approval of annual reports and financial statements

This Annual Report and Financial Statements was granted approval by the Trustees of Samaritans of Portsmouth and East Hampshire on ?? September 2024 and the following persons are authorised to sign it on their behalf.



Director
Helen Puckett

Trustee
Ann J Erskine

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SAMARITANS OF PORTSMOUTH & EAST HAMPSHIRE

Independent examiner's report to the trustees of Samaritans of Portsmouth & East Hampshire

I report to the charity trustees on my examination of the accounts of Samaritans of Portsmouth & East Hampshire (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.



Paul Underwood

Morris Crocker
Chartered Accountants
Station House
North Street
Havant
Hampshire
PO9 1QU

Date: 10 September 2024

STATEMENT OF FINANCIAL ACTIVITIES
12 MONTH PERIOD FROM 1 APRIL 2023 to 31 MARCH 2024 (2023/24)

	Notes	Unrestricted Funds 2023/24 (12 mths) £	Restricted Funds 2023/24 (12 mths) £	Total Funds 2023/24 (12 mths) £	Total Funds 2022/23 (12 mths) £
INCOMING RESOURCES	3				
Incoming resources from generated funds	3.1	71,534	756	72,290	79,310
Investment income and interest	3.2	13,822	-	13,822	12,996
Total incoming resources		85,356	756	86,112	92,306
RESOURCES EXPENDED	4-6				
Costs of generating investment income	4.1	5,680	-	5,680	14,343
Charitable activities	4.2	69,237	1,889	71,126	63,685
Governance costs	4.3	1,359	-	1,359	1,355
Total resources expended		76,276	1,889	78,165	79,383
Net incoming resources before other recognised gains		9,080	(1,133)	7,947	12,923
OTHER RECOGNISED GAINS					
Investment revaluation	8	-	-	-	-
Net movement in funds		9,080	(1,133)	7,947	12,923
TOTAL FUNDS BROUGHT FORWARD	13	392,720	23,397	416,117	403,194
TOTAL FUNDS CARRIED FORWARD	13	401,800	22,264	424,064	416,117

BALANCE SHEET

As at 31 MARCH 2024 (end of 12 month accounting period)

			31 Mar 2024	31 Mar 2023
	£	Notes	£	£
FIXED ASSETS				
Tangible assets		7	51,877	53,192
Investment property		8	200,000	200,000
Investments		9	5,002	5,002
		Total fixed assets	256,879	258,194
CURRENT ASSETS				
Loan to subsidiary undertaking		10	25,000	25,000
Debtors, prepayments and accrued income		11	14,596	14,879
Amount owed by subsidiary undertaking			12,187	17,450
Cash at bank			124,377	112,378
		Total current assets	176,160	169,707
CURRENT LIABILITIES				
Creditors, accruals and deferred income: amounts falling due within one year		12	8,975	11,784
		Total current liabilities	8,975	11,784
		Total assets less current liabilities	424,064	416,117
		Total net assets	424,064	416,117
FUNDS OF THE CHARITY				
General fund		13	240,844	232,067
Designated fund		13	65,446	65,143
Restricted funds		13	22,264	23,397
Revaluation reserve		13	95,510	95,510
		Total funds	424,064	416,117

For the financial year ending 31 March 2024, the charity is entitled to an exemption from an audit under section 144(2) of the Charities Act 2011.

The trustees acknowledge their responsibilities for ensuring that the charity keeps proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity, and for preparing financial statements that comply with the Charities Act 2011.

These financial statements have been prepared in accordance with the provisions applicable to charities entitled to the small charity exemption.



Trustee (A. Erskine)

NOTES TO THE ACCOUNTS FOR THE 12 MONTH PERIOD FROM 1 APRIL 2023 to 31 MARCH 2024 (2023/24)

1 Basis of Preparation of Accounts

These accounts have been prepared on the basis of historic cost (except those investments, including property, if any, are shown at current or market value) in accordance with:-

- Accounting & Reporting by Charities – Statement of Recommended Practice (SORP 2019)
- Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)
- The Charities Act 2011

- 1.1 There has been no change to the accounting policies (valuation rules and methods of accounting) since the last accounting period.
- 1.2 The accounting period for the charity is 12 months from 1 April ending on 31 March annually.

2 Accounting Policies

2.1. *Incoming Resources*

- Recognition of donations, legacies, similar incoming resources and rental income is included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, the monetary value is realistically measurable, and the Trustees believe that receipt of the resource is enforceable in law.
- Investment income and interest is included in the accounts when received and additionally any interest notionally earned up to the end of the reporting period but not received or capitalised is also included.
- Investment gains and losses include any gain or loss on the sale of investments if any, or on the revaluing of investments, if any, to current or market value at the end of the year.
- Incoming resources from fundraising are reported gross in the SOFA.
- Incoming resources from donations, if any, which are Gift Aided are reported gross of recoverable Gift Aid in the SOFA. Any Gift Aid not received or claimed at the end of the financial year is assessed at prevailing Her Majesty's Revenue and Customs (HMRC) Gift Aid scheme rates and this amount is included in Debtors in the Balance Sheet.
- Incoming resources from donations of £20 or under, if any, which are in cash and have not been Gift Aided are eligible, subject to a limit of £5,000 in total per tax year, for a top-up from HMRC under the Gift Aid Small Charitable Donations Scheme (GASDS) and such donations are reported gross of the GASDS top-up in the SOFA. Any GASDS top-up not received or claimed at the end of the financial year is assessed at prevailing GASDS rates and this amount is included in Debtors in the Balance Sheet.

2 Accounting Policies (continued)

2.2 Expenditure

- Governance costs include the cost of examination of statutory accounts, the cost of meetings held as a requirement of the Charity's Governing Document and the costs of Branch Visits which are usually held tri-annually.
- Cost of generating investment income includes the costs of generating rental income.
- The Charity is exempt from tax on its charitable activities.

2.3 Assets and Liabilities

- Tangible fixed asset additions are capitalised if they can be used for more than one year and the cost is not less than £500.
- Buildings are valued at cost, and the Charity does not have a policy of revaluing these assets.
- The Charity Financial Statements use a reducing balance method of depreciation for fixtures, fittings and equipment, with an annual deduction rate of 20%.
- The accounting period reported in these Financial Statements is singularly for 12 months and the depreciation figure stated has been calculated taking that into account.
- Assets under capital work in progress are shown at cost and are not depreciated until brought into operational use.
- Property held as an investment is valued at fair value at the year end and is revalued when market value is significantly different from the previous accounting period.
- The Charity only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable and investments in stocks and shares. The measurement basis used for these instruments is detailed below.
- Trade and other debtors are recognized initially at transaction price and subsequently measured at amortized cost using the effective interest rate method, if applicable. Prepayments are valued at the amount prepaid. Cash at bank included cash held on deposit or in a current account.
- Liabilities are reported in the Financial Statements when the Charity has recognised a reasonable and measurable obligation to pay for them.
- Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measure or estimated reliably. Creditors and provisions are normally recognised at their settlement amount.
- Investments on a recognised stock exchange, if any, are valued at fair value at the year end and other investments are valued at their cost at the accounting period end plus accumulated the notional interest earned but not capitalised to the account at that date.

2.4 Funds Structure

- 2.4.1 The Charity has a designated fund for the purpose of producing income and creating capital growth, and from which funds can be drawn to enable the Charity to fulfil its objectives in years when expenditure exceeds income. At 31 March 2024 the designated fund comprised accumulated financial reserves in the form of deposit accounts protected by the Financial Services Compensation Scheme and a Treasury security. The Charity had no investments listed on a stock exchange.

2 Accounting Policies (continued)

2.4.2 Restricted Funds comprise donations or grants given to the Charity with a condition defining the purpose for which they are to be expended. Any such purposes must be deemed by the Charity to support its endeavours in furtherance of its charitable objects and thus adjudged that the donations are appropriate to accept. Any restricted fund which carries a date by which the fund is required to be expended but which has not been met is accordingly reported to the funder. For any fund with no limitation of date by which it should be exhausted, the Charity endeavours to put the fund to appropriate timely use.

2.5 *Going Concern*

The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

3 Analysis of Incoming Resources

	Unrestricted Funds 2023/24 (12 mths) £	Restricted Funds 2023/24 (12 mths) £	Total Funds 2023/24 (12 mths) £	Total Funds 2022/23 (12 mths) £
3.1 <i>Incoming Resources from Generated Funds</i>				
Donations (non-Gift Aided or ineligible for GASDS)	13,714	756	14,470	11,258
Donations (Gift Aided or eligible under GASDS)	2,064	-	2,064	691
Sales of donated Goods (Gift Aided)	55,404	-	55,404	66,971
Miscellaneous	352	-	352	390
Total	71,534	756	72,290	79,310
3.2 <i>Investment Income and Interest</i>				
Rental income	12,312	-	12,312	12,000
Interest on investments	885	-	885	371
Interest on loan to subsidiary undertaking	625	-	625	625
Total	13,822	-	13,822	12,996

4 Analysis of resources expended

	Unrestricted Funds 2023/24 (12 mths) £	Restricted Funds 2023/24 (12 mths) £	Total Funds 2023/24 (12 mths) £	Total Funds 2022/23 (12 mths) £
4.1 <i>Cost of Generating Investment Income</i>				
Letting Agent Charges	1,406	-	1,406	1,210
Maintenance	1,325	-	1,325	10,407
Utilities and rates	2,949	-	2,949	2,726
Total	5,680	-	5,680	14,343
4.2 <i>Charitable Activities</i>				
Publicity	-	736	736	596
Telephone and broadband	1,380	-	1,380	1,637
Internal training and recruitment	394	-	394	262
External training	-	-	-	41
Volunteers' travel expenses	1,407	739	2,146	1,999
Affiliation fees	5,256	-	5,256	16,551
Agent Commission on GA Sales	18,457	-	18,457	18,752
Utilities	3,075	-	3,075	2,766
Insurance	1,948	-	1,948	1,739
Maintenance	11,410	-	11,410	13,455
Office materials and stationery	1,236	-	1,236	1,661
Domestics	1,975	-	1,975	1,631
Miscellaneous	1,798	-	1,798	951
Donations	20,000	-	20,000	-
Depreciation	901	414	1,315	1,644
Total	69,237	1,889	71,126	63,685

The affiliation fees are payable to Samaritans Incorporated (registered company number 00757372).

4.3 <i>Governance Costs</i>				
Independent Examiner Fees	1,014	-	1,014	960
Miscellaneous	345	-	345	395
Total	1,359	-	1,359	1,355

5 Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year end 31 March 2023. During the year no trustees (2023: none) were reimbursed out of pocket expenses for expenses and travel.

6 Staff costs

The average number of employees during the year was nil (2023: nil). The Charity relies on volunteers for its activities.

7 Tangible fixed assets

	Freehold Land & Buildings £	Fixtures, Fittings & Equipment £	Total £
7.1 Cost or valuation:			
Balance brought forward	46,616	35,291	81,907
Additions	-	-	-
Balance carried forward	46,616	35,291	81,907
7.2 Accumulated depreciation:			
Balance brought forward	-	28,715	28,715
Depreciation charge for the period	-	1,315	1,315
Balance carried forward	-	30,030	30,030
7.3 Net book value:			
Brought forward (from 31/3/23)	46,616	6,576	53,192
Balance carried forward (at 31/3/24)	46,616	5,261	51,877

The refurbishment of 298 London Road was completed in November 2020 and the flat has been let on a commercial basis to generate funds for the Charity.

8 Investment Property	£
Balance brought forward (from 31/3/23)	200,000
Revaluation	-
Balance carried forward (at 31/3/24)	200,000

At the balance sheet date the property fair value has not changed from the prior year. The property was last revalued at the end of March 2022.

9 Investments	Value at period end £	Income for period £
Subsidiary Undertaking	2	-
Securities not listed on a stock exchange	5,000	166
Total	5,002	166

The charity has a subsidiary undertaking named Sams Place (Samaritans of Portsmouth & East Hampshire) Limited that is not consolidated in these financial statements. This is in accordance with the Charities SORP (FRS102) which allows for non-consolidation if the subsidiary is not material to the overall financial position and performance of the charity, and if consolidation would not provide additional useful information to the users of the financial statements.

Investments (continued)

The charity's investment at the balance sheet date in the share capital of Sams Place (Samaritans of Portsmouth & East Hampshire) Limited include the following:

Class of Share	Ordinary share £1		
% Holding	100%		
		2023/24	2022/23
		£	£
Aggregated capital and reserves		(2419)	(1,575)
Profit / (Loss) for the period		(844)	(198)

There were no investment assets outside the UK. All of the charity's investment income arises from UK bank account interest.

The charity has a subsidiary undertaking named Sams Place (Samaritans of Portsmouth & East Hampshire) Limited that is not consolidated in these financial statements. This is in accordance with the Charities SORP (FRS 102), which allows for non-consolidation if the subsidiary is not material to the overall financial position and performance of the charity, and if consolidation would not provide additional useful information to the users of the financial statements

10 Loan to Subsidiary Undertaking

In the financial year 2020/21 the Charity granted a long term loan of £25,000 to its subsidiary Sams Place (Samaritans of Portsmouth & East Hampshire) Limited. This loan is unsecured with no fixed terms of repayment and bears interest at 2.5% per annum.

