

Charity Registration No. 1173726
Charitable Incorporated Organisation CE011251

WORCESTER SAMARITANS
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

WORCESTER SAMARITANS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Pauline Saunders	(Appointed 20 September 2022)
	Pinky Jain	(Appointed 20 September 2022)
	Meg Richards	(Appointed 20 September 2022)
	Evelyn Brock	(Appointed 20 September 2022)
	A Gibbs	(Appointed 20 September 2022)
	M Hopkins	(Appointed 20 September 2022)
Charity number	1173726	
Charitable Incorporated Organisation Number	CEO11251	
Principal office	10 Sansome Place Worcester Worcestershire WR1 1UA	
Independent examiner	Kendall Wadley LLP Merevale House 27 Sansome Walk Worcester WR1 1NU	
Bankers	CAF Bank Ltd 25 Kings Hill Avenue West Malling Kent ME19 4JQ	

WORCESTER SAMARITANS

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WORCESTER SAMARITANS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their report and financial statements for the year ended 31 March 2023.

This Charitable Incorporated Organisation was formed in accordance with Central Office requirements to conduct the activities previously undertaken by The Samaritans (Worcester Branch), charity number 244826, and on 1 October 2017 all assets, liabilities and activities were transferred to this entity.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

History

Samaritans was founded in November 1953 to offer sympathetic, caring and confidential support at any time to anyone feeling suicidal or in despair. It was the first 24 hour helpline to be set up in the United Kingdom. There are 201 branches across the United Kingdom, the Channel Islands, the Isle of Man and the Republic of Ireland. These branches are maintained and run by over 20,000 volunteers. Worcester branch opened on 3 October 1963 in the Tything. The branch moved to 9 Sansome Place in 1976 and moved again to 10 Sansome Place in 2013 when the branch celebrated its 50th anniversary on 5 October 2013.

Until 2016 most branches were financially independent and raised funds for their running costs and managed reserves. From 2016 branches had the option to remain independent or affiliate with a central charity. Worcester Samaritans volunteers voted to remain independent, which led to the incorporation of the new charity on the 7 July 2017, registered number 1173726.

Samaritans, vision, mission and values

Samaritans' vision is that fewer people die by suicide. We work to achieve this vision by making it our mission to alleviate emotional distress and reduce the incidence of suicidal feelings and suicidal behaviour. We are committed to the following values: -

- Listening
- Confidentiality
- Being non-judgmental
- Human contact
- People making their own decisions

The objectives

1. To be available 24 hours a day
2. To provide a public benefit which gives confidential emotional support for people in despair

The activities

1. To provide confidential emotional support for people who are experiencing feelings of distress or despair, including those which may lead to suicide
2. To advance education by providing society with a better understanding of suicide, suicidal behaviour and the value of expressing feelings that may lead to suicide.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities they should undertake.

WORCESTER SAMARITANS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance

As the branch along with the rest of the country begins to re-establish normal working practices, we still felt the effects of Covid with many members of the branch succumbing to the virus, the resulting impact was a significant number of shift closures on an unpredictable basis. Some members of the branch did not return to duties and have since left Samaritans.

We continued to have four recruitment processes in the year, still delivered online and we have welcomed new volunteers into the branch at the end of this process. This process takes a lot of commitment from all involved in the different aspects of training and supporting our new colleagues through all of the stages to working individually answering telephone calls in the branch.

Our team of volunteers who support the Listening scheme at HMP Hewell have re-established regular visits, supporting Listeners and delivering training to ensure the ongoing success of the scheme. They are warmly welcomed by the Leadership team at HMP Hewell.

Sadly the financial situation which has developed in the UK over the past year has increased the number of often upsetting calls received from callers with no one to turn to, often frightened. Our volunteers work hard to provide an empathetic place for callers to share their thoughts and feelings.

Due to the national financial situation the branch has not received as many grants, however the BLT work together with the treasurer to monitor expenditure and ensure that funds are used appropriately. Branch investments continue to provide a sound financial base.

Financial review

During the year the charity received unrestricted income of £26,676 (2022 - £18,080).

