

Charity Registration No. 1173726
Charitable Incorporated Organisation CE011251

WORCESTER SAMARITANS
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

WORCESTER SAMARITANS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Pauline Saunders Andrew Gibbs Meg Richards Evelyn Brock Pinky Jain Sandra Coopey Cheri Mackenzie
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 2024

The trustees present their report and financial statements for the year ended 31 March 2024.

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 2024

Achievements and performance

Following the Covid years things have changed in the volunteer sector. People's working practices have changed along with their priorities. This has led to volunteers changing their commitment to regular shifts and what day/times now suit them. The resulting impact has been a significant number of shift closures on an unpredictable basis. Despite this we continue to have three recruitment processes in the year, face to face in the branch and we have welcomed new volunteers into our Worcester 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 continued with their 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 about their future. 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 total income of £33,913. This comprised of Individual donations of £3,261, Corporate donations and Trust Grants of £15,565, Gift Aid of £1,900. Investment Income of £2,380, Prison Grant £3,096, and £7,711 from various other sources.

Expenditure amounted to £32,457. Effectively, income exceeded expenditure by £4,063.

Total funds held as at 31st March 2024 amounted to £225,076. This includes liquid investments held with CCLA amounting to £28,946 cash and £61,531 investment fund.

The expenditure budget for the coming year amounts to £40,750, therefore, the cash and investments equate to approximately 2.2 years' worth of expenditure.

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.

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.

WORCESTER SAMARITANS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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, facilities, 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:

Pauline Saunders	(Reappointed 20/10/2023)
Andrew Gibbs	(Reappointed 20/10/2023)
Pinky Jain	(Reappointed 20/10/2023)
Evelyn Brock	(Reappointed 20/10/2023)
Meg Richards	(Reappointed 20/10/2023)
Sandra Coopey	(Appointed 20/10/2023)
Cheri Mackenzie	(Appointed 20/10/2023)

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.

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.

WORCESTER SAMARITANS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024



M Richards

Trustee

Dated: 25 July 2024

WORCESTER SAMARITANS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Director's Report for 2023-2024

In Spring 2023 the branch embarked on a process to find our next Director, there was much conjecture and discussion amongst the volunteers. Confidence in the process was at a low point following a difficult three years, but everyone hoped for a successful and long term outcome.

In the event we did not find a new Director and it was agreed that the current BLT (who all agreed) would continue with Meg 917 as Interim Director for a maximum of one year.

From June 2023 through to the commencement of the process for another Director it was emphasized that the branch would be in a very precarious position if once again a Director could not be found.

The branch continued to offer the usual support and commitment to the national helpline 116123, answering large numbers of calls and providing, as always, the willing ear to those in distress.

Some Outreach work was undertaken, beginning to build and re-establish this area post pandemic.

Funds continued to be somewhat less than pre-pandemic amounts but our treasurer continues to monitor the position, ever mindful of the risk of potentially unexpected calls on branch funds.

Recruitment remained a priority as inevitably individuals' circumstances will change resulting in established Samaritans leaving. The BLT and Trustees remain aware of the numbers of 'active' listening Samaritans.

Worcester branch continued in its involvement with HMP Hewell, regular visits are undertaken to provide support to those resident in the establishment and those working and involved in their care.

The branch, as it can be seen, continued to run as an effective branch of 'The Samaritans'.

As we approached the end of 2023, beginning of 2024 a new process was set up by our Regional Director. It was once again emphasised the need for the branch to 'dig deep' and give serious consideration as to who they would like to see in the role and also to consider whether or not this was a role that they could undertake.

The outcome of this process was very different and a success, Wendy 790 was invited and agreed to become the Director. Wendy has a long history with the branch and has held many roles and undertaken many functions.

Wendy has the backing of the whole branch and the Regional team and bring with her a hope that the branch will once again enjoy the benefits of a period of stability. Wendy's directorate will begin on 1st April 2024 and I wish her well as she embarks on a rewarding role and period of her life.

Meg 917 - Interim Director

WORCESTER SAMARITANS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Treasurer Report 2023-24

Gift Aid has been claimed in respect of individual donations resulting in a payment of £1,900 to the Branch.

Contributions from corporate sponsors and grants from trusts generated around £15,565 of income during the year.

An important source of contributions was from shopping and donation sites used by supporters, such as Amazon Smile, PayPal, Just Giving, Easy Fundraising and Enthuse and these collectively provided £4,591 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 £3,096. Worcester Samaritans has successfully claimed and recovered 100% of Listening Scheme expenses, which is in excess of the Flat Rate scheme which was introduced at the beginning of the year. It is hoped that these activities will continue to effectively operate at nil cost to the Branch.

Contributions from individuals amounted to £3,261 and remain an important proportion of the total annual income to the Branch. Gift Aid will be claimed from HMRC where appropriate.

Income exceeded expenditure by around £8,626 during the year. No major expenditure is anticipated in the foreseeable future.

The investment held by the charity with CCLA was valued at £61,530 and the deposit account held £28,946 as at 31st March 2023, and these provided total income of £1,413 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 2024

Prison Team Report

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.