11	Debtors, prepayments and accrued income	31 Mar 2024	31 Mar 2023
		£	£
	Trade debtor – HMRC	11,845	12,577
	Uncapitalised interest – United Trust Bank and Scottish Widows Bank	703	287
	Prepayment – Insurance and Rental Charges	2,048	2,015
	Total	14,596	14,879
12	Creditors, accruals and deferred income	31 Mar 2024	31 Mar 2023
		£	£
	Accruals – Affiliation Fees	5,300	9,000
	Accruals – Independent Examiner Fees	972	930
	Accruals - Maintenance	120	264
	Accruals – Travel	344	-
	Accruals – Utilities	1,805	708
	Accruals – Other	79	215
	Deferred Income – Rental Income	355	667
	Total	8,975	11,784

13 Reconciliation of Funds of the Charity

	Balance Brought Forward £	Income £	Expenditure £	Transfers £	Balance Carried Forward £
Current Year					
General	232,067	84,471	(76,276)	582	240,844
Designated	65,143	885	-	(582)	65,446
Restricted	23,397	756	(1,889)	-	22,264
Revaluation reserve	95,510	-	-	-	95,510
Total	416,117	86,112	(78,165)	-	424,064
Prior Year					
General	241,365	91,935	(77,558)	(23,675)	232,067
Designated	41,097	371	-	23,675	65,143
Restricted	25,222	-	(1,825)	-	23,397
Revaluation reserve	95,510	-	-	-	95,510
Total	403,194	92,306	(79,383)	-	416,117

14 Analysis of Net Assets Between Funds

	Unrestricted £	Restricted £	Total Funds £
Current Year			
Fixed Assets	260,225	21,654	281,879
Current Assets	150,550	610	151,160
Current Liabilities	(8,975)	-	(8,975)
Total	401,800	22,264	424,064
Prior Year			
Fixed Assets	261,126	22,068	283,194
Current Assets	143,378	1,329	144,707
Current Liabilities	(11,784)	-	(11,784)
Total	392,720	23,397	416,117

15 Additional disclosures

15.1 Trustees related disclosures

The Trustees of the Charity are covered by Indemnity Insurance which has been arranged and paid for by the Charity.

SAMARITANS OF PORTSMOUTH AND EAST HAMPSHIRE

England & Wales - Charity number 1173720

Accounts

The logo for Samaritans Portsmouth & East Hampshire. It consists of two overlapping rectangular boxes. The top box is a light green color and contains the word "SAMARITANS" in white, uppercase, sans-serif font. The bottom box is a darker green color and contains the text "Portsmouth & East Hampshire" in white, sans-serif font. To the left of the logo, there are two vertical bars of the same light green color, one slightly taller than the other.

SAMARITANS

Portsmouth &
East Hampshire

**REPORT OF THE DIRECTOR, TRUSTEES
AND
FINANCIAL STATEMENTS**

For financial year ended 31st March 2023

Registered Charity Number 1173720
296 London Road, Portsmouth PO2 9JN

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Objects of the charity	3
Trustee members, Governance and Report	4
Directors Report	6
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Notes to the Accounts	13

OBJECTS OF THE CHARITY, AND SAMARTIANS' VISION, MISSION AND VALUES

The purpose (the Objects) of the Charity is laid down in the Constitution as follows:

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 Portsmouth and East Hampshire and the surrounding area (but without specific limitations as to area) to 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", and*
2. *"To support the Company and aid in the establishment and support of probationary branches and the support of recognised branches of Samaritans".*

Samaritans' Vision is that fewer people die by suicide. The Charity seeks the achievement of this Vision by actively working in support of Samaritans 'Mission and Values. Samaritans are committed to the following Values: Listening, Confidentiality, People making their own decisions, Being Non-Judgemental and offering Human Contact.

OBJECTS OF THE CHARITY, AND SAMARTIANS' VISION, MISSION AND VALUES

The purpose (the Objects) of the Charity is laid down in the Constitution as follows:

3. "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 Portsmouth and East Hampshire and the surrounding area (but without specific limitations as to area) to 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", and
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Samaritans' Vision is that fewer people die by suicide. The Charity seeks the achievement of this Vision by actively working in support of Samaritans 'Mission and Values. Samaritans are committed to the following Values: Listening, Confidentiality, People making their own decisions, Being Non-Judgemental and offering Human Contact.

Trustees during the period under review (1st April 2022 – 31st March 2023)

	Position	From	To (If no longer in office)
Helen Puckett	Director	1 May 2022	
Di Allen	Treasurer	1 October 2017	
Ann Erskine	Company Secretary	1 October 2017	
Lyn Robertshaw	Trustee	27 September 2022	
Brian Stevely	Trustee	26 September 2021	
Anne Wernick	Trustee	27 September 2022	
Chris Pluck	Trustee	27 September 2021	
Helen Davis	Trustee	30 September 2020	27 September 2022
Laura Hyman	Trustee	17 February 2021	27 September 2022
Kate Steel	Trustee	27 September 2022	

Custodian Trustee: Samaritans, The Upper Mill, Kingston Road, Ewell
KT17 2AF

Independent Examiner: Morris Crocker, Chartered Accountants, North St, Havant,
PO9 1QU

Bankers: Lloyds plc, 113 Commercial Road, Portsmouth PO1 1BY

Trustee members, Governance and Management.

When the Charity changed to become affiliated to the Samaritans Central Charity in 2017, the local governance structure changed with it. The need for a committee was removed and in its place a Branch Leadership Team was established. This brought together the operational and financial aspects of our work under a single structure with the Director also acting as Chair of Trustees.

The Director chooses several Deputies to join the team which will also include the Treasurer and Secretary. In addition, several Trustees will be part of the Team. The Trustees will be between 3 and 13 in number and this number will be set by the Director and Trustees. All Trustees, apart for the Director, will be chosen by the AGM as will the Secretary and Treasurer positions.

Composition of the Leadership Team will therefore be as follows;

Director and Chair of Trustees (automatically a trustee)
Deputy Directors
Treasurer. (automatically a trustee)
Secretary. (automatically a trustee)
Trustees. (number to be decided)

Director and Deputy Directors are in place for 3 years while others are elected each year at AGM. Deputy Directors may act as Trustees but must be elected at AGM.

The Director will represent the Charity at Regional and Central Councils.

Trustee Responsibilities relating to the financial records of the Charity.

Trustees are responsible for ensuring that proper accounting records are kept which disclose, with reasonable accuracy at that time, the financial position of the Charity, and ensuring that the accounts comply with relevant legislation. The Trustees are issued with full financial reports each month and received written Treasurer's Report at each Committee meeting during the period under review and the Trustees consider such adequate in enabling them to fulfil their duties.

The Trustees are required to prepare accounts for each financial period which give a true and fair view of the state of affairs of the Charity. In preparing those accounts the Trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- In ensuring that the Charity remains solvent.
- Take reasonable steps to prevent and detect fraud and other irregularities.
- Prepare the accounts on an ongoing concern basis unless it is inappropriate to presume that the Charity will continue in operation.

No Trustee has any financial interest in the Charity, and no Trustee received remuneration from the Charity for acting as a Trustee. It is the Policy of the Charity to reimburse members for any out of pocket expenses incurred during activities undertaken for the purpose of the Charity and this extends to Trustees while performing their role.

It is the responsibility of the Trustees to administer the Charity and see that it delivers the outcomes for which the Charity was formed, and to ensure that the Charity complies with the requirements of the Charity Commission for England and Wales.

Public Benefit

The Trustees confirm that, in the compilation of this report, they have had regard to the public benefit guidance issued by the Charities Commission. The Trustees affirm that the charitable service of the Charity is available to all sections of the public without limitation of age, social class, gender, race, religion, or geographical restriction. The Charity makes no charge for its services and is active in ensuring that callers in financial difficulty are not excluded from the opportunity to benefit from its services.

To quantify this benefit, we can highlight the fact that in 2022/2023 there were 24,000 calls. Delivery of these services entails thousands of unpaid hours by our volunteers as well as associated administrative costs. These costs are paid wholly from charitable donations and when all of this is considered it is clear that the Charity adds considerable value to the residents of Portsmouth and East Hampshire.

Relationship with other relevant charities

Nationally Samaritans has formed partnerships and working agreements with several charities. These arrangements are designed to enhance the service we can provide to our callers e.g. signposting. The Portsmouth and East Hampshire Branch comply with these arrangements.

In addition, our Branch has formed partnerships with other local organisations, both charities and public service, to further improve our service.

Risk Management

The Trustees have considered major risks to which the Charity could be exposed. These are recorded in a Risk Management Register and are reviewed on a scheduled basis by the Committee. When deemed necessary steps are agreed and implemented to mitigate an identified risk. The Register was last reassessed and amended on 17 May 2023.

Directors Report.

I am delighted and honoured to present the annual Director and Trustee report for the financial year ending in 2023. This year has been marked by tremendous growth and achievements for our branch, and we owe it all to the unwavering commitment and dedication of our volunteers and team members.

Volunteer Support and Growth:

At the end of March 2023, we were thrilled to have 132 volunteers on board, a significant increase from the previous year's 124 and the year before that, which had 122 volunteers. This steady growth demonstrates the increasing enthusiasm and passion that individuals have for our cause.

Active Listening Volunteers:

Throughout the financial year, we began with 90 active listening volunteers, and by the end, we had 106. This remarkable increase is a testament to the hard work and compassion shown by our volunteers, who make a real difference in the lives of our callers.

Celebrating Volunteer Tenure:

We are immensely proud of the dedication shown by our volunteers. This year, we celebrated one volunteer who has completed an astounding 35 years as a listening volunteer. Additionally, we had two volunteers who have been with the branch for 15 years and two others who reached a decade of service. Their commitment exemplifies the true spirit of our organisation.

Call Statistics and Expansion:

Our efforts to support our callers have not wavered, and last year, we managed to answer an impressive 24,000 calls. Moreover, we nearly doubled our night hours on the phone while also increasing availability during other times. This expansion showcases our dedication to being there for those who need us, whenever they need us.

Anniversary and Social Events:

In June 2022, we joyously celebrated our 60th Anniversary, and the event held at our branch was a resounding success. Following this, we have continued to organise various social events, and these have been very well received.

Outreach Programs:

Our commitment to expanding outreach programs has been fulfilled with great success. The school's program has been once again successful, and we have added two new schools to the upcoming year's itinerary. Additionally, our support for the IOW branch's Prison outreach and Veterans outreach has grown, demonstrating our dedication to making a difference in diverse communities.

New Partnerships:

We are thrilled to have established valuable partnerships with esteemed organisations such as Solent NHS Trust, Portsmouth Hospitals, the Local Foodbank, the Trussell Trust, Portsmouth Pride, and HSD College supporting Adult Student Counsellors. These partnerships enable us to reach more individuals and make a greater impact on the community.

Community Engagement:

Our engagement with the community has been exceptional, with an increase in our Twitter following and a new link with local grassroots football teams. These connections strengthen our presence and allow us to continue our mission effectively.

Recruitment and Training:

Our recruitment and training processes have flourished, and we welcomed 24 new volunteers who completed their training to become listening volunteers. This influx of new volunteers ensures our ability to serve more callers in need.

Sam's Place Charity Shop:

Sam's Place, our charity shop, has been an incredible success and a valuable part of our community. The shop's success, along with the rental income from the flat at 298a London Road, has played a significant role in maintaining the branch's strong financial position. We extend our heartfelt gratitude to everyone involved in ensuring the viability of these entities.

Appreciation for the Unsung Heroes:

Lastly, I want to extend my heartfelt appreciation to the Leadership team and all our volunteers, including those who may not always be visible but play a crucial role in the success of our organisation. Your dedication and support enable us to be there for our callers, and we are deeply grateful for each one of you.

As we move forward, we remain committed to our callers and together, we will continue making a positive impact on the lives of those we serve.

Thank you all for your unwavering support in everything that you do to support the branch and be there for our callers.

A handwritten signature in black ink, appearing to read 'Helen', with a long horizontal flourish extending to the right.

Helen.

Financial Review

The Charity is responsible for raising its own funds and no funding was given to the Charity by local authorities, public agencies, or central government during 2022/23. All costs for its charitable operations were borne by the funds of the Charity, details of which can be seen in the financial summaries at the end of the Report.

Summary

The financial statements for the year show an overall increase in funds of £12,923 as a result of total incoming resources of £92,306 and resources expended of £79,383. Total net assets at year-end of £416,117, including total cash funds and securities of £117,378, of which £1,329 are funds restricted to the outreach programme.

Incoming Resources

Receipts increased by £11,493 compared to the previous year, primarily due to the increase of £10,666 in Sales of donated goods (including Gift aid) sold through the charity trading company.

Resources Expended

Total Expenditure increased by £36,403 when compared to 2021/22. The primary reasons are Agents Commission increased by £12,973, following increase in Sales of donated goods; additional £10,275 expenditure incurred with maintenance of the flat; and, increase in charges for the New Branch Contribution of £12,049. Affiliation fees in year were £16,551 less £4,502 in 2022.

Charges for the New Branch Contribution (NBC) of £9,000, which is the contribution that this Branch pays to the Central Charity on an annual basis, have been accrued for the current year. An additional £7,551 of NBC was paid for 2021/22 compared to the accrual at the end of the prior year, which lead to a total NBC charge in 2022/23 of £16,551.