Expenditure from unrestricted (including designated) funds amounted to £32,426 (2022 - £32,082). After a revaluation loss of £3,708 (2022 - £4,799), this left net outgoing resources of £9,458 (2022 - £18,801).

This gives unrestricted funds of £214,664 of which £128,707 is designated by the trustees in connection with the freehold property and improvements thereto. This leaves £85,957 (2022 - £91,532) available as free reserves to fund charitable activities.

In addition restricted funds of £6,349 (2022 - £4,404) are held in connection with prison work.

Total income included individual donations of £6,709, Corporate donations and Trust Grants of £12,656, Gift Aid of £2,007 (for the past 3 years), Investment Income of £2,043 and £9,714 from various other sources.

Expenditure included the capital cost of a new boiler and new telephone equipment.

The charity is dependent upon donations from the public and Grant Making Trusts to generate the income required to keep the branch open every day of the year for those who need it.

The Trustees have considered the most appropriate policy for investing funds and has found that the COIF Charities Fixed Interest Fund meets their requirements regarding income and capital maintenance. They consider the return on investments to be satisfactory.

The Trustees have reviewed the reserves policy of the Charity and have determined that the Charity maintain unrestricted funds not committed or invested in tangible fixed assets, the free reserves of the charity, at a level of £60,000, this to provide sufficient funds to cover the Charity's running costs for approximately one and half years.

The charity is dependent upon donations from the public and Grant Making Trusts to generate the income required to keep the branch open every day of the year for those who need it.

WORCESTER SAMARITANS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

The Trustees have considered the most appropriate policy for investing funds and has found that the COIF Charities Fixed Interest Fund meets their requirements regarding income and capital maintenance. They consider the return on investments to be satisfactory.

Future plans

Our strategy for the next five years will see us continuing to improve the quality and consistency of the service we offer, achieving greater access to our services, having stronger connections with our partners and developing ways to provide evidence of the difference we make. The charity is now well-placed to deliver its objectives for the foreseeable future.

Structure, governance and management

Worcester Samaritans is a Charitable Incorporated Organisation. Worcester Samaritans is an affiliated branch registered as an individual charity, number 1173726. Its governing documents include the branch constitution, branch agreement and operating agreement.

The Branch Leadership Team is comprised of the Branch Trustees (including the Branch Director) and the Deputy Directors. Trustees are elected by members of the Worcester branch at the AGM and hold office for a maximum period of six years. Prior to selection, prospective trustees are seen by the Branch Director who explains an outline of their duties. Once they have been appointed they complete mandatory online training offered by the Central Charity. Currently there are deputies covering selection and recruitment, training, outreach, caller support, volunteers support and the prison listening scheme.

The trustees who served during the year and up to the date of signature of the financial statements were:

Andrew Gibbs	(Appointed 1 September 2022)
Peter Harrington	(Resigned 20 September 2022)
Pinky Jain	(Reappointed 20 September 2022)
Evelyn Brock	(Reappointed 20 September 2022)
Jacci Hunt	(Resigned 20 September 2022)
Roy Blendell	(Resigned 8 March 2023)
Meg Richards	(Reappointed 20 September 2022)
John Simnett	(Resigned 31 March 2023)

Recruitment and appointment of new trustees

The minimum number of trustees shall be three and the maximum number of trustees shall be thirteen. The trustees of the charity shall comprise: - Branch Director - A trustee selected by the Members following a process approved by Samaritans Central Charity, with the role of secretary and treasurer being elected and up to eight additional trustees elected by the Members; and - up to two co-opted trustees appointed by the trustees, so long as the total number of trustees does not exceed thirteen.

As a means of induction new trustees are provided with an information pack and are required to complete on-line training to cover their role as trustee. Information provided includes the Charities Commission publication CC3(a) describing the responsibilities of charity trustees, and details of the constitution and governance required, which is specific to their branch. The on-line training package is readily available and has been designed specifically by the Samaritans Central Office with all needs of trustees in mind.

Organisation of the Worcester Branch

Worcester Branch operates from a building that it owns at, 10 Sansome Place, Worcester. Calls are taken on the telephone. Days are divided into shifts, each shift having a shift leader. Phone calls are made to the National number, 116 123 for free. Calls are automatically directed to a branch which has a phone line available at that time.

