

Charity Registration No. 1173726
Charitable Incorporated Organisation CE011251

WORCESTER SAMARITANS
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

WORCESTER SAMARITANS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Andrew Gibbs Evelyn Brock Cheri Mackenzie Wendy Seward Lara Vafiadis David Blinston Sandra Coopey
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

CONTENTS

	Page
Trustees' report	1 - 9
Independent examiner's report	10
Statement of financial activities	11
Balance sheet	12
Notes to the financial statements	13 - 21

WORCESTER SAMARITANS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their report and financial statements for the year ended 31 March 2025.

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 2025

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 some shift closures on an unpredictable basis. Despite this we continue to have two 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 £19,597. This comprised of Individual donations of £1,909, Corporate donations and Trust Grants of £6,000, Gift Aid of £2,473, Investment Income of £3,223 and £5,992 from various other sources.

Expenditure amounted to £37,609, giving an overall result this year of expenditure exceeding income by £16,416.

Funds held as at 31st March 2025 amounted to £208,660, which comprise of;

- Designated funds of £158,420 (2024 £123,830) - this includes the charity's property at cost and an amount earmarked for necessary property improvements and training
- Restricted funds of £nil (2024 £6,317)
- Unrestricted funds of £50,240 (2024 £94,929)

The charity's free reserves figure, which is unrestricted funds after making allowances for fixed assets amounts to £45,405 (£89,922), this equates to just over one years' worth of current 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 2025

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:

Wendy Seward	(Appointed 01/04/2024)
Andrew Gibbs	(Appointed 20/09/2022)
Evelyn Brock	(Appointed 20/09/2022)
Sandra Coopey	(Appointed 20/10/2023)
Cheri Mackenzie	(Appointed 20/10/2023)
David Blinston	(Appointed 01/04/2024)
Lara Vafiadis	(Appointed 01/04/2024)

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.

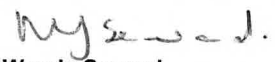
Risk management

In accordance with the Statement of Recommended Practice 2000, the trustees recognise the risks to which a charity might 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 to mitigate those risks.

WORCESTER SAMARITANS

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

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



Wendy Seward

Trustee

Dated: 10 September 2025

WORCESTER SAMARITANS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Director's Report for 2024-2025

In April 2024 a new director was appointed for the branch, Wendy 790. This was followed by the establishment of a new Branch Leadership Team (BLT). Morale was at a low point following three difficult years, but there will now be three years of stability. Many volunteers (both listening and support) stepped up to take extra responsibilities within the branch including:

- ☐ Administration
- ☐ Leader duties
- ☐ Rota administration
- ☐ Managing our facilities
- ☐ Health and safety
- ☐ Outreach
- ☐ Training
- ☐ Prisons
- ☐ Volunteer support 'friends'
- ☐ Treasurer
- ☐ Grant Applications
- ☐ Retention
- ☐ Housekeeping
- ☐ Recruitment and selection
- ☐ DBS Checks
- ☐ IT Support
- ☐ Grant Applications
- ☐ Network Rail Coordinator

All of these roles are essential to allow our branch to function efficiently so we are able to provide an excellent service for our callers. My grateful thanks go to everyone in the branch for all they have done and are continuing to do.

Following a consultation with volunteers, it was decided to embark on a number of repairs and renovations to the branch which are intended to enhance the experience of the volunteers on duty. The improvements include reconfiguration of the listener area and provision of a separate refreshment area. Also, maintenance of the building, included a new flat roof to the rear of the building, replacement guttering, front and rear, and secondary glazing to a window at the front. The latter two of which are required to adhere to Grade 11 listed building regulations.

Samaritans launched the new Listening Centre on Tuesday November 5th at 11.30am. At this point our phones were removed and we started taking calls through the internet. Our branch was in the second phase of this transition and it has been designed to give an improved listening experience for volunteers.