The long term revenue streams are performing well.

1. The rental flat continues on its second tenancy, delivering a full year of income.
2. Sams Place continues the upward trend in sale seen at the end of last year.

In furtherance of the pursuit of its charitable objectives, the Charity seeks to maximise income from voluntary donations by utilising the Gift Aid scheme and the Gift Aid Small Donations Scheme (GASDS) operated by Her Majesty's Revenue & Customs (HMRC).

The Trustees recognise that many of the Branch's Volunteers waive the option to claim for reimbursement of expenses. This is equivalent to making a gift to the Charity, and the Trustees acknowledge the beneficial effect this has on Branch finances.

There were no Restricted donations during 2022/23. However, where there are restricted donations brought forward from previous years, and where there is no limitation of date by which Restricted Funds are to be exhausted imposed by donors, the Trustees expect that the fund will be put to timely charitable use.

Reserves Policy

The Reserves Policy was reviewed in the financial period 2018/19 and has been declared as follows:

Our unrestricted reserves will be kept in the region of 125 – 150% of the "Annual running costs" calculated from expenditure figures stated in the Financial Statements of the Charity as published in its annual reports for the three most recent accounting periods.

In short, this can be expressed as Reserves sufficient to cover expected outgoings for 15 to 18 months. Based on 2022/23 unrestricted resources expended this is £96,948 to £116,337. Our unrestricted cash funds total at 31 March 2023 were £116,049, which is the total cash fund less the restricted funds. This level will be kept under review and may be varied if thought necessary and may be expressed alternatively as a target level, or target range.

Investment Policy and Investment Performance

The Constitution gives powers to the Trustees in the manner in which the assets of the Charity are invested. During the period under review the Charity had no investments or monetary assets other than cash deposits and a Treasury backed security.

In the selection of deposit accounts or investments for the Charity, it is the policy of the Trustees to seek to obtain maximum return without undue risk. To this end the Trustees ensure that any cash deposits and/or investments in the Charity's name are covered and safeguarded by the Financial Services Compensation Scheme.

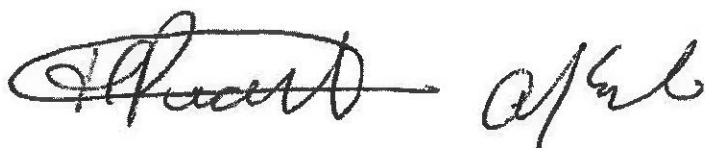
During 2022/23 cash at bank was not always maintained at an average equivalent to approximately 12 weeks of operating costs. The closing cash at bank position will be reviewed by the Trustees and invested at the beginning of 2023/24. Other cash assets are deposited in 7-day notice accounts. Full investment returns are therefore obscured until account anniversary dates.

Examination of accounts

By virtue of its size, the Charity is not required to have its accounts audited and, under the Charities Act 2011, it is permitted to have its accounts examined by an Independent Examiner. At the AGM in September 2022, it was agreed by the trustees that Morris Crocker, Chartered Accountants be re-appointed as the Independent Examiner for the financial year 1st April 2022 to 31st March 2023 in accordance with clause 13.2 of the Constitution.

Approval of annual reports and financial statements

This Annual Report and Financial Statements was granted approval by the Trustees of Samaritans of Portsmouth and East Hampshire on 17 May 2023 and the following persons are authorised to sign it on their behalf.



Director
Helen Puckett

Trustee
Ann J Erskine

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
SAMARITANS OF PORTSMOUTH & EAST HAMPSHIRE**

Independent examiner's report to the trustees of Samaritans of Portsmouth & East Hampshire

I report to the charity trustees on my examination of the accounts of Samaritans of Portsmouth & East Hampshire (the Trust) for the year ended 31 March 2023.

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.



P Underwood

Morris Crocker
Chartered Accountants
Station House
North Street
Havant
Hampshire
PO9 1QU

Date: 12 September 2023

STATEMENT OF FINANCIAL ACTIVITIES
12 MONTH PERIOD FROM 1 APRIL 2022 to 31 MARCH 2023 (2022/23)


	Notes	Unrestricted Funds 2022/23 (12 mths) £	Restricted Funds 2022/23 (12 mths) £	Total Funds 2022/23 (12 mths) £	Total Funds 2021/22 (12 mths) £
INCOMING RESOURCES	3				
Incoming resources from generated funds	3.1	79,310	-	79,310	69,125
Investment income and interest	3.2	12,996	-	12,996	11,688
Total incoming resources		92,306	-	92,306	80,813
RESOURCES EXPENDED	4-6				
Costs of generating investment income	4.1	14,343	-	14,343	2,625
Charitable activities	4.2	61,860	1,825	63,685	39,217
Governance costs	4.3	1,355	-	1,355	1,138
Total resources expended		77,558	1,825	79,383	42,980
Net incoming resources before other recognised gains		14,748	(1,825)	12,923	37,833
OTHER RECOGNISED GAINS					
Investment revaluation	8	-	-	-	79,000
Net movement in funds		14,748	(1,825)	12,923	116,833
TOTAL FUNDS BROUGHT FORWARD	13	377,972	25,222	403,194	286,361
TOTAL FUNDS CARRIED FORWARD	13	392,720	23,397	416,117	403,194

BALANCE SHEET

As at 31 MARCH 2023 (end of 12 month accounting period)

	Notes	31 Mar 2023 £	31 Mar 2022 £
FIXED ASSETS			
Tangible assets	7	53,192	54,836
Investment property	8	200,000	200,000
Investments	9	5,002	5,002
Loan to subsidiary undertaking	10	25,000	25,000
Total fixed assets		283,194	284,838
CURRENT ASSETS			
Debtors, prepayments and accrued income	11	14,879	21,073
Amount owed by subsidiary undertaking		17,450	20,263
Cash at bank		112,378	84,967
Total current assets		144,707	126,303
CURRENT LIABILITIES			
Creditors, accruals and deferred income: amounts falling due within one year	12	11,784	7,947
Total current liabilities		11,784	7,947
Total assets less current liabilities		416,117	403,194
Total net assets		416,117	403,194
FUNDS OF THE CHARITY			
General fund	13	232,067	241,365
Designated fund	13	65,143	41,097
Restricted funds	13	23,397	25,222
Revaluation reserve	13	95,510	95,510
Total funds		416,117	403,194

The financial statements were approved by the Board of Trustees and authorised for issue on 17 May 2023 and were signed on its behalf by



Trustee (A. Erskine)

NOTES TO THE ACCOUNTS2

FOR THE 12 MONTH PERIOD FROM 1 APRIL 2022 to 31 MARCH 2023 (2022/23)

1 Basis of Preparation of Accounts

These accounts have been prepared on the basis of historic cost (except those investments, including property, if any, are shown at current or market value) in accordance with:-

- Accounting & Reporting by Charities – Statement of Recommended Practice (SORP 2019)
- Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)
- The Charities Act 2011

1.1 There has been no change to the accounting policies (valuation rules and methods of accounting) since the last accounting period.

1.2 The accounting period for the charity is 12 months from 1 April ending on 31 March annually.

2 Accounting Policies

2.1. Incoming Resources

- Recognition of donations, legacies, similar incoming resources and rental income is included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, the monetary value is realistically measurable, and the Trustees believe that receipt of the resource is enforceable in law.
- Investment income and interest is included in the accounts when received and additionally any interest notionally earned up to the end of the reporting period but not received or capitalised is also included.
- Investment gains and losses include any gain or loss on the sale of investments if any, or on the revaluing of investments, if any, to current or market value at the end of the year.
- Incoming resources from fundraising are reported gross in the SOFA.
- Incoming resources from donations, if any, which are Gift Aided are reported gross of recoverable Gift Aid in the SOFA. Any Gift Aid not received or claimed at the end of the financial year is assessed at prevailing Her Majesty's Revenue and Customs (HMRC) Gift Aid scheme rates and this amount is included in Debtors in the Balance Sheet.
- Incoming resources from donations of £20 or under, if any, which are in cash and have not been Gift Aided are eligible, subject to a limit of £5,000 in total per tax year, for a top-up from HMRC under the Gift Aid Small Charitable Donations Scheme (GASDS) and such donations are reported gross of the GASDS top-up in the SOFA. Any GASDS top-up not received or claimed at the end of the financial year is assessed at prevailing GASDS rates and this amount is included in Debtors in the Balance Sheet.

2 Accounting Policies (continued)

2.2 Expenditure

- Liabilities are reported in the Financial Statements when the Charity has recognised a reasonable and measurable obligation to pay for them.
- Governance costs include the cost of examination of statutory accounts, the cost of meetings held as a requirement of the Charity's Governing Document and the costs of Branch Visits which are usually held tri-annually.
- Cost of generating investment income includes the costs of generating rental income.
- The Charity is exempt from tax on its charitable activities.

2.3 Assets and Liabilities

- Tangible fixed asset additions are capitalised if they can be used for more than one year and the cost is not less than £500.
- Buildings are valued at cost, and the Charity does not have a policy of revaluing these assets. The Charity Financial Statements use a reducing balance method of depreciation for fixtures, fittings and equipment, with an annual deduction rate of 20%.
- The accounting period reported in these Financial Statements is singularly for 12 months and the depreciation figure stated has been calculated taking that into account.
- Assets under capital work in progress are shown at cost and are not depreciated until brought into operational use.
- Property held as an investment is valued at market value at the year end.
- The Charity only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable and investments in stocks and shares. The measurement basis used for these instruments is detailed below.
- Trade and other debtors are recognised at the settlement amount due and prepayments are valued at the amount prepaid. Cash at bank included cash held on deposit or in a current account.
- Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measure or estimated reliably. Creditors and provisions are normally recognised at their settlement amount.
- Investments on a recognised stock exchange, if any, are valued at market value at the year end and other investments are valued at their account balances standing at the accounting period end plus accumulated the notional interest earned but not capitalised to the account at that date.

2.4 Funds Structure

- 2.4.1 The Charity has a designated fund for the purpose of producing income and creating capital growth, and from which funds can be drawn to enable the Charity to fulfil its objectives in years when expenditure exceeds income. At 31 March 2023 the designated fund comprised accumulated financial reserves in the form of deposit accounts protected by the Financial Services Compensation Scheme and a Treasury security. The Charity had no investments listed on a stock exchange.

2 Accounting Policies (continued)

2.4.2 Restricted Funds comprise donations or grants given to the Charity with a condition defining the purpose for which they are to be expended. Any such purposes must be deemed by the Charity to support its endeavours in furtherance of its charitable objects and thus adjudged that the donations are appropriate to accept. Any restricted fund which carries a date by which the fund is required to be expended but which has not been met is accordingly reported to the funder. For any fund with no limitation of date by which it should be exhausted, the Charity endeavours to put the fund to appropriate timely use.

2.5 *Going Concern*

The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

3. Analysis of Incoming Resources

	Unrestricted Funds 2022/23 (12 mths) £	Restricted Funds 2022/23 (12 mths) £	Total Funds 2022/23 (12 mths) £	Total Funds 2021/22 (12 mths) £
3.1 <i>Incoming Resources from Generated Funds</i>				
Donations (non-Gift Aided or ineligible for GASDS)	11,258	-	11,258	8,466
Donations (Gift Aided or eligible under GASDS)	691	-	691	2,488
Sales of donated Goods (Gift Aided)	66,971	-	66,971	56,305
Miscellaneous	390	-	390	1,866
Total	79,310	-	79,310	69,125
3.2 <i>Investment Income and Interest</i>				
Rental income	12,000	-	12,000	11,022
Interest on investments	371	-	371	41
Interest on loan to subsidiary undertaking	625	-	625	625
Total	12,996	-	12,996	11,688

4 Analysis of resources expended

	Unrestricted Funds 2022/23 (12 mths) £	Restricted Funds 2022/23 (12 mths) £	Total Funds 2022/23 (12 mths) £	Total Funds 2021/22 (12 mths) £
4.1 <i>Cost of Generating Investment Income</i>				
Letting Agent Charges	1,210	-	1,210	1,856
Maintenance	10,407	-	10,407	132
Utilities and rates	2,726	-	2,726	637
Total	14,343	-	14,343	2,625
4.2 <i>Charitable Activities</i>				
Publicity	-	596	596	66
Telephone and broadband	1,637	-	1,637	1,795
Internal training and recruitment	262	-	262	117
External training	41	-	41	180
Volunteers' travel expenses	1,287	712	1,999	288
Affiliation fees	16,551	-	16,551	4,502
Agent Commission on GA Sales	18,752	-	18,752	5,779
Utilities	2,766	-	2,766	3,026
Insurance	1,739	-	1,739	2,025
Maintenance	13,455	-	13,455	15,769
Office materials and stationery	1,661	-	1,661	1,724
Domestics	1,631	-	1,631	1,383
Miscellaneous	951	-	951	595
Expenditure on new project	-	-	-	-
Depreciation	1,127	517	1,644	1,968
Bank charges	-	-	-	-
Total	61,860	1,825	63,685	39,217

The affiliation fees are payable to Samaritans Incorporated (registered company number 757372).

4.3 <i>Governance Costs</i>				
Independent Examiner Fees	960	-	960	900
Accountancy Fees	-	-	-	40
Miscellaneous	395	-	395	198
Total	1,355	-	1,355	1,138

5 Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year end 31 March 2022. During the year no trustees (2022: none) were reimbursed out of pocket expenses for expenses and travel.