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

Carried out 5 lots of training – External pressures on the prison system increased the level of churn of our Listeners to new heights. The level of resource required to support this amount of training is high, and I'm really grateful to the prison team members for finding the time to do this. I say again, Hewell Listeners receive the 'best training in the world from the best trainers in the world'. Thank you, trainers and team members who support!

Donations of books, DVD's, and the ever-popular jigsaws continued.

Supported the Children and Families team at their Christmas event – always a joy, and the men were very complimentary not only about Diane's cakes but about the decorations hung around the gym to help make it feel more festive, and also the activities. The 'find the elf' game and the Christmas quiz is now a fixture in the Christmas calendar!

There has been a considerable amount of change in staff and Governors at Hewell this year – especially those who are our main contacts in Safer Custody. Rebuilding those relationships which enable and support the Listeners is important and a lot of work has gone into doing just that.

One short anecdote. We try to make the Listener support meeting just before Christmas special and obtain permission to give each Listener a little 'goodie bag' of sweet stuff (thanks again Diane!) One of the Listeners is a keep-fit fanatic so Diane prepared a 'fitness goodie bag' – which even last week (July 24) is still remembered and appreciated, and has become legendary around Hewell. The small, but thoughtful, things in prison are huge.....

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.

Marjorie861

BPSO HMP HEWELL

WORCESTER SAMARITANS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Training Report

Since June last year Pinky 892 and her team of skills-practice helpers have completed three Samaritans Core Training courses, (Summer and Autumn 2023, and Spring 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, all are still with us.

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 module during this past year has been Keeping Data Safe as a Samaritan Volunteer. This now falls into the ED training to keep everyone covered going forward.

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.

Debbie 1040
Deputy for Training

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. The IE offers an opportunity for PVs to learn more about what we do, the expectations and have their questions answered. It also gives them the opportunity to hear about other opportunities, such as our work in prisons, outreach etc. My thanks to those on the recruitment team 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.

Roy 1047
Recruitment and Selection Co-ordinator

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 2024.

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: 25 July 2024

WORCESTER SAMARITANS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
<u>Income from:</u>							
Donations and legacies	3	22,637	-	22,637	23,389	1,000	24,389
Charitable activities	4	-	3,096	3,096	-	5,453	5,453
Other trading activities	5	5,800	-	5,800	1,244	-	1,244
Investments	6	2,380	-	2,380	2,043	-	2,043
Total income		30,817	3,096	33,913	26,676	6,453	33,129
<u>Expenditure on:</u>							
Raising funds	7	-	-	-	1,002	-	1,002
Charitable activities	8	29,329	3,128	32,457	31,424	4,508	35,932
Total resources expended		29,329	3,128	32,457	32,426	4,508	36,934
Net (losses)/gains on investments	12	2,607	-	2,607	(3,708)	-	(3,708)
Net movement in funds		4,095	(32)	4,063	(9,458)	1,945	(7,513)
Fund balances at 1 April 2023		214,664	6,349	221,013	224,122	4,404	228,526
Fund balances at 31 March 2024		218,759	6,317	225,076	214,664	6,349	221,013

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

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

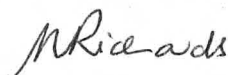
WORCESTER SAMARITANS

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	13		115,302		120,179
Investments	14		61,531		58,924
			<u>176,833</u>		<u>179,103</u>
Current assets					
Debtors	15	2,590		6,103	
Cash at bank and in hand		48,277		38,309	
			<u>50,867</u>	<u>44,412</u>	
Creditors: amounts falling due within one year	16	(2,624)		(2,502)	
Net current assets			<u>48,243</u>		<u>41,910</u>
Total assets less current liabilities			<u>225,076</u>		<u>221,013</u>
Income funds					
Restricted funds	17		6,317		6,349
<u>Unrestricted funds</u>					
Designated funds	18	123,830		128,707	
General unrestricted funds		94,929		85,957	
			<u>218,759</u>		<u>214,664</u>
			<u>225,076</u>		<u>221,013</u>

The financial statements were approved by the Trustees on 25 July 2024 and signed on their behalf:



M Richards
Chair of Trustees

WORCESTER SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

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 or grantors 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 2024

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 2024

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 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	11,000	-	11,000	8,321	1,000	9,321
Other	11,637	-	11,637	15,068	-	15,068
	<u>22,637</u>	<u>-</u>	<u>22,637</u>	<u>23,389</u>	<u>1,000</u>	<u>24,389</u>
Donations and gifts						
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
Monsol	-	-	-	-	1,000	1,000
St John Baptist Church	-	-	-	100	-	100
Turner Trust	3,000	-	3,000	2,000	-	2,000
Lloyds Foundation	-	-	-	500	-	500
Cadbury Trust	3,000	-	3,000	-	-	-
Hawthorne Charitable Trust	4,000	-	4,000	-	-	-
The Patrick Trust	1,000	-	1,000	-	-	-
	<u>11,000</u>	<u>-</u>	<u>11,000</u>	<u>8,321</u>	<u>1,000</u>	<u>9,321</u>