Teams of prisoner listeners have been trained at HMP Hewell, which are managed by Volunteers from the branch. Worcester Samaritans is a financially self-supporting Charity.

WORCESTER SAMARITANS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Remuneration policy

All the activities are performed by volunteers only, there are no employees. As a consequence no remuneration is being paid and there is no policy on this matter.

Risk management

In accordance with the Statement of Recommended Practice 2000, the trustees recognise the risks to which a charity may be exposed. The trustees have carried out a review of such risks in order to identify risks that may be applicable to Worcester Samaritans, and to initiate systems in order to mitigate those risks.

The trustees' report was approved by the Board of Trustees.

Meg Richards

Trustee

Dated: 5 October 2023

WORCESTER SAMARITANS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Director's Report

It was with sadness that Roy 1047 stepped down as our Director during the year, the hard work and effort that he put in during his tenure was appreciated by all and we thank him for all of his efforts.

Pauline 805 and I have been acting as joint interim directors whilst the process to find our next director is undertaken and we would like to thank members of the branch for their support during this period.

The last year has seen the branch and indeed the country try to re-establish some sort of normality after the pandemic. We have continued to recruit volunteers and it is a joy when we see them through the training and then in the duty room answering calls supported by their mentors and colleagues.

Fundraising is proving to be more difficult reflecting the financial situation in the country, however, our treasurer has been pleased to report that we are in a stable position. There is a push to apply for grants to ensure that this continues. We are always mindful that our building needs regular and ongoing maintenance to keep it a fit and safe place for our volunteers.

Call numbers have as you would expect risen as people deal with the post pandemic issues in their lives and now the financial climate which is having bad effects on so many of the population.

When they have no one else to share their worries with there is always someone to answer the Samaritans phone.

Thank you to the members of the BLT who work so hard to keep everything ticking along in so many areas, to the Trustees who have the legal responsibility for the branch, but most of all to the loyal branch members who book duties and spend hours in the branch answering the many calls which we receive.

Meg 917 and Pauline 805
Joint Interim Directors

WORCESTER SAMARITANS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Treasurer

Treasurer Report 2022-23

In July 2022 Peter 013 handed over responsibility to the new Treasurer, Andrew 018.

During the first part of the financial year, Peter had initiated recovery of Gift Aid in respect of the previous three years, resulting in a payment of £2,007 to the Branch.

Contributions from corporate sponsors and grants from trusts generated around £9,408 of income during the year., of which £1,000 was designated to replace the training room chairs.

An important source of contributions was from shopping and donation sites used by supporters, such Amazon Smile, PayPal, Just Giving, Easy Fundraising and Enthuse and these collectively provided £6,939 of income to the Branch. It is hoped that this form of fundraising will continue to increase as supporters become more aware of it.

Expenses involved in supporting the Prison Listening Scheme were recouped from Samaritans Central and these amounted to £3,247. A new flat payment scheme was announced for the coming year, however, individual branches have the capacity to claim amounts over an above the flat payment, subject to detailed accounting and approval from Samaritans Central. It is hoped that these activities will continue to effectively operate at nil cost to the Branch.

Contributions from individuals amounted to £6,750 and remain an important proportion of the total annual income to the Branch. Gift Aid will be claimed from HMRC where appropriate.

Expenditure exceeded income by around £8,867 during the year, however, half of this was in respect of replacing the boiler in the Branch and provision of new telephone headsets for volunteers. No further major expenditure is anticipated in the foreseeable future.

The investment held by the charity with CCLA was valued at £59,049 and the deposit account held £27,603 as at 31st March 2023, and these provided total income of £1,625 during the year. These are still considered to be suitable to provide income and maintain the value of capital with a reasonable return.

Andrew 018

Branch Treasurer

WORCESTER SAMARITANS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Prison Team Report

Another busy, challenging at times, but thoroughly worthwhile year supporting Listeners and therefore callers at Hewell – as well as Hewell staff.

A huge thanks to all on the prison team for your time and energy, and your passion and commitment to the Listeners and therefore the callers.