6 Staff costs

The average number of employees during the year was nil (2022: nil). The Charity relies on volunteers for its activities.

7 Tangible fixed assets

	Freehold Land & Buildings £	Fixtures, Fittings & Equipment £	Total £
7.1 Cost or valuation:			
Balance brought forward	46,616	35,291	81,907
Additions	-	-	-
Balance carried forward	46,616	35,291	81,907
7.2 Accumulated depreciation:			
Balance brought forward	-	27,071	27,071
Depreciation charge for the period	-	1,644	1,644
Balance carried forward	-	28,715	28,715
7.3 Net book value:			
Brought forward (from 31/3/22)	46,616	8,220	54,836
Balance carried forward (at 31/3/23)	46,616	6,576	53,192

The refurbishment of 298 London Road was completed in November 2020 and the flat has been let on a commercial basis to generate funds for the Charity.

8 Investment Property	£
Balance brought forward (from 31/3/22)	200,000
Revaluation	-
Balance carried forward (at 31/3/23)	200,000

At the balance sheet date, the property market value has not changed from the prior year.

9 Investments	Value at period end	Income for period
	£	£
Subsidiary Undertaking	2	-
Securities not listed on a stock exchange	5,000	65
Total	5,002	65

On the 24th July 2019, the Charity set up and invested fully in the share capital of Sams Place (Samaritans of Portsmouth & East Hampshire) Limited. This company was incorporated with the purpose of generating funds by selling donated goods.

9 Investments (continued)

The charity's investment at the balance sheet date in the share capital of Sams Place include the following:

Class of Share	Ordinary share £1		
% Holding	100%		
		2022/23 £	2021/22 £
Aggregated capital and reserves		(1,575)	(1,377)
Profit / (Loss) for the period		(198)	(1,114)

There were no investment assets outside the UK. All of the charity's investment income arises from UK bank account interest.

10 Loan to Subsidiary Undertaking

In the financial year 2020/21 the Charity granted a long term loan of £25,000 to its subsidiary Sams Place Limited. This loan is unsecured with no fixed terms of repayment and bears interest at 2.5% per annum.

11 Debtors, prepayments, and accrued income	31 Mar 2023 £	31 Mar 2022 £
Trade debtor – HMRC	12,577	19,504
Uncapitalised interest – United Trust Bank and Scottish Widows Bank	287	27
Prepayment – Insurance and Rental Charges	2,015	1,542
Total	14,879	21,073

12 Creditors, accruals, and deferred income	31 Mar 2023 £	31 Mar 2022 £
Accruals – Affiliation Fees	9,000	6,198
Accruals – Independent Examiner Fees	930	900
Accruals – Maintenance	264	-
Accruals – Utilities	708	158
Accruals – Other	215	24
Deferred Income – Rental Income	667	667
Total	11,784	7,947

13 Reconciliation of Funds of the Charity

	Balance Brought Forward £	Income £	Expenditure £	Transfers £	Balance Carried Forward £
Current Year					
General	241,365	91,935	(77,558)	(23,675)	232,067
Designated	41,097	371	-	23,675	65,143
Restricted	25,222	-	(1,825)	-	23,397
Revaluation reserve	95,510	-	-	-	95,510
Total	403,194	92,306	(79,383)	-	416,117
Prior Year					
General	202,730	80,772	(42,142)	5	241,365
Designated	41,061	41	-	(5)	41,097
Restricted	26,060	-	(838)	-	25,222
Revaluation reserve	16,510	79,000	-	-	95,510
Total	286,361	159,813	(42,980)	-	403,194

14 Analysis of Net Assets Between Funds

	Unrestricted £	Restricted £	Total Funds £
Current Year			
Fixed Assets	261,126	22,068	283,194
Current Assets	143,378	1,329	144,707
Current Liabilities	(11,784)	-	(11,784)
Total	392,720	23,397	416,117
Prior Year			
Fixed Assets	262,253	22,585	284,838
Current Assets	123,666	2,637	126,303
Current Liabilities	(7,947)	-	(7,947)
Total	377,972	25,222	403,194

15 Additional disclosures

15.1 *Trustees related disclosures.*

The Trustees of the Charity are covered by Indemnity Insurance which has been arranged and paid for by the Charity.

SAMARITANS

Portsmouth &
East Hampshire

Interested in volunteering?

We welcome new volunteers of all ages and are particularly looking for people who can devote the time to enable us to stay available to callers' day and night. This is a 24-hour service, so we need people to be able to offer one night shift a month on top of their weekly day shift. We provide in-depth training – which is an informal, enjoyable, and thought-provoking experience.

To find out more please visit our website www.samaritans.org/portsmouth

Talking to local groups

We have a great outreach team who raise awareness of Samaritans' work by giving talks to local organisations and groups in the area. Please contact us if you would like to know more or if you would like us to come along to your conference or event.

To find out more visit our website www.samaritans.org/portsmouth or email the admin address portsmouth@samaritans.org

Samaritan volunteers listen in confidence to anyone in any type of emotion distress, without judging or telling people what to do.

By encouraging people who contact us to talk about their feelings, we can help them explore all the options they have. Samaritans believes that given the time and space to work problems or difficulties through confidence, people can find an inner strength and perspective which let them find their own way forward.

Contacting Samaritans for emotional support

If you would like to talk to someone on the phone, call: 116123 (free call).

If you would prefer to email us, write to Jo@samaritans.org

If you would like to write a letter to us, address it to Chris, P O Box 9090, Stirling, FK8 2SA

SAMARITANS OF PORTSMOUTH AND EAST HAMPSHIRE

England & Wales - Charity number 1173720

Accounts

The logo for Samaritans, featuring the word "SAMARITANS" in white, uppercase letters on a green rectangular background. To the left of the logo are two vertical green bars of varying shades.

Portsmouth &
East Hampshire

REPORT OF THE DIRECTOR, TRUSTEES AND FINANCIAL STATEMENTS

For financial year ended 31st March 2022

Registered Charity Number 1173720
296 London Road, Portsmouth PO2 9JN

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OBJECTS OF THE CHARITY, AND SAMARTIANS' VISION, MISSION AND VALUES

The purpose (the Objects) of the Charity is laid down in the Constitution as follows:

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 Portsmouth and East Hampshire and the surrounding area (but without specific limitations as to area) to 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", and*
2. *"To support the Company and aid in the establishment and support of probationary branches and the support of recognised branches of Samaritans".*

Samaritans' Vision is that fewer people die by suicide. The Charity seeks the achievement of this Vision by actively working in support of Samaritans' Mission and Values. Samaritans are committed to the following Values: Listening, Confidentiality, People making their own decisions, Being Non-Judgemental and offering Human Contact.

Trustees during the period under review (1st April 2021 - 31st March 2022)

	Position	From	To (If no longer in office)
Helen Puckett	Director	26 June 2018	
Di Allen	Treasurer	1 October 2017	
Ann Erskine	Secretary	1 October 2017	
Brian Stevely	Trustee	21 September 2021	
Anne Wernick	Trustee	26 June 2018	21 September 2021
Helen Davis	Trustee	30 September 2020	
Laura Hyman	Trustee	17 February 2021	
Chris Pluck	Trustee	21 September 2021	
Paula Turvey (co-optd)	Trustee	16 June 2021	21 September 2021
Fran Boxall	Director	1 st May 2021	30 July 2021

Custodian Trustee: Samaritans, The Upper Mill, Kingston Road, Ewell
KT17 2AF

Independent Examiner: Morris Crocker, Chartered Accountants, North St,
Havant,

PO9 1QU

Bankers: Lloyds plc, 80 London Road, Portsmouth PO2 0LX

Governance and Management.

When the Charity changed to become affiliated to the Samaritans Central Charity in 2017, the local governance structure changed with it. The need for a committee was removed and in its place a Branch Leadership Team was established. This brought together the operational and financial aspects of our work under a single structure with the Director also acting as Chair of Trustees.

The Director chooses several Deputies to join the team which will also include the Treasurer and Secretary. In addition, several Trustees will be part of the Team. The Trustees will be between 3 and 13 in number and this number will be set by the Director and Trustees. All Trustees, apart for the Director, will be chosen by the AGM as will the Secretary and Treasurer positions.

Composition of the Leadership Team will therefore be as follows;

Director and Chair of Trustees (automatically a trustee)

Deputy Directors

Treasurer. (Automatically a trustee)

Secretary. (Automatically a trustee)
Trustees. Five.

Director and Deputy Directors are in place for 3 years while others are elected each year at AGM. Deputy Directors may act as Trustees but must be elected at AGM.

The Director will represent the Charity at Regional and Central Councils.

Trustee Responsibilities relating to the financial records of the Charity.

Trustees are responsible for ensuring that proper accounting records are kept which disclose, with reasonable accuracy at that time, the financial position of the Charity, and ensuring that the accounts comply with relevant legislation. The Trustees are issued with full financial reports each month and received written Treasurer's Report at each Committee meeting during the period under review and the Trustees consider such adequate in enabling them to fulfil their duties.

The Trustees are required to prepare accounts for each financial period which give a true and fair view of the state of affairs of the Charity. In preparing those accounts the Trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- In ensuring that the Charity remains solvent.
- Take reasonable steps to prevent and detect fraud and other irregularities.
- Prepare the accounts on an ongoing concern basis unless it is inappropriate to presume that the Charity will continue in operation.

No Trustee has any financial interest in the Charity, and no Trustee received remuneration from the Charity for acting as a Trustee. It is the Policy of the Charity to reimburse members for any out of pocket expenses incurred during activities undertaken for the purpose of the Charity and this extends to Trustees while performing their role.

It is the responsibility of the Trustees to administer the Charity and see that it delivers the outcomes for which the Charity was formed, and to ensure that the Charity complies with the requirements of the Charity Commission for England and Wales.

Public Benefit

The Trustees confirm that, in the compilation of this report, they have had regard to the public benefit guidance issued by the Charities Commission. The Trustees affirm that the charitable service of the Charity is available to all sections of the public without limitation of age, social class, gender, race, religion, or geographical restriction. The Charity makes no charge for its services and is active in ensuring that callers in financial difficulty are not excluded from the opportunity to benefit from its services.

To quantify this benefit, we can highlight the fact that in 2021/2022 there were 14,112 emotional calls.

Covid had a huge impact on the outreach work in the first half of the year, but we have commenced outreach with some of our past organisations and made contact with some new partnerships. Delivery of these services entails thousands of unpaid hours by our volunteers as well as associated administrative costs. These costs are paid wholly from charitable donations and when all of this is considered it is clear that the Charity adds considerable value to the residents of Portsmouth and East Hampshire.

Relationship with other relevant charities

Nationally Samaritans has formed partnerships and working agreements with several charities. These arrangements are designed to enhance the service we can provide to our callers e.g., signposting. The Portsmouth and East Hampshire Branch comply with these arrangements.

In addition, our Branch has formed partnerships with other local organisations, both charities and public service, to further improve our service.

Risk Management

The Trustees have considered major risks to which the Charity could be exposed. These are recorded in a Risk Management Register and are reviewed on a scheduled basis by the Committee. When deemed necessary steps are agreed and implemented to mitigate an identified risk. The Register was last reassessed and amended on 30 March 2022.

Directors Report

I am very pleased and proud to be able to present the annual Director and Trustee Report for the financial year ending 31st March 2022.

Fortunately, the world reopened after the impact that Covid had on us all during the previous year. We still continued to adhere to certain restrictions and to date we do not have volunteers in branch if they have contact with covid. This and our hygiene protocols have served us well as we have a low rate of volunteers who have suffered and those who did are now all well.

At the end of March, we had 124 volunteers this is very similar to last year when we had 122.

Special anniversaries.

As a branch we have been open in Portsmouth for 60 years in December 2021 and for a large proportion of this time in our current premises.

Some of our volunteers also celebrated special anniversaries in this year! We have one volunteer who has completed 35 years (plus another 9 years at a previous branch)

One who has completed - 25 years - joined May 1997

Another who has done 20 years - joined Oct 2001

And two who have completed ten years.

This is a fantastic achievement and is testimony to how our branch is a community and people are enthusiastic and committed to our callers.

We took 14,112 emotional calls last year this is tremendous for our callers.

The training and Recruitment teams have given their all and we are extremely grateful to everyone who was involved, as we brought through 36 new volunteers, and we are all now experts on Zoom!

Unfortunately, Covid had a huge impact on our Outreach work in the first half of the year but due to the Outreach team being determined and organised we were able to continue with our valuable work in the community.

Schools, Network Rail, Veterans outreach, and new Partnerships with Home Start and Hive are all up and running and it is expected that Prison outreach will resume very soon. This is a fantastic achievement as we are one of the few branches to have been able to do so much.

Sam's Place, our Charity Shop, continues to go from strength to strength and has restarted their community activities and has a lot of regular customers who not only visit to buy stock but love and enjoy the community aspect of the shop.

We are fortunate that in the last year we have been able to recruit new Leaders and DD's and all are settled in and enjoying their roles. All having regular training to keep them abreast of new initiatives from CO (Central Office), if applicable these are then filtered through to our volunteers. We have also recruited more support volunteers and hope to continue to do so. This in turn could allow our listening volunteers to concentrate on listening shifts and allow support to take on external roles.

