

Charity Registration No. 1173728

**COVENTRY & DISTRICT SAMARITANS
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

COVENTRY & DISTRICT SAMARITANS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Patricia Durham Kenneth Mark Newbold Michael Ballinger Charmaine Mulligan Jane M Nickerson	To 01.07.2023 From 01.07.2023
Charity number	1173728	
Principal address	57 Moor Street Earlsdon Coventry CV5 6ER	
Independent examiner	Azets Audit Services 3Mc Middlemarch Business Park Siskin Drive Coventry CV3 4FJ	

COVENTRY & DISTRICT SAMARITANS

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COVENTRY & DISTRICT 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

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) published in October 2019.

Objectives and activities

The charity's objects are to enable persons in Coventry and District and the surrounding area, as well as elsewhere, who are experiencing feelings of distress and despair, including those who may be at risk of suicide, to receive confidential emotional support at any time of the day or night, in order to improve their mental health and to reduce the incidence of suicide.

To promote a better understanding in society of suicide, suicidal behaviour and the value of expressing feelings which may otherwise lead to suicide or impaired mental health.

To collaborate with and support Samaritans central charity and its affiliated branches in fulfilling these objectives.

Our mission is to reduce the feelings of distress and crisis that can lead to suicide, increase access to support for people in distress and crisis, reduce the risk of suicide in specific settings and vulnerable groups and influence government and other agencies to take action to reduce suicide.

The Samaritans of Coventry and District provides confidential emotional support to people who are in distress or despair, or who are feeling suicidal. The service is available 24 hours a day, every day, for contact by phone, e-mail or online chat.

We hold the following values at the core of our service:

Listening – exploring feelings alleviates distress and helps people to reach a better understanding of their situation and the options open to them.

Confidentiality – if people feel safe, they are more likely to be open about their feelings.

Non-judgemental – we want people to be able to talk to us without fear of prejudice or rejection.

People making their own decisions wherever possible – we believe people have the right to find their own solution and telling them what to do takes responsibility away from them.

Human contact – giving people time, undivided attention and empathy meets a fundamental emotional need and reduces distress and despair.

People can get in touch about anything which is troubling them, no matter how large or small the issue. When people contact us, we give them an opportunity to talk about any thoughts or feelings they may have. We believe that exploring feelings alleviates distress and helps people to reach a better understanding of their situation and the options open to them. If a caller confirms they have suicidal thoughts or feelings we will explore the extent and depth of these feelings.

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

COVENTRY & DISTRICT SAMARITANS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance

Our organisation has been providing emotional support to everyone who needs it for 60 years. Our branch, Coventry and District Samaritans, opened in 1964.

Since those early days, people are talking more openly about mental health, emotional wellbeing and suicide than ever before.

As mental health and emotional wellbeing has become a central part of the public conversation in what has continued to be a difficult and challenging year, it has highlighted the work Samaritans does.

We continued our listening service throughout the pandemic and are now continuing to respond to calls reflecting the impact of the pandemic on the nation and rising inflation costs in addition to the nature of calls we have always responded to.

Over the past 12 months, volunteers at Coventry and District Samaritans have responded to 18,195 incoming calls taking a total of 5,029 hours. They also made 84 outgoing calls and responded to 84 webchats.

Since Covid restrictions were fully lifted in February 2022 we have been able to build up our outreach work and have participated in the following:

Awareness raising events: Earlsdon Festival, Coventry City Council Offices, Talks to Travel Clubs and Rotary Clubs.

Awareness raising materials supplied to 2 local Secondary School.

Railway station visits to Coventry, Rugby, Nuneaton and Tile Hill stations.

In addition, we have distributed literature to Libraries in Coventry and also to Food Hubs.

We provided awareness raising signage giving details of our listening service at Coventry Rugby Ground (2023/2024 season.). During the year we continued our 'back of the bus' signage giving details of our listening service on bus routes covering the Coventry, Nuneaton and Rugby areas.

We continue to attend multi agency network meetings of the Coventry and Warwickshire Suicide Prevention Partnership, and are making contacts with Warwickshire Police.

Throughout the reporting year we have continued to facilitate the running of a Listener Scheme at HMP Onley and HMP Rye Hill.

Our Prison Team has 9 members and we regularly visit both prisons on a rota basis.