All volunteers now have to have enhanced DBS checks and so the whole branch had to go through the new process. This was a mammoth undertaking to get everyone through in three months and our huge thanks must go to our DBS team who put a great deal of time and effort into getting this process completed on time.

Particularly pleasing has been the reintroduction of our outreach work which has been missing since the pandemic. Lara 1082 our Deputy Director for Outreach and her team have been working hard to re-establish this area targeting particularly where there is a need.

All Samaritans have to be involved in Continuous development to ensure their skills and knowledge is up to date. This year we reintroduced Peer to Peer mentoring which gave volunteers the opportunity to listen to their peers taking calls and then provide feedback. It proved to be an interesting learning experience for many and has been well received. Our compulsory training this year was a module focusing on EDI and had to be completed by all volunteers both listening and support.

WORCESTER SAMARITANS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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. We made some slight changes to our rota to provide more coverage of night hours. The calls between midnight and 6am are often the most challenging yet deeply rewarding as this is when callers can feel most alone, with no family or friends to turn to.

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 and retention of volunteers remained a priority as inevitably individuals' circumstances 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. In November 2024 we were involved in a Quality Review which involved several meetings with various members of our branch. The outcomes were positive and the quality mentees were very complimentary about the culture of 'mutual support and kindness' that they saw in the branch. They presented us with a few targets which we have managed to achieve.

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

Wendy 790 Director

Treasurer Report 2024-25

Gift Aid has been claimed in respect of individual donations resulting in a payment of £2,473 to the Branch.

Contributions from corporate sponsors and grants from trusts generated around £6,000 of income during the year.

An important source of contributions was from shopping and donation sites used by supporters, such as Just Giving and Easy Fundraising which collectively provided £2,938 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 £2,039. Worcester Samaritans has successfully claimed and recovered 100% of Listening Scheme expenses, which is in excess of the Flat Rate scheme which was introduced in the last financial year. It is hoped that these activities will continue to effectively operate at nil cost to the Branch.

Contributions from individuals amounted to £3,710 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 £18,012 during the year. Major expenditure is planned for the next year including improvements and refurbishment of the Branch as well as general repairs and maintenance of the building. An amount of £50,000 from the reserves has been earmarked for this work.

The investment held by the charity with CCLA was valued at £63,126.58 and the deposit account held £27,379.80 as at 31st March 2025, and these provided total income of £1,761 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 2025

Prison Team Report

A huge thanks to everyone 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. We have seen some significant changes in the Prison Team this year...crucially with Marjorie stepping down as BPSO for HMP Hewell. We have also said farewell from the Team to Debbie, Lawrence and Evelyn. We welcome a new team member- Sarah1099 - to the Team and look forward to the year ahead.

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

- Carried out 4 lots of training – External pressures on the prison system has increased the level of churn of our Listeners to the highest it has ever been. We would typically have around 20 Listeners supporting the Scheme and at one point this year we were reduced to 6! 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. Thank you, trainers and team members who support!
- Supported the Children and Families team at their Events – always a joy, and the men are always very complimentary not only about Diane & her cakes but also about our support in general. They love to introduce us to their families.
- There has again been a considerable amount of change in staff and Governors at Hewell this year – including 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.
- We were joined at a Listener meeting in recent weeks by Her Majesty's Inspectorate of Prisons (HMIP). They came to ask questions and take feedback from the Listeners and the SAMs who support the Scheme. HMIP hugely value what we and the Listeners do. Listeners and Samaritans – we do make a difference, and we see that every week. Well done to everyone involved. I am so proud to be part of this amazing team.

If you think prison volunteering might be for you please get in touch. We can arrange a no-obligation 'taster' session. We would love you to join our team. 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.

Miranda1061 BPSO HMP HEWELL

WORCESTER SAMARITANS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Training Report

Since June 2024 Pinky 892 and her team of skills practise helpers have completed three Core Training Courses, (Summer and Autumn 24 and Spring 25), consisting of trainer-led sessions via Zoom and in the branch, complemented by the required digital e-Learning modules.

