

# THE CHRISTADELPHIAN SAMARITAN FUND

England & Wales · Charity number 1004457

## Details

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**Other names** C S F

**Status** Registered

**Legal form** Trust

**Registered** 1991-10-14

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

## Contact

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**Address** Westhaven House  
Arleston Way  
Shirley  
Solihull  
West Midlands  
B90 4LH

**Phone** 01217137100

**Website** [christadelphiansf.com](http://christadelphiansf.com)

## Activities

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**Objects:** SUCH CHARITABLE PURPOSES OUTSIDE THE CHRISTADELPHIAN BODY AND TO MAKE DONATIONS TO SUCH CHARITABLE INSTITUTION OR INSTITUTIONS OUTSIDE THE CHRISTADELPHIAN BODY AT SUCH TIME OR TIMES AND IN SUCH MANNER AS THE TRUSTEES MAY IN THEIR ABSOLUTE DISCRETION THINK FIT.

**Activities:** The trust was established to make donations to charitable organisations and to relieve persons from outside the Christadelphian community who are poor or in straitened circumstances or otherwise in need, and does respond to worldwide appeals from aid agencies, such as the Red Cross, Oxfam, Children In Need, Christian Aid, Disasters Emergency Committee etc.

## Classification

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- **How:** Makes Grants To Organisations
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

- Northern Ireland
- Scotland
- Throughout England And Wales

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£78,320	£116,466	-	-
2024-12-31	£63,363	£122,167	-	-
2023-12-31	£161,471	£140,539	-	-
2022-12-31	£247,303	£171,630	-	-
2021-12-31	£118,688	£95,393	-	-
2020-12-31	£150,809	£132,281	-	-

## Trustees

Name	Role	Appointed
ELISABETH JANE BRILEY		2013-01-25
Fiona Ruth Whittaker		2024-04-25
Gillian Margaret Nicholls		2024-04-25
John Mark Buckler		
Mark David Leinster		2019-01-24
Mark William Halstead		2016-04-27
PAULINE ELVA BROMAGE		2013-01-25
Ruth Meryl Deedman		2016-01-28

**THE CRISTADELPHIAN SAMARITAN FUND**

England & Wales - Charity number 1004457

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# Accounts

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**REGISTERED CHARITY NUMBER: 1004457**

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2025  
FOR  
CHRISTADELPHIAN SAMARITAN FUND**

**CHRISTADELPHIAN SAMARITAN FUND**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2025**

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# CHRISTADELPHIAN SAMARITAN FUND

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2025

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The trustees present their report with the financial statements of the charity for the year ended 31 December 2025. The trustees have adopted the provisions of 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

#### Objectives and aims

The trust was established to make donations to charitable organisations and to relieve persons from outside the Christadelphian community who are in poor or straitened circumstances or otherwise in need. The trust fulfils its objectives through grant making.

#### Public benefit

During the year the trust fulfilled its public benefit aims by way of its grants to various institutions from outside the Christadelphian community.

When planning grant making activities for the year, the Trustees have considered the Commission's guidance on public benefit.

#### Volunteers

The trustees are grateful for the contribution made by volunteers in assisting the trust to carry out its activities. Because of the difficulties in quantifying economic value to the volunteers' time their contribution has not been included in the statement of financial activities.

### ACHIEVEMENTS AND PERFORMANCE

The trust has continued to make grants to a range of causes, including a number of payments to appeal funds set up in response to worldwide crises, thus fulfilling its public benefit aims. The major recipients are detailed in note 5 to the accounts.

### FINANCIAL REVIEW

#### Financial position

The net expenditure for the year amounted to £38,146 (2024: £58,804) and the total fund balance carried forward at 31 December 2025 is £120,012 (2024: £158,158).

#### Reserves policy

The reserves held are £120,012. The trustees have reviewed the reserves of the charity. This review included an assessment of the probable future levels of income and expenditure and the size and nature of the reserves. The review concluded that it was likely that there would be greater demands on the charity in the future and that the size of the reserves would enable the trustees to meet these calls on the charity.

### FUTURE PLANS

The trustees intend to carry on providing grants in a manner similar to that of recent years.

## CHRISTADELPHIAN SAMARITAN FUND

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2025

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#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The trust is an unincorporated trust, constituted under a trust deed dated 31 July 1991, and is Registered Charity number 1004457.

The trustees who served during the year are shown below. The trustees are appointed by the Board of Trustees. The trustees hold meetings quarterly, where they agree the trust's overall strategy and areas of activity such as investment, grant making, reserves and risk management.

The day-to-day administration of grants etc. is carried out by the Treasurer and the Secretary.

New trustees are provided with an induction pack which contains key information about the charity. They are also given information published by the Charity Commission on the duties and responsibilities of trustees.

The trustees have identified the major risks which the trust faces and procedures have been established to manage those risks.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1004457

##### **Principal address**

Westhaven House  
Arleston Way  
Solihull  
West Midlands  
B90 4LH

##### **Trustees**

J M Buckler  
E Briley  
P Bromage  
R Deedman (Assistant Secretary)  
M Halstead (Secretary)  
M D Leinster (Treasurer)  
G M Nicholls  
F R Whittaker

##### **Independent Examiner**

Vivian Shadbolt FCA  
Prime  
Chartered Accountants  
161 Newhall Street  
Birmingham  
B3 1SW

##### **Solicitors**

Shakespeare Martineau LLP  
No. 1 Colmore Square  
Birmingham  
B4 6AA

##### **Bankers**

Caf Bank Ltd	Barclays Bank Plc
25 Kings Hill Avenue	Leicester
West Malling	LE87 2BB
Kent	
ME19 4JQ	

**CHRISTADELPHIAN SAMARITAN FUND**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2025**

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Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
M D Leinster - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
CHRISTADELPHIAN SAMARITAN FUND**

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**Independent examiner's report to the trustees of Christadelphian Samaritan Fund**

I report to the charity trustees on my examination of the accounts of Christadelphian Samaritan Fund (the Trust) for the year ended 31 December 2025.