We know the Listeners save lives.... And we also know the Listeners appreciate our commitment to them – because they tell us. Our weekly appearance, rain or shine, also means we continue to enhance our working relationships with staff at all levels - and I believe across the board us Samaritans are known and trusted.

A multitude of happenings and events through the year. The list below is not exhaustive...., but most notably the prison team:

Increased in numbers – you know who you are. Thank you, and welcome!

Carried out 4 lots of training – Lots of new Listeners to replace those we constantly lose to transfer/release/ etc who receive the 'best training in the world from the best trainers in the world'. Thank you trainers and team members who support!

Donations of literally thousands of books and DVD's - and a goodly number of jigsaws - from branch members to the prison library. All really useful articles to provide distraction activities for the men.

Thank you everyone!

Supported Family Days and Mental Health Week (and those Diane cakes are a wonder) Supported a Listener Awareness event Donation of a foosball table to the library – which feedback shows helps reduce stress – and even got a non-communicating prisoner with autism engaging with his Offender Manager Officer for the first time...a huge step forward for this individual Was involved with and supported the Samaritans/ HMPPS post-vention initiative, via additional training and briefing of both Listeners and senior staff at the prison.

This initiative formalises the existing processes around Death in Custody by clarifying who does what and when they do it, and enhances the role of the Listeners by making them an integral part.

Maybe most importantly, following his release, we gained the services of an ex Listener, who attended the AGM to talk about his experiences – and took that forward to give zoom and other face to face lived-experience talks to a number of Samaritans branches. The benefit to that individual in terms of his sense of self-worth, self-confidence and self-esteem is priceless – and all his audiences learned a lot too. Also priceless.

Two quotes from this year:

1 A Hewell caller who had major suicidal thoughts and feelings said, 'The Listeners have been so important to me. I think prison would be a really bad place without them.'

2 Following his first 'serious' call a trainee Listener said with a sense of awe, amazement, and what also sounded like surprise, 'This listening stuff really works!' A light-bulb moment for this individual and a feeling I think we can all understand when it happens to us.... Listeners and Samaritans – we make a difference, and that is a wonderful thing to do. Well done.

If you think prison volunteering might be for you please get in touch. We can always arrange a no obligation 'taster' session. Come and find out what happens at a Listener support meeting. It might give you a new perspective when you next pick up a call at the Branch from a prisoner.

Marjorie 861

BPSO HMP HEWELL

WORCESTER SAMARITANS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Training Report

Since June last year Pinky 892 and her team of skills-practice helpers have completed four Samaritans Core Training courses, (Summer and Autumn 2022, and Spring and Summer this year), consisting of trainer-led sessions via Zoom, and complemented by the required digital eLearning modules. Of the twenty trainees who completed Core up to and including our Spring cohort this year, we have eighteen remaining with us. And starting with their Mentors this week (June), after completing their Core training, we have six further New Samaritans(NS's) joining the Branch for duties.

After Core Training, our Mentors become crucial to the next stage of an NS's training journey – and new additions to this Mentor team are always very welcome! We have been lucky to have had twenty or so Mentors giving their time to this vital role over the past year. After their mentored shifts, 'Embedding Development'(ED) completes our New Samaritans' training journey towards becoming a full Samaritan and consists of a mixture of face to face and digital modules. Huge thanks go to Debbie 1040, for delivering face to face in Branch the required topics for our NS's over the past year. These ED sessions give our NS's the valuable opportunity to meet together to bring forward for discussion, issues and experiences arising from their shifts, and queries arising from their required eLearning.

'Continuous Development'(CD) necessary for all of us as full Samaritans, is available via our very large selection of Samaritans Home Intranet digital modules, which cover new and 'refresher' topics such as 'Refreshing Core Skills', 'Understanding Self Harm', 'Making Prison Calls Better', 'Mental Health – Supporting our Callers', 'Armed Forces Awareness' etc. Our mandatory modules during this past year have been a 'Safeguarding' eLearning update; and an 'Understanding our Key Polices' face to face training session, (with thanks again to Debbie 1040, for delivering this). Our mandatory CD eLearning module, announced so far this year, is one covering Data Protection.