After the Core Training, our Mentors become crucial to the next stage of an NS's training journey. Pinky 892 recruited more valued mentors enabling the NS's to gain confidence and insights to the role of a listening volunteer.

A huge thanks to Stuart 1064 who led the Embedded Development training sessions in person in the branch. 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. One particular highlight to a training session was when we were joined by members of the Prison team along with some ex-Prison listeners. It was most informative and such a privilege. Not to mention the wonderful cake that the prison team shared!

All Volunteers have been asked to complete the Equity, Diversity, Inclusion online module by the end of June 2025. All but a handful have completed this in good time. Moving forward there will be just two recruitment and training intakes, Spring and Autumn starting April 25. A huge thankyou to Pinky 892, Stuart 1064 and the team of Mentors and helpers that make this training programme run successfully.

Caryl 019(S) Training Administrator

Outreach Annual Report: A Year of Expanded Reach and Growing Partnerships 2024- 2025

Over the past year, Samaritans Worcester has significantly expanded its outreach efforts, making a tangible impact across our local communities. Numerous volunteers have been instrumental in raising awareness and offering vital support, marking a period of dynamic engagement and strategic growth.

Key Engagement Highlights

A standout success was our presence at Crufts, where five volunteers thoroughly enjoyed the event demonstrating immense enthusiasm and a desire for continued involvement in future outreach. This success underscores the power of direct engagement. We also delivered highly impactful training sessions, notably at St. Egwin School in Pershore. Feedback from Louise, the Assistant Head, praised the excellent and well-received session, highlighting how it empowered [staff] to be able to have those previously awkward conversations and provided useful hints and tips in how to be truly present. Such testimonials affirm the critical value of our training. Beyond these, our presence at events like Brew Monday coupled with a recent visit to Worcester Sixth Form College, reflects our commitment to connecting with diverse groups across the area.

Strengthening Strategic Collaborations

A crucial aspect of our outreach has been fostering stronger partnerships. Our monthly calls with Louise McEvoy, Advanced Public Health Practitioner, have been highly productive, discussing key initiatives such as potential signage at Diglis in Worcester, participation in local events, and the strategic expansion of our school talk offerings to more institutions. We are also actively setting up calls with regional outreach teams to share ideas and best practices, enhancing our collective impact. Furthermore, we've initiated contact with vital local organisations including Community Help Centre, The Old Needle Works, Batchley Support Group, and Chands, underscoring our commitment to building robust community networks.

WORCESTER SAMARITANS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Workshops and Future Strategy

Central to preventative work is the offering of Active Listening Workshops to businesses and schools, designed to equip more people with essential communication and support skills. Looking ahead, a regional team meeting scheduled for July 5th will be pivotal. The agenda includes a Back to Basics session covering our big three policies for outreach, discussions on target groups, a deep dive into feedback from Crufts, and brainstorming solutions for challenges faced with our workshops. Our Outreach Lead, Lara, is diligently working on building out a larger, more robust outreach team and strengthening these vital local community partnerships. While the last two months have seen a slower pace due to personal work commitments, we are confident that with a growing team, these efforts will truly flourish and come together effectively.

Lara 1082 Deputy Director for Outreach

Recruitment and Selection

Taking over the Selection process at the beginning of 2025 proved daunting, as, by the time we were up and running, there was a large backlog of applicants; also, the Branch Management Tool was difficult to manage and often less than helpful. However, Sue's technological skills contributed in no small measure to a successful first round of selection, as did the good-natured generosity in patience, time and skill offered by our interview team.

Additional interview sessions helped to clear the backlog and we secured impressive numbers for summer training, together with several more prospective volunteers deferring to the autumn session.

The care and content of a well-received Information Evening provided a vital starting point in the would-be volunteers' Samaritans journey; we feel more than ever that it is really essential that they know from the start what is involved and expected in volunteering with us.

As always, our mentors play an important part in supporting and retaining the volunteers we train and we are so grateful for their unstinting input.