Although very different establishments, the effect of Covid and lockdown is still having an impact on the way the schemes run in both prisons. However, in March 2023, we selected and trained 11 new Listeners at Rye Hill. Over the past 12 months the Listeners at Rye Hill have taken 1,071 face to face contacts from fellow prisoners, totalling over 674 hours of listening.

The Scheme at HMP Onley has been much slower to recover at the moment taking only a fraction of the number of contacts taken before lockdown. We continue to work with the prison management to get the scheme back on track.

Our charity shop is part of our premises and provides us with an income which covers the major part of our running costs. The revenue generated through the shop remains consistently strong thanks to the generous donations from the public, our dedicated team and our loyal customers.

Our e-bay shop continues to add a significant contribution to our income despite the expansion of other channels such as Vinted for second hand clothing. Volunteer numbers for the shop are very healthy enabling us to open 6 days a week and maintain our friendly presence in the local community.

COVENTRY & DISTRICT SAMARITANS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Financial review

The financial statements for the year show that the charity made a small surplus of £11,850 (2023 – surplus £14,576).

At the balance sheet date the charity's reserves were £653,509 (2023 - £641,659) of which £358,120 (2023 - £364,338) are represented by the restricted funds.

Over the past few years, we built up our reserves to enable us to carry out a major refurbishment of our branch which was completed in 2019. Our aim was to then build our reserves back up to around 6 months operating costs but due to E-bay sales, unexpected legacies, donations and fundraising by volunteers and colleagues we have reserves in excess of our policy. The Trustees have agreed to allocate a fund of £100,000 in 2024/2025 for additional Outreach projects and assist the Central Charity with the cost of the change-over of telephones to VOIP in the branch. In addition, we are seeking to grow our numbers and activities.

The charity has no funds in deficit. We are a going concern and do not have any concerns with our ability to continue our activities.

Our principal form of fundraising is via our charity shop. We also seek support from local and national trusts, charities and organisations and our volunteers also fundraise or make donations to the branch. We gratefully acknowledge the donations and legacies received in 2023/2024

Volunteers of Coventry and District Samaritans
29th May Charitable Trust
Ansty and Shilton WI
Baginton Allotments Association
Catherine Melia
Coventry Lions
German Lutheran Church Coventry
Hinckley Social Club
Michael Mogan
Peter's Friends
Rotary Club of Arbury
Spencer Gardner – Debra Knighton
The Diana Startin Charitable Trust
The Parish Church of St John the Baptist
West Mercia Trefoil Guild

Donations in memory of Mr Ward

Donors via, Enthuse Online , Much Loved, Go Fund Me, Paypal Giving Fund

Donations via Amazon Smile account

Collection at Delia Button Charity Sale, Eliza Jade, Malt Farm, Finham Park School, Sarah Millican Concert, Earlsdon Festival,

We acknowledge with thanks to continued support we have received from Coventry and Warwickshire Clinical Commissioning Group.

We are extremely grateful to the Builders Merchant Federation who allow us to use their excellent premises completely free of charge for all our training and conference needs which represents a major savings to us.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks

COVENTRY & DISTRICT SAMARITANS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Structure, governance and management

The charity is a Charitable Incorporated Organisation and is governed by its constitution.

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

Patricia Durham

Resigned 01.07.2023

Kenneth Mark Newbold

Appointed 01.07.2023

Michael Ballinger

Charmaine Mulligan

Jane M Nickerson

The trustees are all Samaritan volunteers. The use of the term "Director" for the volunteer who leads the organisation does not mean that he or she holds the responsibilities that this term would imply in company law.

Under the constitution the trustee board comprises of the branch director, a trustee elected by the Members with the role of treasurer and a trustee elected by the Members with the role of secretary, or one trustee elected by the Members to serve as both secretary and treasurer and up to eight additional trustees elected by the Members. It also has the power to co-opt up to two additional trustees (currently none). The branch director serves a three-year term. Elected members serve for a maximum of six consecutive years and are subject to election annually at the AGM.

The trustee board are responsible for the branch's compliance with charity, employment and other relevant statutory requirements. They are responsible for ensuring the charity is solvent and well-run and that is delivering the charitable outcomes for the benefit of the public for which it has been set up. In line with Charity Commission guidelines, training materials are made available to newly appointed trustees on their roles and responsibilities to supplement the online programme created by the Samaritans Central Charity.

The branch is led by a branch leadership team and some Trustee meetings are held concurrently with the leadership team. The director of the branch is selected for three years. A formal appointment is made by the Samaritans central charity trustee board following consultation with every member of the branch.