Other training opportunities have been taken up by Branch members, provided remotely by the Regional Training Team. These include Leader Training, Emotional Support in other Settings (ESOS), Mentoring, and Training for Trainers. (Our Leaders Deputy, Sandra 925, has also delivered 'in-house' Leader Training.) The provision of this training has enabled volunteers to take on additional key roles in the Branch, for which the Branch is extremely grateful.

Pauline 805
Deputy for Training

WORCESTER SAMARITANS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Recruitment and Selection

In the last year recruitment and selection returned to in-person interviews in the Branch. This was much welcomed by everyone, especially the Prospective Volunteers. We also continue to offer an Information Evening a few weeks prior to interview, sometimes in the Quaker Meeting Hall, but latterly in branch.

The IE offers an opportunity for PVs to learn more about what we do, the expectations and have their questions answered. Also to hear about other opportunities, such as our work in prisons, outreach etc. My thanks to those on the recruitment team (some 8 of us) and the Sams who regularly attend IE to talk about other activities. PVs have always found the IE very helpful and very occasionally, when they learn more, decide not to continue.

Many other branches continue to hold interviews on line. Whilst our in-person approach is welcomed by everyone involved, it is time consuming. Recruitment takes place 3 times per year –so we need stay in touch and retain interest of PVs before interview, but also be a time to test out interest – a balance to be drawn there. We regularly have some 6/7 successful volunteers after interview.

**Maggie
922**

WORCESTER SAMARITANS

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WORCESTER SAMARITANS

I report to the trustees on my examination of the financial statements of Worcester Samaritans (the charity) for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.

Sarah J. Morley BA(Hons) ACA
Kendall Wadley LLP

Merevale House
27 Sansome Walk
Worcester
WR1 1NU

Dated: 5 October 2023

WORCESTER SAMARITANS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
Income from:							
Donations and legacies	3	23,389	1,000	24,389	15,554	-	15,554
Charitable activities	4	-	5,453	5,453	-	5,604	5,604
Other trading activities	5	1,244	-	1,244	818	-	818
Investments	6	2,043	-	2,043	1,708	-	1,708
Total income		26,676	6,453	33,129	18,080	5,604	23,684
Expenditure on:							
Raising funds	7	1,002	-	1,002	1,056	-	1,056
Charitable activities	8	31,424	4,508	35,932	31,026	4,207	35,233
Total resources expended		32,426	4,508	36,934	32,082	4,207	36,289
Net (losses)/gains on investments	12	(3,708)	-	(3,708)	(4,799)	-	(4,799)
Net movement in funds		(9,458)	1,945	(7,513)	(18,801)	1,397	(17,404)
Fund balances at 1 April 2022		224,122	4,404	228,526	242,923	3,007	245,930
Fund balances at 31 March 2023		214,664	6,349	221,013	224,122	4,404	228,526

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

WORCESTER SAMARITANS

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	13		120,179		118,856
Investments	14		58,924		62,631
			<u>179,103</u>		<u>181,487</u>
Current assets					
Debtors	15	6,103		2,546	
Cash at bank and in hand		38,309		46,696	
		<u>44,412</u>		<u>49,242</u>	
Creditors: amounts falling due within one year	16	(2,502)		(2,203)	
Net current assets			41,910		47,039
Total assets less current liabilities			<u>221,013</u>		<u>228,526</u>
Income funds					
Restricted funds	17		6,349		4,404
<u>Unrestricted funds</u>					
Designated funds	18	128,707		132,590	
General unrestricted funds		85,957		91,532	
		<u>214,664</u>		<u>224,122</u>	
			<u>221,013</u>		<u>228,526</u>

The financial statements were approved by the Trustees on 5 October 2023 and signed on their behalf:

Meg Richards
Chair of Trustees

WORCESTER SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

Worcester Samaritans is a Charitable Incorporated Organisation. The principal address is 10 Sansome Place, Worcester, WR1 1UA.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

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

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Liabilities are accounted for at the point at which a contractual obligation has been fulfilled and a liability vests on the charity.