As a branch we continue to be in a sound financial position, and this is in thanks to Sam's place and the rental income from the flat 298A London Road.

I would like to take this opportunity to thank all of the Branch Leadership Team for their ongoing support for myself and the branch and callers.

Without every single volunteer we would not be able to offer the remarkable service we do, every one of you and what you do is appreciated more than you know.

A handwritten signature in black ink, appearing to read 'Helen', with a long horizontal flourish extending to the right.

Helen

Financial Review

The Charity is responsible for raising its own funds and no funding was given to the Charity by local authorities, public agencies or central government during 2021/22. All costs for its charitable operations were borne by the funds of the Charity, details of which can be seen in the financial summaries at the end of the Report.

Summary

The financial statements for the year show an overall increase in funds of £116,833 as a result of total incoming resources of £80,813 and resources expended of £42,980 and a revaluation of the investment property of £79,000. Total net assets at year end of £403,194, including total cash funds and securities of £89,967, of which £2,638 are funds restricted to the outreach programme.

Incoming Resources

Receipts decreased by £32,001 compared to the previous year. The primary reasons are:

decrease in Gift Aided donations direct to the Charity by £58,668; Sales of donated goods (also Gift aided) sold through the charity trading company increased by £30,280; and rental of the flat by £6,785.

Resources Expended

Total Expenditure decreased by £7,692 when compared to 2020/21, with the main decrease in travel expenses of £17,273. This decrease is directly related to the increase in Gift Aided donations of travel expenses by volunteers. The Charity has incurred £5,779 of Agents Commission with the Charity's trading company on the Gift Aided Sales of donated goods.

Charges for the New Branch Contribution (NBC) of £6,198, which is the contribution that this Branch pays to the Central Charity on an annual basis,

have been accrued for the current year. No NBC was paid for 2020/21 as branches with less than 18 months reserves a full rebate was granted, hence the prior year accrual of £1,696 has been released.

The long term revenue streams are performing well.

1. The rental flat is now on its second tenancy.
2. Sams Place made a very strong start after the vagaries of closures during the pandemic, and the business continues on an upward trend.

In furtherance of the pursuit of its charitable objectives, the Charity seeks to maximise income from voluntary donations by utilising the Gift Aid scheme and the Gift Aid Small Donations Scheme (GASDS) operated by Her Majesty's Revenue & Customs (HMRC).

The Trustees recognise that many of the Branch's Volunteers waive the option to claim for reimbursement of expenses. This is equivalent to making a gift to the Charity, and the Trustees acknowledge the beneficial effect this has on Branch finances.

There were no "Restricted" donations during 2021/22. However, where there are restricted donations brought forward from previous years, and where there is no limitation of date by which Restricted Funds are to be exhausted imposed by donors, the Trustees expect that the fund will be put to timely charitable use.

Reserves Policy

The Reserves Policy was reviewed in the financial period 2018/19 and has been declared as follows:

Our unrestricted reserves will be kept in the region of 125 - 150% of the "Annual running costs" calculated from expenditure figures stated in the Financial Statements of the Charity as published in its annual reports for the three most recent accounting periods.

In short, this can be expressed as Reserves sufficient to cover expected outgoings for 15 to 18 months. Based on 2021/22 unrestricted resources expended this is £60,323 to £72,387. Our unrestricted cash funds total at 31 March 2022 were £74,968, which is the total cash fund less the restricted funds. This level will be kept under review and may be varied if thought necessary and may be expressed alternatively as a target level, or target range.

Investment Policy and Investment Performance

The Constitution gives powers to the Trustees in the manner in which the assets of the Charity are invested. During the period under review the Charity had no investments or monetary assets other than cash deposits and a Treasury backed security.

In the selection of deposit accounts or investments for the Charity, it is the policy of the Trustees to seek to obtain maximum return without undue risk. To this end the Trustees ensure that any cash deposits and/or investments in the Charity's name are covered and safeguarded by the Financial Services Compensation Scheme.

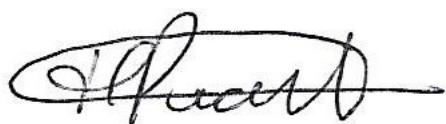
During 2021/22 cash at bank was not always maintained at an average equivalent to approximately 12 weeks of operating costs. The closing cash at bank position will be reviewed by the Trustees and invested at the beginning of 2022/23. Other cash assets are deposited in 7-day notice accounts. Full investment returns are therefore obscured until account anniversary dates.

Examination of accounts

By virtue of its size, the Charity is not required to have its accounts audited and, under the Charities Act 2011, it is permitted to have its accounts examined by an Independent Examiner. At the AGM in September 2021, it was agreed by the trustees that Morris Crocker, Chartered Accountants be re-appointed as the Independent Examiner for the financial year 1st April 2021 to 31st March 2022 in accordance with clause 13.2 of the Constitution.

Approval of annual reports and financial statements

This Annual Report and Financial Statements was granted approval by the Trustees of Samaritans of Portsmouth and East Hampshire on 29th June 2022 and the following persons are authorised to sign it on their behalf.



Director
Helen Puckett



Trustee
Ann J Erskine

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SAMARITANS OF PORTSMOUTH & EAST HAMPSHIRE

Independent examiner's report to the trustees of Samaritans of Portsmouth and East Hampshire

I report to the charity trustees on my examination of the accounts of Samaritans of Portsmouth and East Hampshire (the Trust) for the year ended 31 March 2022.

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.



P Underwood
FCCA
Morris Crocker
Chartered Accountants
Station House
North Street
Havant
Hampshire
PO9 1QU

Date: 13 September 2022

SAMARITANS OF PORTSMOUTH & EAST HAMPSHIRE

STATEMENT OF FINANCIAL ACTIVITIES

12 MONTH PERIOD FROM 1 APRIL 2021 to 31 MARCH 2022 (2021/22)

	Unrestrict ed Funds 2021/22 (12 mths)	Restrict ed Funds 2021/22 (12 mths)	Total Funds 2021/22 (12 mths)	Total Funds 2020/21 (12 mths)
Note s	£	£	£	£

INCOMING RESOURCES	3				
Incoming resources from generated funds	3.1	69,125	-	69,125	106,000
Investment income and interest	3.2	11,688	-	11,688	6,814
Total incoming resources		80,813	-	80,813	112,814
RESOURCES EXPENDED	4-6				
Costs of generating investment income	4.1	2,625	-	2,625	1,305
Charitable activities	4.2	38,379	838	39,217	48,332
Governance costs	4.3	1,138	-	1,138	1,035
Total resources expended		42,142	838	42,980	50,672
Net incoming resources before other recognised gains		38,671	(838)	37,833	62,142
OTHER RECOGNISED GAINS					
Investment revaluation	8	79,000	-	79,000	16,510
Net movement in funds		117,671	(838)	116,833	78,652
TOTAL FUNDS BROUGHT FORWARD	14	260,301	26,060	286,361	207,709
TOTAL FUNDS CARRIED FORWARD	14	377,972	25,222	403,194	286,361

BALANCE SHEET

As at 31 MARCH 2022 (end of 12 month accounting period)

		31 Mar 2022	31 Mar 2021
	Notes	£	£
FIXED ASSETS			
Tangible assets	7	54,836	55,762
Investment property	8	200,000	121,000
Investments	9	5,002	5,002
Loan to subsidiary undertaking	10	25,000	25,000
		284,838	206,764
CURRENT ASSETS			
Debtors, prepayments and accrued income	11	21,073	15,674
Amount owed by subsidiary undertaking		20,263	4,992
Cash at bank		84,967	73,343
		126,303	94,009
CURRENT LIABILITIES			
Creditors, accruals and deferred income: amounts falling due within one year	12	7,947	4,412
		7,947	4,412
		403,194	296,361
NON-CURRENT LIABILITIES			
Loan falling due after one year	13	-	10,000
		-	10,000
		403,194	286,361
FUNDS OF THE CHARITY			
General fund	14	241,365	202,730
Designated fund	14	41,097	41,061
Restricted funds	14	25,222	26,060
Revaluation reserve	14	95,510	16,510
		403,194	286,361

The financial statements were approved by the Board of Trustees and authorised for issue on 29th June and were signed on its behalf by



Trustee (A. Erskine)

NOTES TO THE ACCOUNTS

**FOR THE 12 MONTH PERIOD FROM 1 APRIL 2021 to 31 MARCH 2022
(2021/22)**

1 Basis of Preparation of Accounts

These accounts have been prepared on the basis of historic cost (except those investments, including property, if any, are shown at current or market value) in accordance with:-

- Accounting & Reporting by Charities – Statement of Recommended Practice (SORP 2019)
- Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)
- The Charities Act 2011

1.1 There has been no change to the accounting policies (valuation rules and methods of accounting) since the last accounting period.

1.2 The accounting period for the charity is 12 months from 1 April ending on 31 March annually.

2 Accounting Policies

2.1. Incoming Resources

- Recognition of donations, legacies, similar incoming resources and rental income is included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, the monetary value is realistically measurable, and the Trustees believe that receipt of the resource is enforceable in law.
- Investment income and interest is included in the accounts when received and additionally any interest notionally earned up to the end of the reporting period but not received or capitalised is also included.
- Investment gains and losses include any gain or loss on the sale of investments if any, or on the revaluing of investments, if any, to current or market value at the end of the year.
- Incoming resources from fundraising are reported gross in the SOFA.
- Incoming resources from donations, if any, which are Gift Aided are reported gross of recoverable Gift Aid in the SOFA. Any Gift Aid not received or claimed at the end of the financial year is assessed at prevailing Her Majesty's Revenue and Customs (HMRC) Gift Aid scheme rates and this amount is included in Debtors in the Balance Sheet.
- Incoming resources from donations of £20 or under, if any, which are in cash and have not been Gift Aided are eligible, subject to a limit of £5,000 in total per tax year, for a top-up from HMRC under the Gift Aid Small Charitable Donations Scheme (GASDS) and such donations are reported gross of the GASDS top-up in the SOFA. Any GASDS top-up not received or claimed at the end of the financial year is assessed at prevailing GASDS rates and this amount is included in Debtors in the Balance Sheet.

2 Accounting Policies (continued)

2.2 Expenditure

- Liabilities are reported in the Financial Statements when the Charity has recognised a reasonable and measurable obligation to pay for them.
- Governance costs include the cost of examination of statutory accounts, the cost of meetings held as a requirement of the Charity's Governing Document and the costs of Branch Visits which are usually held tri-annually.
- Cost of generating investment income includes the costs of generating rental income.
- The Charity is exempt from tax on its charitable activities.

2.3 Assets and Liabilities

- Tangible fixed asset additions are capitalised if they can be used for more than one year and the cost is not less than £500.
- Buildings are valued at cost, and the Charity does not have a policy of revaluing these assets. The Charity Financial Statements use a reducing balance method of depreciation for fixtures, fittings, and equipment, with an annual deduction rate of 20%.
- The accounting period reported in these Financial Statements is singularly for 12 months and the depreciation figure stated has been calculated taking that into account.
- Assets under capital work in progress are shown at cost and are not depreciated until brought into operational use.
- Property held as an investment is valued at market value at the year end.
- The Charity only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable and investments in stocks and shares. The measurement basis used for these instruments is detailed below.
- Trade and other debtors are recognised at the settlement amount due and prepayments are valued at the amount prepaid. Cash at bank included cash held on deposit or in a current account.
- Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measure or estimated reliably. Creditors and provisions are normally recognised at their settlement amount.
- Investments on a recognised stock exchange, if any, are valued at market value at the year end and other investments are valued at their account balances standing at the accounting period end plus accumulated the notional interest earned but not capitalised to the account at that date.

2.4 Funds Structure

2.4.1 The Charity has a designated fund for the purpose of producing income and creating capital growth, and from which funds can be drawn to enable the Charity to fulfil its objectives in years when expenditure exceeds income. At 31 March 2021 the designated fund comprised accumulated financial reserves in the form of deposit accounts protected by the Financial Services Compensation Scheme and a Treasury security. The Charity had no investments listed on a stock exchange.

2 Accounting Policies (continued)

2.4.2 Restricted Funds comprise donations or grants given to the Charity with a condition defining the purpose for which they are to be expended. Any such purposes must be deemed by the Charity to support its endeavours in furtherance of its charitable objects and thus adjudged that the donations are appropriate to accept. Any restricted fund which carries a date by which the fund is required to be expended but which has not been met is accordingly reported to the funder. For any fund with no limitation of date by which it should be exhausted, the Charity endeavours to put the fund to appropriate timely use.