4 Income from charitable activities

	Restricted funds 2024 £	Restricted funds 2023 £
Prison services - restricted income	<u>3,096</u>	<u>5,453</u>

WORCESTER SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

5 Other trading activities

	2024	2023
	£	£
Fundraising events	5,800	1,244

6 Investments

	2024	2023
	£	£
Income from listed investments	1,001	1,536
Interest receivable	1,379	507
	2,380	2,043

7 Expenditure on raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising and publicity		
Advertising	-	198
Other fundraising costs	-	804
	-	1,002

WORCESTER SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

8 Charitable activities

	Branch Running costs £	Prison services £	Total £	Total 2023 £
Depreciation and impairment	4,877	-	4,877	4,883
Premises repairs and renewals	2,425	-	2,425	2,031
Printing, postage and stationery	122	-	122	440
Telephone	2,024	-	2,024	1,886
Heat, light, water and insurance	4,310	-	4,310	4,695
Housekeeping	2,810	-	2,810	2,867
Volunteers expenses	1,193	3,128	4,321	4,709
Training and conferences	163	-	163	78
Parking	1,080	-	1,080	1,860
Sundry expenses	55	-	55	417
Bank charges	60	-	60	72
	<u>19,119</u>	<u>3,128</u>	<u>22,247</u>	<u>24,938</u>
Share of governance costs (see note 10)	<u>10,210</u>	<u>-</u>	<u>10,210</u>	<u>10,994</u>
	<u>29,329</u>	<u>3,128</u>	<u>32,457</u>	<u>35,932</u>
Analysis by fund				
Unrestricted funds	29,329	-	29,329	31,424
Restricted funds	-	3,128	3,128	4,508
	<u>29,329</u>	<u>3,128</u>	<u>32,457</u>	<u>35,932</u>
For the year ended 31 March 2023				
Unrestricted funds	31,424	-		31,424
Restricted funds	1,000	3,508		4,508
	<u>32,424</u>	<u>3,508</u>		<u>35,932</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 (2023 - 1) trustees being reimbursed is £409 (2023- £540) 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 2024

10 Support costs

	Support costs £	Governance costs £	2024 £	2023 £	Basis of allocation
Independent examination	-	1,560	1,560	1,320	Governance
Contribution to Samaritans G.O.	-	8,650	8,650	9,674	Governance
	-	10,210	10,210	10,994	
Analysed between Charitable activities	-	10,210	10,210	10,994	

Governance costs includes payments to the accountants of £1,440 (2023 - £1,320) for the conduct of the independent examination.

11 Employees

There were no employees during the year.

12 Net (losses)/gains on investments

	2024	2023
	£	£
Revaluation of investments	2,607	(3,708)

WORCESTER SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

13 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Total £
Cost			
At 1 April 2023	129,037	57,408	186,445
At 31 March 2024	129,037	57,408	186,445
Depreciation and impairment			
At 1 April 2023	16,867	49,399	66,266
Depreciation charged in the year	1,875	3,002	4,877
At 31 March 2024	18,742	52,401	71,143
Carrying amount			
At 31 March 2024	110,295	5,007	115,302
At 31 March 2023	112,170	8,009	120,179

14 Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 April 2023	58,924
Valuation changes	2,607
At 31 March 2024	61,531
Carrying amount	
At 31 March 2024	61,531
At 31 March 2023	58,924

15 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Prepayments and accrued income	2,590	6,103

WORCESTER SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

16 Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	<u>2,624</u>	<u>2,502</u>

17 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
Prison Grant	<u>6,349</u>	<u>3,096</u>	<u>(3,128)</u>	<u>6,317</u>
Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	At 31 March 2023 £
Prison Grant	4,404	5,453	(3,508)	6,349
Molson	-	1,000	(1,000)	-
	<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.

WORCESTER SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

18 Designated funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	Movement in funds					
	Balance at 1 April 2022	Incoming resources	Resources expended	Balance at 1 April 2023	Resources expended	Balance at 31 March 2024
	£	£	£	£	£	£
Land and Buildings	114,045	-	(1,875)	112,170	(1,875)	110,295
Property Improvement and Training	18,545	1,000	(3,008)	16,537	(3,002)	13,535
	<u>132,590</u>	<u>1,000</u>	<u>(4,883)</u>	<u>128,707</u>	<u>(4,877)</u>	<u>123,830</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 2024**

19	Analysis of net assets between funds	Unrestricted funds		Designated Restricted funds		Unrestricted funds		Designated Restricted funds		2023 Total	
		2024	£	2024	£	2023	£	2023	£	2023	£
	Fund balances at 31 March 2024 are represented by:										
	Tangible assets	5,007		110,295	-	8,009		112,170	-		120,179
	Investments	61,531		-	-	58,924		-	-		58,924
	Current assets/(liabilities)	28,391		13,535	6,317	19,024		16,537	6,349		41,910
		94,929		123,830	6,317	85,957		128,707	6,349		221,013

WORCESTER SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

20 Related party transactions

There were no disclosable related party transactions during the year (2023 - none) other than those as shown in note 9.