WORCESTER SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% on cost for buildings, land is not depreciated
Fixtures and fittings	20% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, and other short-term liquid investments with original maturities of three months or less.

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors are initially recognised at transaction. Financial liabilities classified as payable within one year are not amortised.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

WORCESTER SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total 2023	Total 2022
	£	£	£	£
Donations and gifts	8,321	1,000	9,321	9,250
Other	15,068	-	15,068	6,304
	<u>15,554</u>	<u>-</u>	<u>15,554</u>	<u>15,554</u>
For the year ended 31 March 2022	15,554	-	15,554	15,554

Donations, gifts and specific grants

Unrestricted

GWR Grant	2,150	-	2,150	-
Malvern College	1,175	-	1,175	-
Deritend International Ltd	1,148	-	1,148	-
Doncasters Ltd	1,148	-	1,148	-
Hanbury Church	100	-	100	-
The Hawthorne Charitable Trust	-	-	-	3,750
Waitrose Community Matters	-	-	-	300
S Pennifold	-	-	-	900
Parishes of Colwall	-	-	-	100
Monsol	-	1,000	-	-
St John Baptist Church	100	-	100	200
Dumbreck Society	-	-	-	1,000
The Robert & Douglas Turner Charitable Trust	-	-	-	3,000
The Samaritans	-	-	-	-
Mr & Mrs P J Hughes	-	-	-	-
Turner Trust	2,000	-	2,000	-
Lloyds Foundation	500	-	500	-
	<u>8,321</u>	<u>1,000</u>	<u>9,321</u>	<u>9,250</u>

WORCESTER SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

4 Charitable activities

	Prison services	Prison services
	2023 £	2022 £
Prison services - restricted income	5,453	5,604

5 Other trading activities

	2023 £	2022 £
Fundraising events	1,244	818

6 Investments

	2023 £	2022 £
Income from listed investments	1,536	1,696
Interest receivable	507	12
	2,043	1,708

7 Raising funds

	Unrestricted funds	Unrestricted funds
	2023 £	2022 £
<u>Fundraising and publicity</u>		
Advertising	198	831
Other fundraising costs	804	225
Fundraising and publicity	1,002	1,056
	1,002	1,056

WORCESTER SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

8 Charitable activities

	Branch Running costs £	Prison services £	Total £	Total 2022 £
Depreciation and impairment	4,883	-	4,883	3,987
Premises repairs and renewals	2,031	-	2,031	4,660
Printing, postage and stationery	440	-	440	397
Telephone	1,886	-	1,886	1,675
Heat, light, water and insurance	4,695	-	4,695	2,835
Housekeeping	2,867	-	2,867	2,599
Volunteers expenses	1,201	3,508	4,709	5,031
Training and conferences	78	-	78	94
Parking	1,860	-	1,860	1,080
Sundry expenses	417	-	417	186
Bank charges	72	-	72	97
	<u>21,430</u>	<u>3,508</u>	<u>24,938</u>	<u>22,641</u>
Share of governance costs (see note 10)	<u>10,994</u>	<u>-</u>	<u>10,994</u>	<u>12,592</u>
	<u>32,424</u>	<u>3,508</u>	<u>35,932</u>	<u>35,233</u>
Analysis by fund				
Unrestricted funds	31,424	-	31,424	31,026
Restricted funds	1,000	3,508	4,508	4,207
	<u>32,424</u>	<u>3,508</u>	<u>35,932</u>	<u>35,233</u>
For the year ended 31 March 2022				
Unrestricted funds	31,026	-		31,026
Restricted funds	-	4,207		4,207
	<u>31,026</u>	<u>4,207</u>		<u>35,233</u>

9 Trustees

It is the policy of the Charity to reimburse in full, all expenses properly incurred by its volunteers in connection with its charitable activities. The Charity's Trustees, those who serve on the Management Committee, are reimbursed expenses in accordance with that policy in common with all other volunteers, the total amount included in volunteers' and director's expenses which relates to 1 (2022 - 2) trustees being reimbursed is £540 (2022- £610) for mileage, postage, stationery, telephone, property repairs and sundry expenses. Where personal circumstances permit expenses are gift aided back to the charity and included in donations.