2.5 Going Concern

The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

3 Analysis of Incoming Resources

	Unrestrict ed Funds 2021/22 (12 mths) £	Restrict ed Funds 2021/22 (12 mths) £	Total Funds 2021/22 (12 mths) £	Total Funds 2020/21 (12 mths) £
3.1 <i>Incoming Resources from Generated Funds</i>				
Donations (non-Gift Aided or ineligible for GASDS)	8,466	-	8,466	38,320
Donations (Gift Aided or eligible under GASDS)	2,488	-	2,488	41,156
Sales of donated Goods (Gift Aided)	56,305	-	56,305	26,025
Miscellaneous	1,866	-	1,866	499
Total	69,125	-	69,125	106,000
3.2 <i>Investment Income and Interest</i>				
Rental income	11,022	-	11,022	4,237
Interest on investments	41	-	41	77
Interest on loan to subsidiary undertaking	625	-	625	2,500
Total	11,688	-	11,688	6,814

4 Analysis of resources expended

	Unrestrict ed Funds	Restrict ed Funds	Total Funds	Total Funds
	2021/22	2021/22	2021/22	2020/21
	(12 mths)	(12 mths)	(12 mths)	(12 mths)
	£	£	£	£
4.1 <i>Cost of Generating Investment Income</i>				
Letting Agent Charges	1,856	-	1,856	694
Maintenance	132	-	132	342
Utilities	637	-	637	269
Total	2,625	-	2,625	1,305
4.2 <i>Charitable Activities</i>				
Publicity	-	66	66	306
Telephone and broadband	1,795	-	1,795	1,339
Internal training and recruitment	117	-	117	171
External training	180	-	180	-
Volunteers' travel expenses	162	126	288	17,562
Affiliation fees (New Branch) 2019	4,502	-	4,502	1,696
Agent Commission on GA Sales	5,779	-	5,779	10,410
Utilities	3,026	-	3,026	2,640
Insurance	2,025	-	2,025	1,340
Maintenance	15,769	-	15,769	6,893
Office materials and stationery	1,724	-	1,724	1,043
Domestics	1,383	-	1,383	1,738
Miscellaneous	595	-	595	605
Expenditure on new project	-	-	-	846
Depreciation	1,322	646	1,968	1,743
Bank charges	-	-	-	-
Total	38,379	838	39,217	48,332

The affiliation fees are payable to Samaritans Incorporated (registered company number 757372).

4.3 *Governance Costs*

Independent Examiner Fees	900	-	900	900
Accountancy Fees	40	-	40	100
Miscellaneous	198	-	198	35
Total	1,138	-	1,138	1,035

5 Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year

ended 31 March 2022 nor for the year end 31 March 2021. During the year no trustees (2021: none) were reimbursed out of pocket expenses for expenses and travel.

6 Staff costs

The average number of employees during the year was nil (2021: nil). The Charity relies on volunteers for its activities.

7 Tangible fixed assets

	Freehold Land & Buildings £	Fixtures, Fittings & Equipme nt £	Total £
7.1 Cost or valuation:			
Balance brought forward	46,616	34,249	80,865
Additions	-	1,042	1,042
Balance carried forward	46,616	35,291	81,907
7.2 Accumulated depreciation:			
Balance brought forward	-	25,103	25,103
Depreciation charge for the period	-	1,968	1,968
Balance carried forward	-	27,071	27,071
7.3 Net book value:			
Brought forward (from 31/3/21)	46,616	9,146	55,762
Balance carried forward (at 31/3/22)	46,616	8,220	54,836

The refurbishment of 298 London Road was completed in November 2020 and the flat has been let on a commercial basis to generate funds for the Charity. The additions to fixtures, fittings and equipment during the year primarily consist of a carpet for the hallway.

8 Investment Property

	£
Balance brought forward (from 31/3/21)	121,000
Revaluation	79,000
Balance carried forward (at 31/3/22)	200,000

The property has been revalued to its market value at the balance sheet date.

9 Investments	Value at period end £	Income for period £
Subsidiary Undertaking	2	-
Securities not listed on a stock exchange	5,000	5
Total	5,002	5

On the 24th July 2019, the Charity set up and invested fully in the share capital of Sams Place (Samaritans of Portsmouth & East Hampshire) Limited. This company was incorporated with the purpose of generating funds by selling donated goods.

9 Investments (continued)

The charity's investment at the balance sheet date in the share capital of Sams Place include the following:

Class of Share	Ordinary share £1		
% Holding		2021/22 £	2020/21 £
		(1,377)	(263)
		(1,1	
Profit / (Loss) for the period	14)		5,687

There were no investment assets outside the UK. All of the charity's investment income arises from UK bank account interest.

10 Loan to Subsidiary Undertaking

In the prior year the Charity granted a long term loan of £25,000 to its subsidiary Sams Place Limited. This loan is unsecured with no fixed terms of repayment and bears interest at 2.5% per annum.

11 Debtors, prepayments and accrued income	31 Mar 2022 £	31 Mar 2021 £
Trade debtor - HMRC	19,504	14,031
Uncapitalised interest - United Trust Bank and Scottish Widows Bank	27	27
Prepayment - Insurance and Rental Charges	1,542	1,616
Total	21,073	15,674

12 Creditors, accruals, and deferred income	31 Mar 2022	31 Mar 2021
	£	£
Accruals – Affiliation Fees	6,198	1,696
Accruals – Independent Examiner Fees	900	900
Accruals – Maintenance	-	432
Accruals – Utilities	158	254
Accruals – Other	24	392
Deferred Income – Rental Income	667	738
Total	7,947	4,412

13 Loan falling due after one year

In the prior year Charity received a loan of £20,000 from a Director of the Charity, with no interest rate. The final repayment of £10,000 was made during that year.

14 Reconciliation of Funds of the Charity

	Balance Brought Forward	Income	Expenditure	Transfers	Balance Carried Forward
	£	£	£	£	£
Current Year					
General	202,730	80,772	(42,142)	5	241,365
Designated	41,061	41	-	(5)	41,097
Restricted	26,060	-	(838)	-	25,222
Revaluation reserve	16,510	79,000	-	-	95,510
Total	286,361	159,813	(42,980)	-	403,194
Prior Year					
General	160,644	88,637	(46,606)	55	202,730
Designated	41,039	77	-	(55)	41,061
Restricted	6,026	24,100	(4,065)	-	26,060
Revaluation reserve	-	16,510	-	-	16,510
Total	207,709	129,324	(50,672)	-	286,361

15 Analysis of Net Assets Between Funds

	Unrestricted	Restricted	Total Funds
	£	£	£
Current Year			
Fixed Assets	262,253	22,585	284,838
Current Assets	123,666	2,637	126,303
Current Liabilities	(7,947)	-	(7,947)

	Total	377,972	25,222	403,194
Prior Year				
Fixed Assets		183,534	23,230	206,764
Current Assets		91,190	2,830	94,009
Current Liabilities		(4,412)	-	(4,412)
Non-Current Liabilities		(10,000)	-	(10,000)
	Total	260,301	26,060	286,361

16 Additional disclosures

16.1 Trustees related disclosures

The Trustees of the Charity are covered by Indemnity Insurance which has been arranged and paid for by the Charity.

Interested in volunteering?

We welcome new volunteers of all ages and are particularly looking for people who can devote the time to enable us to stay available to callers' day and night. This is a 24-hour service, so we need people to be able to offer one night shift a month on top of their weekly day shift. We provide in-depth training - which is an informal, enjoyable, and thought-provoking experience.

We run Information evenings throughout the years.

Talking to local groups

We have a great outreach team who raise awareness of Samaritans' work by giving talks to local organisations and groups in the area. Please contact us if you would like to know more of if you would like us to come along to your conference or event.

For any of the above:

find out more via the website www.samaritans.org/portsmouth
or email the admin address portsmouth@samaritan.org

What do we do?

Samaritan volunteers listen in confidence to anyone in any type of emotion distress, without judging or telling people what to do.

By encouraging people who contact us to talk about their feelings, we can help them explore all the options they have Samaritans believes that given the time and space to work problems or difficulties through I confidence, people can find an inner strength and perspective which let them find their own way forward.

Contacting Samaritans for emotional support

If you would like to talk to someone on the phone, call: 116123 (free call) .

If you would prefer to email us, write to Jo@samaritans.org

If you would like to write a letter to us, address it to Chris, P O Box 9090, Stirling, FK8 2SA

We presently do not have the facility to have face to face meeting.

SAMARITANS OF PORTSMOUTH AND EAST HAMPSHIRE

England & Wales - Charity number 1173720

Accounts

The logo for Samaritans, featuring the word "SAMARITANS" in white, uppercase letters on a green rectangular background. To the left of the text is a vertical bar with a light green-to-white gradient. To the right of the text is a dark green rectangular shape that overlaps the bottom of the green background.

SAMARITANS

**Portsmouth &
East Hampshire**

**REPORT OF THE DIRECTOR, TRUSTEES
AND
FINANCIAL STATEMENTS**

For financial year ended 31st March 2021

Registered Charity Number 1173720
296 London Road, Portsmouth PO2 9JN

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OBJECTS OF THE CHARITY, AND SAMARTIANS' VISION, MISSION AND VALUES

The purpose (the Objects) of the Charity is laid down in the Constitution as follows:

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 Portsmouth and East Hampshire and the surrounding area (but without specific limitations as to area) to 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", and*
2. *"To support the Company and aid in the establishment and support of probationary branches and the support of recognised branches of Samaritans".*

Samaritans' Vision is that fewer people die by suicide. The Charity seeks the achievement of this Vision by actively working in support of Samaritans 'Mission and Values.

Samaritans are committed to the following Values: Listening, Confidentiality, People making their own decisions, Being Non-Judgemental and offering Human Contact.

Trustees during the period under review (1st April 2020 – 31st March 2021)

	Position	From	To (If no longer in office)
Brian Stevely	Director	1 st April 2018	31 st May 2021
Di Allen	Treasurer	1 st October 2017	
Ann Erskine	Secretary	1 st October 2017	
Helen Puckett	Trustee	26 June 2018	
Anne Wernick	Trustee	26 June 2018	
Helen Davis	Trustee	30 September 2020	
Laura Hyman	Trustee	17 February 2021	

Custodian Trustee: Samaritans, The Upper Mill, Kingston Road, Ewell
KT17 2AF

Independent Examiner: Morris Crocker, Chartered Accountants, North St, Havant,
PO9 1QU

Bankers: Lloyds plc, 80 London Road, Portsmouth PO2 0LX

Governance and Management.

When the Charity changed to become affiliated to the Samaritans Central Charity in 2017, the local governance structure changed with it. The need for a committee was removed and in its place a Branch Leadership Team was established. This brought together the operational and financial aspects of our work under a single structure with the Director also acting as Chair of Trustees.

The Director chooses several Deputies to join the team which will also include the Treasurer and Secretary. In addition, several Trustees will be part of the Team. The Trustees will be between 3 and 13 in number and this number will be set by the Director and Trustees. All Trustees, apart for the Director, will be chosen by the AGM as will the Secretary and Treasurer positions.

Composition of the Leadership Team will therefore be as follows;

Director and Chair of Trustees (automatically a trustee)

Deputy Directors

Treasurer. (automatically a trustee)

Secretary. (automatically a trustee)

Trustees. (number to be decided)

Director and Deputy Directors are in place for 3 years while others are elected each year at AGM. Deputy Directors may act as Trustees but must be elected at AGM.

The Director will represent the Charity at Regional and Central Councils.

Trustee Responsibilities relating to the financial records of the Charity.

Trustees are responsible for ensuring that proper accounting records are kept which disclose, with reasonable accuracy at that time, the financial position of the Charity, and ensuring that the accounts comply with relevant legislation. The Trustees are issued with full financial reports each month and received written Treasurer's Report at each Committee meeting during the period under review and the Trustees consider such adequate in enabling them to fulfil their duties.

The Trustees are required to prepare accounts for each financial period which give a true and fair view of the state of affairs of the Charity. In preparing those accounts the Trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- In ensuring that the Charity remains solvent.
- Take reasonable steps to prevent and detect fraud and other irregularities.
- Prepare the accounts on an ongoing concern basis unless it is inappropriate to presume that the Charity will continue in operation.

No Trustee has any financial interest in the Charity, and no Trustee received remuneration from the Charity for acting as a Trustee. It is the Policy of the Charity to reimburse members for any out of pocket expenses incurred during activities undertaken for the purpose of the Charity and this extends to Trustees while performing their role.

It is the responsibility of the Trustees to administer the Charity and see that it delivers the outcomes for which the Charity was formed, and to ensure that the Charity complies with the requirements of the Charity Commission for England and Wales.

Public Benefit

The Trustees confirm that, in the compilation of this report, they have had regard to the public benefit guidance issued by the Charities Commission. The Trustees affirm that the charitable service of the Charity is available to all sections of the public without limitation of age, social class, gender, race, religion, or geographical restriction. The Charity makes no charge for its services and is active in ensuring that callers in financial difficulty are not excluded from the opportunity to benefit from its services.

To quantify this benefit, we can highlight the fact that in 2020/2021 there were 21,000 calls and 6,500 emails. Unfortunately, our usual Outreach programme ground to a halt due to the imposed Government restrictions of Covid.

Delivery of these services entails thousands of unpaid hours by our volunteers as well as associated administrative costs. These costs are paid wholly from charitable donations and when all of this is considered it is clear that the Charity adds considerable value to the residents of Portsmouth and East Hampshire.

Relationship with other relevant charities

Nationally Samaritans has formed partnerships and working agreements with several charities. These arrangements are designed to enhance the service we can provide to our callers e.g. signposting. The Portsmouth and East Hampshire Branch comply with these arrangements.

In addition, our Branch has formed partnerships with other local organisations, both charities and public service, to further improve our service.

Risk Management

The Trustees have considered major risks to which the Charity could be exposed. These are recorded in a Risk Management Register and are reviewed on a scheduled basis by the Committee. When deemed necessary steps are agreed and implemented to mitigate an identified risk. The Register was last reassessed and amended on 31 March 2021.