Evelyn 292 Deputy Director for Recruitment and Sue 911 Recruitment Administration

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 2025.

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: 10 September 2025

WORCESTER SAMARITANS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
Income from:							
Donations and legacies	3	10,382	-	10,382	22,637	-	22,637
Charitable activities	4	-	2,039	2,039	-	3,096	3,096
Other trading activities	5	3,953	-	3,953	5,800	-	5,800
Investments	6	3,223	-	3,223	2,380	-	2,380
Total income		17,558	2,039	19,597	30,817	3,096	33,913
Expenditure on:							
Raising funds	7	644	-	644	-	-	-
Charitable activities	8	28,609	8,356	36,965	29,329	3,128	32,457
Total resources expended		29,253	8,356	37,609	29,329	3,128	32,457
Net (losses)/gains on investments	12	1,596	-	1,596	2,607	-	2,607
Net movement in funds		(10,099)	(6,317)	(16,416)	4,095	(32)	4,063
Fund balances at 1 April 2024		218,759	6,317	225,076	214,664	6,349	221,013
Fund balances at 31 March 2025		208,660	-	208,660	218,759	6,317	225,076

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 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	13		113,255		115,302
Investments	14		63,127		61,531
			<u>176,382</u>		<u>176,833</u>
Current assets					
Debtors	15	1,542		2,590	
Cash at bank and in hand		33,794		48,277	
		<u>35,336</u>		<u>50,867</u>	
Creditors: amounts falling due within one year	16	(3,058)		(2,624)	
Net current assets			32,278		48,243
Total assets less current liabilities			<u>208,660</u>		<u>225,076</u>
Income funds					
Restricted funds	17		-		6,317
<u>Unrestricted funds</u>					
Designated funds	18	158,420		123,830	
General unrestricted funds		<u>50,240</u>		<u>94,929</u>	
			208,660		218,759
			<u>208,660</u>		<u>225,076</u>

The financial statements were approved by the Trustees on 10 September 2025 and signed on their behalf:



Wendy Seward
Chair of Trustees

WORCESTER SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

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 2025

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 2025

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 2025 £	Unrestricted funds 2024 £
Donations and gifts	6,000	11,000
Other	4,382	11,637
	<u>10,382</u>	<u>22,637</u>
Donations and gifts		
Turner Trust	2,000	3,000
Cadbury Trust	-	3,000
Hawthorne Charitable Trust	4,000	4,000
The Patrick Trust	-	1,000
	<u>6,000</u>	<u>11,000</u>

4 Income from charitable activities

	Restricted funds 2025 £	Restricted funds 2024 £
Prison services - restricted income	<u>2,039</u>	<u>3,096</u>

5 Other trading activities

	2025 £	2024 £
Fundraising events	<u>3,953</u>	<u>5,800</u>

WORCESTER SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

6 Investments

	2025	2024
	£	£
Income from listed investments	1,761	1,001
Interest receivable	1,462	1,379
	<u>3,223</u>	<u>2,380</u>

7 Expenditure on raising funds

	Unrestricted funds	Unrestricted funds
	2025	2024
	£	£
Fundraising and publicity		
Other fundraising costs	644	-
	<u>644</u>	<u>-</u>