The Samaritans has centrally effected professional indemnity insurance to protect employees, Trustees, Directors and other volunteer members of all Samaritan branches.

WORCESTER SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

10 Support costs

	Support costs £	Governance costs £	2023 £	2022 £	Basis of allocation
Independent examination	-	1,320	1,320	1,440	Governance Governance
Contribution to Samaritans G.O.	-	9,674	9,674	11,152	
	<u>-</u>	<u>10,994</u>	<u>10,994</u>	<u>12,592</u>	
Analysed between Charitable activities	-	10,994	10,994	12,592	
	<u>-</u>	<u>10,994</u>	<u>10,994</u>	<u>12,592</u>	

Governance costs includes payments to the accountants of £1,320 (2022 - £1,440) for the conduct of the independent examination.

11 Employees

There were no employees during the year.

12 Net (losses)/gains on investments

	2023 £	2022 £
Revaluation of investments	<u>(3,708)</u>	<u>(4,799)</u>

WORCESTER SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

13 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Total £
Cost			
At 1 April 2022	129,037	51,202	180,239
Additions	-	6,206	6,206
At 31 March 2023	129,037	57,408	186,445
Depreciation and impairment			
At 1 April 2022	14,992	46,391	61,383
Depreciation charged in the year	1,875	3,008	4,883
At 31 March 2023	16,867	49,399	66,266
Carrying amount			
At 31 March 2023	112,170	8,009	120,179
At 31 March 2022	114,045	4,811	118,856

14 Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 April 2022	62,631
Valuation changes	(3,707)
At 31 March 2023	58,924
Carrying amount	
At 31 March 2023	58,924
At 31 March 2022	62,631

15 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Prepayments and accrued income	6,103	2,546

WORCESTER SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

16 Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	2,502	2,203

17 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			
	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
Prison Grant	3,007	5,604	(4,207)	4,404	5,453	(3,508)	6,349
Molson	-	-	-	-	1,000	(1,000)	-
	<u>3,007</u>	<u>5,604</u>	<u>(4,207)</u>	<u>4,404</u>	<u>6,453</u>	<u>(4,508)</u>	<u>6,349</u>

The prison grant represents funds received from Samaritans General Office to cover costs incurred in running the 'Listener scheme' in local prisons.

Molson funds were received to purchase chairs.

18 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds					
	Balance at 1 April 2021 £	Resources expended £	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
Land and Buildings	115,920	(1,875)	114,045	-	(1,875)	112,170
Property Improvement and Training	20,415	(1,870)	18,545	1,000	(3,008)	16,537
	<u>136,335</u>	<u>(3,745)</u>	<u>132,590</u>	<u>1,000</u>	<u>(4,883)</u>	<u>128,707</u>

The Charity assigns the freehold land and buildings held to a designated fund. This is done to ensure that the Charity will have a suitable level of reserves to meet future depreciation costs relating to these tangible fixed assets and to recognise the fact that future depreciation charges will not directly affect the net operating capital of the Charity. Additional sums are also set aside for future improvements and for the furtherance of training programmes.

WORCESTER SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

19 Analysis of net assets between funds

	Unrestricted funds 2023	Designated funds 2023	Restricted funds 2023	2023 Total	Unrestricted funds 2022	Designated funds 2022	Restricted funds 2022	2022 Total
	£	£	£	£	£	£	£	£
Fund balances at 31 March 2023 are represented by:								
Tangible assets	8,009	112,170	-	120,179	4,811	114,045	-	118,856
Investments	58,924	-	-	58,924	62,631	-	-	62,631
Current assets/(liabilities)	19,024	16,537	6,349	41,910	24,090	18,545	4,404	47,039
	<u>85,957</u>	<u>128,707</u>	<u>6,349</u>	<u>221,013</u>	<u>91,532</u>	<u>132,590</u>	<u>4,404</u>	<u>228,526</u>

WORCESTER SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) ***FOR THE YEAR ENDED 31 MARCH 2023***

20 Related party transactions

There were no disclosable related party transactions during the year (2022 - none) other than those as shown in note 9.