Directors Report

It is with a great deal of pride that I present the annual Director and Trustee Report for the financial year ending 31st March 2021.

At the beginning of the year, we could never have predicted the impact Covid would have on our lives and society in general however, thanks to the developments of modern science, we can hopefully look forward to better times this year. Our Branch did not escape the ravages of the virus with over 40 of our volunteers in self isolation for major parts of the year. Thankfully only a few of our numbers succumbed to the disease and I am glad to report that all recovered and are back with us. To provide a safe working space for volunteers we introduced a set of hygiene protocols and social distancing rules which gave our volunteers confidence that coming to the Centre was relatively risk free. Thank you to everyone for introducing and complying with these new ways of working.

It is often said that adversity brings out the best in people and this has certainly been the case with us. Despite having a large percentage of volunteers in isolation, the remainder of us pulled together by doing extra duties to ensure we stayed open most of the time. Looking back over the year I find it quite amazing what we have achieved in maintaining support for our Callers. Despite all the difficulties we were able to respond to over 21,000 telephone calls and 6500 written word callers.

That has been an overview of our year so let's move on with some more detail. As usual I have structured this in line with the key elements of our Branch Strategic Focus.

Volunteers.

Our numbers have reduced slightly since this time last year. At the end of March, we had 119 volunteers compared with 126 at the same time last year. There are two reasons for this. Firstly, due to Covid restrictions, we were unable to recruit and train new volunteers during the first half of the year and secondly several of our more senior volunteers decided to retire at the end of their self-isolation period. It would be remiss of me not to mention that Jan7 was one of these retirees and had completed over 50 years of service. Several others had contributed over 25 years, and we miss them all.

On a positive note, we have a long list of potential volunteers waiting for interview and training. Both our Recruitment and Training Teams have embraced 'ZOOM' and are using it to get our numbers rising again. Samaritans recently introduced a limited Webchat service, and several of our volunteers offered their support. Early feedback is very positive, and we expect this to be expanded later this year.

Facilities.

The year has seen us complete the extensive programme of improvements to our facilities. Thanks to the efforts of Jenifer, we refurbished our Training Room, installed a new boiler for our central heating, installed new computers for our volunteers and are just about to complete damp proofing and refurbishment of our entrance hall and stairway. We have also made improvements to the garden at the rear of the property and this work will continue into next year. Overall, we now have the quality of facility that our volunteers require and deserve.

The conversion of part of our buildings into an apartment was finally completed in October. This has not been an easy project, but we now have an asset that we can be proud of and that will generate a dependable income for the Charity. We had confirmed tenants within a few hours of the property being advertised and the new occupants moved in at the beginning

of December. Thank you to Annie, Jenifer and Helen for bringing this project to a successful conclusion.

Finance.

The Finance team have had a busy year. As well as managing our Charity accounts they have translated all of our disparate spreadsheets into one single integrated accounting package. This improves our reporting and management capability and simplifies our day to day tasks. Many thanks to Di and Isabel for making this possible.

As you will see from the attached financial spreadsheets and our Treasurers report, the Charity continues to be in a sound financial position. The completion of the apartment refurbishment has considerably increased the asset value of the Charity. What is most important however, is having two reliable income streams. In the past we didn't have this and relied on street collections and donations. We now have monthly income from the apartment rent and also an agreed monthly contribution from Sam's Place, our shop in Southsea. Fundraising is still important however, particularly where it presents an opportunity to raise awareness of our service.

Talking about Sam's Place, it is pleasing to report that, despite Covid, we were still able to generate a profit over the past 12 months. Our budget for next year projects that, Covid permitting, we will see considerable growth of income which will be made available to the Charity.

Public Perception and Awareness.

This area is where we have experienced the most impact from Covid. Our Outreach programme has ground to a halt due to the imposed restrictions. It is so disappointing that we have been unable to visit schools, support Network Rail and our Military Veterans. Chris, our Outreach DD, has been able to deliver a few talks by Zoom to various organisations and also to appear regularly on Express FM thus giving us some exposure. Steve, our Publicity Lead, has kept us visible on twitter and Facebook but it is not the same as having face to face contact with people.

Sams Place has also played a major role in keeping our message alive despite the intermittent opening periods. Our 'community hub' activities have ceased for the time being, but we have still seen a lot of regular customers coming into the shop. I sincerely hope that this year will allow us to reenergise our Outreach activities and that we can get back to being an active, integral part of our local community.

Succession Planning.

The future of our Charity very much depends on us developing a steady stream of volunteers willing and able to fill the many roles in our local organisation. It is a big ask to expect volunteers to take on additional roles over and above their Listening Volunteer commitments. Our volunteer age profile continues to reduce which is a really positive change, however it means more volunteers are working or have young families giving them less time to offer Samaritans. Having said that, it is really good news that we have appointed our next Director and are well on the way to finding new Deputies to steer the Branch over the next 3 years.

I would just like to end this report by thanking the Leadership Team for their support and also every volunteer for what they give to our cause. We have a Branch to be proud of, and one that will continue to grow in strength in support of the many needy people who need our service.

Brian

Financial Review

The Charity is responsible for raising its own funds and no funding was given to the Charity by local authorities, public agencies or central government during 2020/21. All costs for its charitable operations were borne by the funds of the Charity, details of which can be seen in the financial summaries at the end of the Report.

Summary

The financial statements for the year show an overall increase in funds of £78,652 as a result of total incoming resources of £112,814, resources expended of £50,672 and a revaluation of the investment property of £16,510. Total net assets at year end of £286,361, including total cash funds and securities of £78,343, of which £2,830 are funds restricted to the outreach programme.

Incoming Resources

Receipts increased by £57,113 compared to the previous year. The primary reasons are: increase in Gift Aided donations direct to the Charity by £38,645; Sales of donated goods (also Gift aided) sold through the charity trading company by £17,047; and rental of the flat by £4,237.

Resources Expended

Total Expenditure increased by £13,679 when compared to 2019/20, with the main increase in travel expenses of £7,809. This increase is directly related to the increase in Gift Aided donations of travel expenses by volunteers. The Charity has incurred £10,410 of Agents Commission with the Charity's trading company on the Gift Aided Sales of donated goods.

Charges for the New Branch Contribution (NBC) of £1,696, which is the contribution that this Branch pays to the Central Charity on an annual basis, have been accrued for the current year. No NBC was paid for 2019/20 as branches with less than 18 months reserves a full rebate was granted.

The plans for increasing long term revenue are now complete.

1. The Trading Company (Sams Place) as a subsidiary undertaking, was set up with a loan of £25,000 in the previous financial year. Capital repayments will be reviewed at the end of 2021). During the financial year, trading was challenging due to the Covid pandemic, but since reopening, trading has been favourable.
2. The refurbishment of part of the building (298 London Road) to become a rental flat was completed and the flat has been rented from November 2020. Total costs of £69,490 were capitalised (£33,903 from additions in 2019/20 and £35,587 in 2020/21).

In furtherance of the pursuit of its charitable objectives, the Charity seeks to maximise income from voluntary donations by utilising the Gift Aid scheme and the Gift Aid Small Donations Scheme (GASDS) operated by Her Majesty's Revenue & Customs (HMRC).

The Trustees recognise that many of the Branch's Volunteers waive the option to claim for reimbursement of expenses. This is equivalent to making a gift to the Charity, and the Trustees acknowledge the beneficial effect this has on Branch finances.

During 2020/21 several donations were given to the Charity with a condition defining the sole purpose for which they are to be expended. These donations have been accounted for as a Restricted Fund in the Financial Statements and have been used in the furtherance of its charitable objects and that the donations are thus appropriate to accept. £24,100 was received in this financial year and £306 has been used on our Outreach (publicity) programme, shown under Charitable Activities. £1,192 used to upgrade the Training Room

and £2,354 for a replacement boiler have been capitalised and shown under Fixtures & Fittings. £20,000 for refurbishment of flat 298A has been capitalised.

Where there is no limitation of date by which Restricted Funds are to be exhausted imposed by donors, and the Trustees expect that the fund will be put to timely charitable use.

Reserves Policy

The Reserves Policy was reviewed in the financial period 2018/19 and has been declared as follows:

Our unrestricted reserves will be kept in the region of 125 – 150% of the “Annual running costs” calculated from expenditure figures stated in the Financial Statements of the Charity as published in its annual reports for the three most recent accounting periods.

In short, this can be expressed as Reserves sufficient to cover expected outgoings for 15 to 18 months. Based on 2020/21 unrestricted resources expended this is £58,258 to £69,909. Our unrestricted cash funds total at 31 March 2021 were £75,513, which is the total cash fund less the restricted funds. This level will be kept under review and may be varied if thought necessary and may be expressed alternatively as a target level, or target range.

Investment Policy and Investment Performance

The Constitution gives powers to the Trustees in the manner in which the assets of the Charity are invested. During the period under review the Charity had no investments or monetary assets other than cash deposits and a Treasury backed security.

In the selection of deposit accounts or investments for the Charity, it is the policy of the Trustees to seek to obtain maximum return without undue risk. To this end the Trustees ensure that any cash deposits and/or investments in the Charity’s name are covered and safeguarded by the Financial Services Compensation Scheme.

During 2020/21 cash at bank was not always maintained at an average equivalent to approximately 12 weeks of operating costs due to the significant capital expenditure that took place in the period. The closing cash at bank position will be reviewed by the Trustees and invested at the beginning of 2021/22. Other cash assets are deposited in 7-day notice accounts. Full investment returns are therefore obscured until account anniversary dates.

Examination of accounts

By virtue of its size, the Charity is not required to have its accounts audited and, under the Charities Act 2011, it is permitted to have its accounts examined by an Independent Examiner. At the AGM in September 2020, the Independent Auditor for the prior year resigned, and at a meeting on 31st March 2021 it was agreed by the trustees that Morris Crocker, Chartered Accountants be appointed as the Independent Examiner for the financial year 1st April 2020 to 31st March 2021 in accordance with clause 13.2 of the Constitution.

Approval of annual reports and financial statements

This Annual Report and Financial Statements was granted approval by the Trustees of Samaritans of Portsmouth and East Hampshire on 28th April 2021 and the following persons are authorised to sign it on their behalf.



Director
Brian Stevely



Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
SAMARITANS OF PORTSMOUTH AND EAST HAMPSHIRE**

Independent examiner's report to the trustees of Samaritans of Portsmouth and East Hampshire

I report to the charity trustees on my examination of the accounts of Samaritans of Portsmouth and East Hampshire (the Trust) for the year ended 31 March 2021.

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.

P J Underwood

P J Underwood, FCCA,

Morris Crocker, Chartered Accountants, Station House, North Street, Havant, Hampshire,
PO9 1QU

Date: 17 September 2021

SAMARITANS OF PORTSOUTH & EAST HAMPSHIRE

STATEMENT OF FINANCIAL ACTIVITIES

12 MONTH PERIOD FROM 1 APRIL 2020 to 31 MARCH 2021 (2020/21)

	Notes	Unrestricted Funds 2020/21 (12 mths) £	Restricted Funds 2020/21 (12 mths) £	Total Funds 2020/21 (12 mths) £	Total Funds 2019/20 (12 mths) £
INCOMING RESOURCES	3				
Incoming resources from generated funds	3.1	81,900	24,100	106,000	53,720
Investment income and interest	3.2	6,814	-	6,814	1,981
Total incoming resources		88,714	24,100	112,814	55,701
RESOURCES EXPENDED	4-6				
Costs of generating investment income	4.1	1,305	-	1,305	-
Charitable activities	4.2	44,266	4,066	48,332	36,320
Governance costs	4.3	1,035	-	1,035	673
Total resources expended		46,606	4,066	50,672	36,993
Net incoming resources before other recognised gains		42,108	20,034	62,142	18,708
OTHER RECOGNISED GAINS					
Investment revaluation	8	16,510	-	16,510	-
Net movement in funds		58,618	20,034	78,652	18,708
TOTAL FUNDS BROUGHT FORWARD	14	201,683	6,026	207,709	189,001
TOTAL FUNDS CARRIED FORWARD	14	260,301	26,060	286,361	207,709

BALANCE SHEET

As at 31 MARCH 2021 (end of 12 month accounting period)

	Notes	31 Mar 2021 £	31 Mar 2020 £
FIXED ASSETS			
Tangible assets	7	55,762	122,249
Investment property	8	121,000	-
Investments	9	5,002	41,041
Loan to subsidiary undertaking	10	25,000	25,000
Total fixed assets		206,764	188,290
CURRENT ASSETS			
Debtors, prepayments and accrued income	11	15,674	6,327
Amount owed by subsidiary undertaking		4,992	582
Cash at bank		73,343	13,010
Total current assets		94,009	19,919
CURRENT LIABILITIES			
Creditors, accruals and deferred income: amounts falling due within one year	12	4,412	500
Total current liabilities		4,412	500
Total assets less current liabilities		296,361	207,709
NON-CURRENT LIABILITIES			
Loan falling due after one year	13	10,000	-
Total non-current liabilities		10,000	-
Total net assets		286,361	207,709
FUNDS OF THE CHARITY			
General fund	14	202,730	160,644
Designated fund	14	41,061	41,039
Restricted funds	14	26,060	6,026
Revaluation reserve	14	16,510	-
Total funds		286,361	207,709

The financial statements were approved by the Board of Trustees and authorised for issue on 24th April 2021 and were signed on its behalf by



Trustee. (A. Erskine)

NOTES TO THE ACCOUNTS

FOR THE 12 MONTH PERIOD FROM 1 APRIL 2020 to 31 MARCH 2021 (2020/21)

1 Basis of Preparation of Accounts

These accounts have been prepared on the basis of historic cost (except that investments, including property, if any, are shown at current or market value) in accordance with:-

- Accounting & Reporting by Charities – Statement of Recommended Practice (SORP 2019)
- Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)
- The Charities Act 2011

1.1 There has been no change to the accounting policies (valuation rules and methods of accounting) since the last accounting period.