The director selects a number of deputy directors to support him or her during their term of office.

The primary role of the director is the management of the branch. There is special emphasis on the provision of high-quality and consistent care to those who contact Samaritans as well as support to the volunteers who provide this care or support the work of the branch in other ways.

All posts are unpaid. The only employee of the branch is a part-time cleaner.

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



Kenneth Mark Newbold

Trustee

Dated: 13/6/24

COVENTRY & DISTRICT SAMARITANS

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF COVENTRY & DISTRICT SAMARITANS

I report to the trustees on my examination of the financial statements of Coventry & District 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.


Robert Anderson FCA

Azets Audit Services

3Mc Middlemarch Business Park
Siskin Drive
Coventry
CV3 4FJ

Dated: 26/6/24

COVENTRY & DISTRICT 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	4	36,848	-	36,848	40,606	0	40,606
Other trading activities	5	53,864	-	53,864	52,194	-	52,194
Investments	6	3,736	-	3,736	847	-	847
Total income		94,448	-	94,448	93,647	0	93,647
<u>Expenditure on:</u>							
Raising funds	7	3,458	-	3,458	2,733	-	2,733
Charitable activities	8	72,922	6,218	79,140	70,120	6,218	76,338
Total resources expended		76,380	6,218	82,598	72,833	6,218	79,071
Net income/(expenditure) for the year/ Net movement in funds							
		18,068	(6,218)	11,850	20,794	(6,218)	14,576
Fund balances at 1 April 2023		277,321	364,338	641,659	256,527	370,556	627,083
Fund balances at 31 March 2024		295,389	358,120	653,509	277,321	364,338	641,659

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

All income and expenditure derive from continuing activities.

COVENTRY & DISTRICT SAMARITANS

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	12		441,448		447,666
Current assets					
Debtors and pre-payments	13	6,951		4,083	
Cash at bank and in hand		221,064		221,171	
		228,015		225,254	
Creditors: amounts falling due within one year	14	(15,954)		(31,261)	
Net current assets			212,061		193,993
Total assets less current liabilities			653,509		641,659
Income funds					
Restricted funds	15		358,120		364,338
Unrestricted funds			295,389		277,321
			653,509		641,659

The financial statements were approved by the Trustees on



Kenneth Mark Newbold
Trustee

COVENTRY & DISTRICT SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

Coventry & District Samaritans is a Charitable Incorporated Organisation (company number CE011252) and a registered charity (charity number 1173728).

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) issued in October 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 have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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 of freehold properties and to include investment properties and 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.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

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.

COVENTRY & DISTRICT SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

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 recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Expenditure is included on the basis of the amounts payable in respect of the year, and accordingly includes creditors unpaid and expenditure accrued but not billed at the year end.

Charitable expenditure includes the direct costs of the activities and a proportionate allocation of support costs including administration and establishment expenses. Governance costs are those incurred in connection with the governance of the charity itself and compliance with constitutional and statutory requirements.

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% straight line
Fixtures and fittings	15% reducing balance

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 net income/(expenditure) for the year.

1.7 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).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 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.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

COVENTRY & DISTRICT SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

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 method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

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

2 Change in accounting policy

There has been no change of accounting policy during this period.

3 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.

COVENTRY & DISTRICT SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

4 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2024 £	2024 £	2024 £	2023 £	2023 £	2023 £
Donations and gifts	17,658	-	17,658	29,379	-	29,379
Grants receivable for core activities	19,190	-	19,190	11,227	-	11,227
Legacies	-	-	-	-	-	-
	<u>36,848</u>	<u>-</u>	<u>36,848</u>	<u>40,606</u>	<u>-</u>	<u>40,606</u>
Donations and gifts						
Donations and collections	16,686	-	16,686	28,077	-	28,077
HMRC Gift Aid	972	-	972	1,302	-	1,302
Big Lottery Fund Grant	-	-	-	-	-	-
Clinical Commissioning Group Rugby & Cov NHS	6,709	-	6,709	6,590	-	6,590
NOMS Prison Grant via Central Charity	2,029	-	2,029	4,637	-	4,637
Rye Hill Prison G4S	10,452	-	10,452	-	-	-
	<u>36,848</u>	<u>-</u>	<u>36,848</u>	<u>40,606</u>	<u>-</u>	<u>40,606</u>
Grants receivable for core activities						
Coventry City Council Covid grants	-	-	-	-	-	-
HMRC JRS	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