WORCESTER SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

8 Charitable activities

	Branch Running costs £	Prison services £	Total £	Total 2024 £
Depreciation and impairment	4,004	-	4,004	4,877
Premises repairs and renewals	1,985	-	1,985	2,425
Printing, postage and stationery	622	-	622	122
Telephone	488	1,000	1,488	2,024
Heat, light, water and insurance	1,805	3,087	4,892	4,310
Housekeeping	2,025	1,000	3,025	2,810
Volunteers expenses	692	3,269	3,961	4,321
Training and conferences	495	-	495	163
Parking	1,721	-	1,721	1,080
Sundry expenses	55	-	55	55
Bank charges	60	-	60	60
	<u>13,952</u>	<u>8,356</u>	<u>22,308</u>	<u>22,247</u>
Share of governance costs (see note 10)	14,657	-	14,657	10,210
	<u>28,609</u>	<u>8,356</u>	<u>36,965</u>	<u>32,457</u>
Analysis by fund				
Unrestricted funds	28,609	-	28,609	29,329
Restricted funds	-	8,356	8,356	3,128
	<u>28,609</u>	<u>8,356</u>	<u>36,965</u>	<u>32,457</u>
For the year ended 31 March 2024				
Unrestricted funds	29,329	-		29,329
Restricted funds	-	3,128		3,128
	<u>29,329</u>	<u>3,128</u>		<u>32,457</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 (2024 - 1) trustees being reimbursed is £926 (2024- £409) 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 2025

10 Support costs

	Support costs £	Governance costs £	2025 £	2024 £	Basis of allocation
Independent examination	-	1,560	1,560	1,560	Governance
Contribution to Samaritans G.O.	-	13,097	13,097	8,650	Governance
	-	14,657	14,657	10,210	
Analysed between Charitable activities	-	14,657	14,657	10,210	

Governance costs includes payments to the accountants of £1,560 (2024 - £1,440) for the conduct of the independent examination.

11 Employees

There were no employees during the year.

12 Net (losses)/gains on investments

	2025 £	2024 £
Revaluation of investments	1,596	2,607

WORCESTER SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

13 Tangible fixed assets

	Freehold land and buildings	Fixtures and fittings	Total
	£	£	£
Cost			
At 1 April 2024	129,037	57,408	186,445
Additions	-	1,957	1,957
At 31 March 2025	129,037	59,365	188,402
Depreciation and impairment			
At 1 April 2024	18,742	52,401	71,143
Depreciation charged in the year	1,875	2,129	4,004
At 31 March 2025	20,617	54,530	75,147
Carrying amount			
At 31 March 2025	108,420	4,835	113,255
At 31 March 2024	110,295	5,007	115,302

14 Fixed asset investments

	Listed investments
	£
Cost or valuation	
At 1 April 2024	61,531
Valuation changes	1,596
At 31 March 2025	63,127
Carrying amount	
At 31 March 2025	63,127
At 31 March 2024	61,531

15 Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Prepayments and accrued income	1,542	2,590

WORCESTER SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

16 Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	3,058	2,624

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 2024	Incoming resources	Resources expended	At 31 March 2025
	£	£	£	£
Prison Grant	6,317	2,039	(8,356)	-
Previous year:	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
Prison Grant	6,349	3,096	(3,128)	6,317

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

WORCESTER SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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.

	Balance at 1 April 2023 £	Resources expended £	Balance at 1 April 2024 £	Resources expended £	Transfers £	Balance at 31 March 2025 £
Land and Buildings	112,170	(1,875)	110,295	(1,875)	-	108,420
Property Improvement and Training	16,537	(3,002)	13,535	(2,129)	38,594	50,000
	<u>128,707</u>	<u>(4,877)</u>	<u>123,830</u>	<u>(4,004)</u>	<u>38,594</u>	<u>158,420</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.

19 Analysis of net assets between funds

	Unrestricted funds 2025 £	Designated funds 2025 £	Restricted funds 2025 £	Unrestricted funds 2024 £	Designated funds 2024 £	Restricted funds 2024 £	Total 2024 £
Fund balances at 31 March 2025 are represented by:							
Tangible assets	4,835	108,420	-	113,255	5,007	110,295	- 115,302
Investments	63,127	-	-	63,127	61,531	-	- 61,531
Current assets/(liabilities)	(17,722)	50,000	-	32,278	28,391	13,535	6,317 48,243
	<u>50,240</u>	<u>158,420</u>	<u>-</u>	<u>208,660</u>	<u>94,929</u>	<u>123,830</u>	<u>6,317 225,076</u>

20 Related party transactions

There were no disclosable related party transactions during the year (2024 - none) other than those as shown in note 9.