1.2 The accounting period for the charity is 12 months from 1 April ending on 31 March annually.

2 Accounting Policies

2.1. *Incoming Resources*

- Recognition of donations, legacies, similar incoming resources and rental income is included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, the monetary value is realistically measurable, and the Trustees believe that receipt of the resource is enforceable in law.
- Investment income and interest is included in the accounts when received and additionally any interest notionally earned up to the end of the reporting period but not received or capitalised is also included.
- Investment gains and losses include any gain or loss on the sale of investments if any, or on the revaluing of investments, if any, to current or market value at the end of the year.
- Incoming resources from fundraising are reported gross in the SOFA.
- Incoming resources from donations, if any, which are Gift Aided are reported gross of recoverable Gift Aid in the SOFA. Any Gift Aid not received or claimed at the end of the financial year is assessed at prevailing Her Majesty's Revenue and Customs (HMRC) Gift Aid scheme rates and this amount is included in Debtors in the Balance Sheet.
- Incoming resources from donations of £20 or under, if any, which are in cash and have not been Gift Aided are eligible, subject to a limit of £5,000 in total per tax year, for a top-up from HMRC under the Gift Aid Small Charitable Donations Scheme (GASDS) and such donations are reported gross of the GASDS top-up in the SOFA. Any GASDS top-up not received or claimed at the end of the financial year is assessed at prevailing GASDS rates and this amount is included in Debtors in the Balance Sheet.

2 Accounting Policies (continued)

2.2 Expenditure

- Liabilities are reported in the Financial Statements when the Charity has recognised a reasonable and measurable obligation to pay for them.
- Governance costs include the cost of examination of statutory accounts, the cost of meetings held as a requirement of the Charity's Governing Document and the costs of Branch Visits which are usually held tri-annually.
- Cost of generating investment income includes the costs of generating rental income.
- The Charity is exempt from tax on its charitable activities.

2.3 Assets and Liabilities

- Tangible fixed asset additions are capitalised if they can be used for more than one year and the cost is not less than £500.
- Buildings are valued at cost, and the Charity does not have a policy of revaluing these assets. The Charity Financial Statements use a reducing balance method of depreciation for fixtures, fittings and equipment, with an annual deduction rate of 20%.
- The accounting period reported in these Financial Statements is singularly for 12 months and the depreciation figure stated has been calculated taking that into account.
- Assets under capital work in progress are shown at cost and are not depreciated until brought into operational use.
- Property held as an investment is valued at market value at the year end.
- The Charity only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable and investments in stocks and shares. The measurement basis used for these instruments is detailed below.
- Trade and other debtors are recognised at the settlement amount due and prepayments are valued at the amount prepaid. Cash at bank included cash held on deposit or in a current account.
- Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measure or estimated reliably. Creditors and provisions are normally recognised at their settlement amount.
- Investments on a recognised stock exchange, if any, are valued at market value at the year end and other investments are valued at their account balances standing at the accounting period end plus accumulated the notional interest earned but not capitalised to the account at that date.

2.4 Funds Structure

- 2.4.1 The Charity has a designated fund for the purpose of producing income and creating capital growth, and from which funds can be drawn to enable the Charity to fulfil its objectives in years when expenditure exceeds income. At 31 March 2021 the designated fund comprised accumulated financial reserves in the form of deposit accounts protected by the Financial Services Compensation Scheme and a Treasury security. The Charity had no investments listed on a stock exchange.

2 Accounting Policies (continued)

2.4.2 Restricted Funds comprise donations or grants given to the Charity with a condition defining the purpose for which they are to be expended. Any such purposes must be deemed by the Charity to support its endeavours in furtherance of its charitable objects and thus adjudged that the donations are appropriate to accept. Any restricted fund which carries a date by which the fund is required to be expended but which has not been met is accordingly reported to the funder. For any fund with no limitation of date by which it should be exhausted, the Charity endeavours to put the fund to appropriate timely use.

2.5 *Going Concern*

The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

3 Analysis of Incoming Resources

	Unrestrict ed Funds 2020/21 (12 mths) £	Restrict ed Funds 2020/21 (12 mths) £	Total Funds 2020/21 (12 mths) £	Total Funds 2019/20 (12 mths) £
3.1 <i>Incoming Resources from Generated Funds</i>				
Donations (non-Gift Aided or ineligible for GASDS)	14,220	24,100	38,320	21,348
Donations (Gift Aided or eligible under GASDS)	41,156	-	41,156	22,511
Sales of donated Goods (Gift Aided)	26,025	-	26,025	8,978
Miscellaneous	499	-	499	883
Total	81,900	24,100	106,000	53,720
3.2 <i>Investment Income and Interest</i>				
Rental income	4,237	-	4,237	-
Interest on investments	77	-	77	653
Interest on loan to subsidiary undertaking	2,500	-	2,500	1,319
Other interest	-	-	-	9
Total	6,814	-	6,814	1,981

4 Analysis of resources expended

	Unrestrict ed Funds 2020/21 (12 mths) £	Restrict ed Funds 2020/21 (12 mths) £	Total Funds 2020/21 (12 mths) £	Total Funds 2019/20 (12 mths) £
4.1 <i>Cost of Generating Investment Income</i>				
Letting Agent Charges	694	-	694	-
Maintenance	342	-	342	-
Utilities	269	-	269	-
Total	1,305	-	1,305	-
4.2 <i>Charitable Activities</i>				
Publicity	-	306	306	1,094
Telephone and broadband	1,339	-	1,339	1,938
Internal training and recruitment	171	-	171	68
Volunteers' travel expenses	17,501	61	17,562	9,753
Affiliation fees (New Branch) 2019	1,696	-	1,696	(1,682)
Agent Commission on GA Sales	10,410	-	10,410	8,606
Utilities	2,640	-	2,640	3,620
Insurance	1,340	-	1,340	1,288
Maintenance	3,809	3,084	6,893	3,200
Office materials and stationery	1,043	-	1,043	1,729
Domestics	1,738	-	1,738	1,267
Miscellaneous	305	300	605	580
Expenditure on new project	846	-	846	2,766
Depreciation	1,428	315	1,743	1,683
Bank charges	-	-	-	410
Total	44,266	4,066	48,332	36,320

The affiliation fees are payable to Samaritans Incorporated (registered company number 757372).

4.3 *Governance Costs*

Independent Examiner Fees	900	-	900	-
Accountancy Fees	100	-	100	500
Miscellaneous	35	-	35	173
Total	1,035	-	1,035	673

5 Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year end 31 March 2020. During the year no trustees (2020: none) were reimbursed out of pocket expenses for expenses and travel.

6 Staff costs

The average number of employees during the year was nil (2020: nil). The Charity relies on volunteers for its activities.

7 Tangible fixed assets

	Freehold Land & Buildings £	Fixtures, Fittings & Equipment £	Capital Work in Progress £	Total £
7.1 Cost or valuation:				
Balance brought forward	81,616	30,090	33,903	145,609
Additions	-	4,159	35,587	39,746
Transfer to Investment Property	(35,000)	-	(69,490)	(104,490)
Balance carried forward	46,616	34,249	-	80,865
7.2 Accumulated depreciation:				
Balance brought forward	-	23,360	-	23,360
Depreciation charge for the period	-	1,743	-	1,743
Balance carried forward	-	25,103	-	25,103
7.3 Net book value:				
Brought forward (from 31/3/20)	81,616	6,730	33,903	122,249
Balance carried forward (at 31/3/21)	46,616	9,146	-	55,762

During the year an additional £35,587 was spent in the refurbishment of 298 London Road, of which £20,000 was funded by restricted donations. The project was completed in November 2020 and the flat has been let on a commercial basis to generate funds for the Charity. The additions to fixtures, fittings and equipment during the year primarily consist of a boiler and carpet for the training room.

8 Investment Property

Balance brought forward (from 31/3/20)	-
Transfer from tangible fixed assets	104,490
Investment revaluation	16,510
Balance carried forward (at 31/3/21)	121,000

The property has been revaluated to its market value at the balance sheet date.

9 Investments

	Value at period end £	Income for period £
Subsidiary Undertaking	2	-
Securities not listed on a stock exchange	5,000	42
Total	5,002	42

On the 24th July 2019, the Charity set up and invested fully in the share capital of Sams Place (Samaritans of Portsmouth & East Hampshire) Limited. This company was incorporated with the purpose of generating funds by selling donated goods.

9 Investments (continued)

The charity's investment at the balance sheet date in the share capital of Sams Place include the following:

Class of Share:	Ordinary shares £1		
% Holding:	100%		
		2020/21	2019/20
		£	£
Aggregate capital and reserves		263	5,950
Profit / (Loss) for the period		5,687	(5,952)

There were no investment assets outside the UK. All of the charity's investment income arises from UK bank account interest.

10 Loan to Subsidiary Undertaking

In the prior year the Charity granted a long term loan of £25,000 to its subsidiary Sams Place, with a yearly interest rate of 10%. The requirement for capital repayments will be reviewed at the end of the next financial year.

11 Debtors, prepayments and accrued income	31 Mar 2021	31 Mar 2020
	£	£
Trade debtor – HMRC	14,031	6,313
Uncapitalised interest – United Trust Bank and Scottish Widows Bank	27	14
Prepayment – Insurance and Rental Charges	1,616	-
Total	15,674	6,327

12 Creditors, accruals and deferred income	31 Mar 2021	31 Mar 2020
	£	£
Accruals – Accountancy	-	500
Accruals – Affiliation Fees	1,696	
Accruals – Independent Examiner Fees	900	
Accruals – Maintenance	432	-
Accruals – Utilities	254	
Accruals – Other	392	
Deferred Income – Rental Income	738	-
Total	4,412	500

13 Loan falling due after one year

During the year the Charity received a loan of £20,000 from a Director of the Charity, with no interest rate. A repayment of £10,000 was made during the year and there is no term for repayment of the remaining capital.

14 Reconciliation of Funds of the Charity

	Balance Brought Forward £	Income £	Expenditure £	Transfers £	Balance Carried Forward £
Current Year					
General	160,644	88,637	(46,606)	55	202,730
Designated	41,039	77	-	(55)	41,061
Restricted	6,026	24,100	(4,066)	-	26,060
Revaluation reserve	-	16,510	-	-	16,510
Total	207,709	129,324	(50,672)	-	286,361
Prior Year					
General	89,850	50,298	(34,499)	54,995	160,644
Designated	90,186	653	(410)	(49,390)	41,039
Restricted	8,965	4,750	(2,084)	(5,605)	6,026
Total	189,001	55,701	(36,993)	-	207,709

15 Analysis of Net Assets Between Funds

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Current Year			
Fixed Assets	183,534	23,230	206,764
Current Assets	91,190	2,830	94,009
Current Liabilities	(4,412)	-	(4,412)
Non-Current Liabilities	(10,000)	-	(10,000)
Total	260,301	26,060	286,361
Prior Year			
Fixed Assets	188,290	-	188,290
Current Assets	13,893	6,026	19,919
Current Liabilities	500	-	500
Total	201,683	6,026	207,709

16 Additional disclosures

16.1 *Trustees related disclosures*

The Trustees of the Charity are covered by Indemnity Insurance which has been arranged and paid for by the Charity.



Interested in volunteering?

We welcome new volunteers of all ages and are particularly looking for people who can devote the time to enable us to stay available to callers' day and night. This is a 24-hour service, so we need people to be able to offer one night shift a month on top of their weekly day shift. We provide in-depth training – which is an informal, enjoyable and thought-provoking experience.

We run Information evenings throughout the years.

Talking to local groups

We have a great outreach team who raise awareness of Samaritans' work by giving talks to local organisations and groups in the area. Please contact us if you would like to know more or if you would like us to come along to your conference or event.

Find out more via the website www.samaritans.org/portsmouth or email to our admin address portsmouthsamaritans@gmail.com

What do we do?

Samaritan volunteers listen in confidence to anyone in any type of emotion distress, without judging or telling people what to do.

By encouraging people who contact us to talk about their feelings, we can help them explore all the options they have Samaritans believes that given the time and space to work problems or difficulties through I confidence, people can find an inner strength and perspective which let them find their own way forward.

Contacting Samaritans for emotional support

If you would like to talk to someone on the phone, call: 116123 (free call).

If you would prefer to email us, write to Jo@samaritans.org

If you would like to write a letter to us, address it to Chris, P O Box 9090, Stirling, FK8 2SA

If you would like to talk to us in a face to face meeting, visit us at: 296 London Road, North End, Portsmouth, PO2 9JN (7 days a week)