COVENTRY & DISTRICT SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

5 Other trading activities

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Shop income	53,835	51,849
Sponsorships and social lotteries	29	345
	<u>53,864</u>	<u>52,194</u>

6 Investments

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Interest receivable	<u>3,736</u>	<u>847</u>

7 Raising funds

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
<u>Trading costs</u>		
Operating charity shops	<u>3,458</u>	<u>2,733</u>
	<u>3,458</u>	<u>2,733</u>

COVENTRY & DISTRICT SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

8 Charitable activities

	2024 £	2023 £
Depreciation and impairment	6,218	6,218
Telephone	4,271	3,712
Advertising and publicity	5,884	5,938
Outreach and prison listening service	4,314	5,595
Volunteer expenses	12,653	9,244
Training costs	8	15
National Branch contribution	12,300	29,157
Printing, postage and stationery	1,816	2,083
Computer costs	1,281	1,229
Premises expenses	29,340	12,512
	<u>78,085</u>	<u>75,703</u>
Share of governance costs (see note 9)	1,055	635
	<u>79,140</u>	<u>76,338</u>
Analysis by fund		
Unrestricted funds	72,922	70,120
Restricted funds	6,218	6,218
	<u>79,140</u>	<u>76,338</u>

9 Support costs

	Support costs £	Governance costs £	2024 Support costs £	Governance costs £	2023 £
Accountancy	-	710	710	-	600
Legal and professional	-	35	35	-	35
AGM/Branch conference	-	310	310	-	-
	<u>-</u>	<u>1,055</u>	<u>1,055</u>	<u>-</u>	<u>635</u>
Analysed between					
Charitable activities	-	1,055	1,055	-	635
	<u>-</u>	<u>1,055</u>	<u>1,055</u>	<u>-</u>	<u>635</u>

Governance costs includes payments to the accountants of £710 (2023 - £600) for the independent examination.

COVENTRY & DISTRICT SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

10 Trustees

During the year 1 (2023/4) 2 trustees were reimbursed expenses totalling £1,028 (2022/23 - £581). These expenses covered travel to duties and meetings.

11 Employees

Total staff costs for the year totalled £4,121 (2023 - £3,926) represented wholly by gross wages costs. 1 person was employed as a part time cleaner (2023 - 1)

12 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Total £
Cost			
At 1 April 2023	472,548	8459	481,007
Additions	-	-	-
At 31 March 2024	472,548	8,459	481,007
Depreciation and impairment			
At 1 April 2023	24,882	8,459	33,341
Depreciation charged in the year	6,218	-	6,218
At 31 March 2024	31,100	8,459	39,559
Carrying amount			
At 31 March 2024	441,448	-	441,448
At 31 March 2023	447,666	-	447,666

The trustees determine that one third of the total costs of the freehold property relates to land and accordingly this element is not depreciated.

13 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Other debtors and pre-payments	6,951	4,083

14 Creditors: amounts falling due within one year

	2024 £	2023 £
Other creditors	3,004	1,524
Accruals and deferred income	12,950	29,737
	15,954	31,261

COVENTRY & DISTRICT SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

15 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 2022	Incoming resources	Resources expended	Balance at 1 April 2023	Incoming resources	Resources expended	Balance at 31 March 2024
	£	£	£	£	£	£	£
Building HMRC JRS scheme	370,556	-	(6,218)	364,338	-	(6,218)	358,120
	-	-	-	-	-	-	-
	<u>370,556</u>	<u>-</u>	<u>(6,218)</u>	<u>364,338</u>	<u>-</u>	<u>(6,218)</u>	<u>358,120</u>

16 Analysis of net assets between funds

	Unrestricted funds 2024	Restricted funds 2024	Total 2024	Unrestricted funds 2023	Restricted funds 2023	Total 2023
	£	£	£	£	£	£
Fund balances at 31 March 2024 are represented by:						
Tangible assets	83,328	358,120	441,448	83,328	364,338	447,666
Current assets/(liabilities)	<u>212,061</u>	<u>-</u>	<u>212,061</u>	<u>193,993</u>	<u>-</u>	<u>193,993</u>
	<u>295,389</u>	<u>358,120</u>	<u>653,509</u>	<u>277,321</u>	<u>364,338</u>	<u>641,659</u>

17 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).