**Responsibilities and basis of report**

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Vivian Shadbolt FCA

Prime  
Chartered Accountants  
161 Newhall Street  
Birmingham  
B3 1SW

Date: .....

**CHRISTADELPHIAN SAMARITAN FUND**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2025**

	Notes	Unrestricted fund £	Restricted funds £	<b>2025 Total funds £</b>	2024 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	<b>75,468</b>	<b>1,057</b>	<b>76,525</b>	59,842
Investment income	3	<b>1,795</b>	-	<b>1,795</b>	3,521
<b>Total</b>		<b>77,263</b>	<b>1,057</b>	<b>78,320</b>	63,363
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Grants	4	<b>113,500</b>	<b>1,057</b>	<b>114,557</b>	120,261
Expenses		<b>1,909</b>	-	<b>1,909</b>	1,906
<b>Total</b>		<b>115,409</b>	<b>1,057</b>	<b>116,466</b>	122,167
<b>NET INCOME/(EXPENDITURE)</b>		<b>(38,146)</b>	-	<b>(38,146)</b>	(58,804)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<b>158,098</b>	<b>60</b>	<b>158,158</b>	216,962
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>119,952</b>	<b>60</b>	<b>120,012</b>	158,158

The notes form part of these financial statements

**CHRISTADELPHIAN SAMARITAN FUND**

**BALANCE SHEET  
31 DECEMBER 2025**

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
<b>CURRENT ASSETS</b>					
Debtors	8	698	-	698	2,792
Cash at bank		143,434	60	143,494	157,046
		<u>144,132</u>	<u>60</u>	<u>144,192</u>	<u>159,838</u>
<b>CREDITORS</b>					
Amounts falling due within one year	9	(24,180)	-	(24,180)	(1,680)
		<u>119,952</u>	<u>60</u>	<u>120,012</u>	<u>158,158</u>
<b>NET CURRENT ASSETS</b>					
		<u>119,952</u>	<u>60</u>	<u>120,012</u>	<u>158,158</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>119,952</u>	<u>60</u>	<u>120,012</u>	<u>158,158</u>
<b>NET ASSETS</b>					
		<u>119,952</u>	<u>60</u>	<u>120,012</u>	<u>158,158</u>
<b>FUNDS</b>					
	10			119,952	158,098
Unrestricted funds				60	60
Restricted funds				<u>120,012</u>	<u>158,158</u>
<b>TOTAL FUNDS</b>					
				<u>120,012</u>	<u>158,158</u>

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

.....

M D Leinster - Trustee

.....

M Halstead - Trustee

The notes form part of these financial statements

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure. Other expenditure is included on the accruals basis.

**Governance costs**

Governance costs include all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include all costs related to the independent examiners report and other sundry expenditure

**Taxation**

The charity is exempt from tax on its charitable activities.

Irrecoverable VAT is charged to the category of expenditure for which it was incurred.

Tax recovered from voluntary income received under gift aid is recognised, where material, when the related income is receivable and is allocated to the income category to which the income relates.

**Fund accounting**

Unrestricted funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

**Volunteers**

Because of the difficulties in quantifying economic value to the volunteers' time their contribution has not been included in the statement of financial activities.

**CHRISTADELPHIAN SAMARITAN FUND**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2025**

**2. DONATIONS AND LEGACIES**

	<b>2025</b>	2024
	£	£
Ecclesial Donations	<b>41,156</b>	33,702
Individual Donations	<b>13,398</b>	12,597
Gift aid	<b>8,496</b>	13,543
Legacies	<b>13,475</b>	-
	<u><b>76,525</b></u>	<u>59,842</u>

**3. INVESTMENT INCOME**

	<b>2025</b>	2024
	£	£
Deposit account interest	<u><b>1,795</b></u>	<u>3,521</u>

**4. CHARITABLE ACTIVITIES COSTS**

	Grant funding of activities (see note 5) £	Support costs (see note 6) £	Totals £
Grants	<b>114,557</b>	-	<b>114,557</b>
Expenses	-	<b>1,909</b>	<b>1,909</b>
	<u><b>114,557</b></u>	<u><b>1,909</b></u>	<u><b>116,466</b></u>

**5. GRANTS PAYABLE**

The total grants paid to institutions during the year was as follows:

	<b>2025</b>	2024
	£	£
Action Aid	<b>2,000</b>	-
British Red Cross	<b>2,000</b>	100
Disaster Emergency Committee (DEC) - Myanmar	<b>5,250</b>	-
Eastside Community Trust	-	1,000
Medicins Sans Frontieres	<b>2,500</b>	-
Oxfam General Account	<b>2,000</b>	-
Oxfam - Bangladesh Flood Appeal	-	5,000
Oxfam - South Sudan	<b>5,000</b>	-
Oxfam -Somalia	<b>2,500</b>	-
Oxfam -Yemen	<b>2,500</b>	-
Samaritan's Purse International Ltd	<b>627</b>	-
Shelterbox - Annual grant	<b>3,000</b>	-
STFC Philanthropy	<b>2,500</b>	-
STFC Philanthropy - Gaza Israel	<b>180</b>	5,760
The Trussell Trust	<b>5,000</b>	-
Unicef - Ukraine	<b>2,000</b>	-
Other	<b>77,500</b>	108,401
	<u><b>77,500</b></u>	<u>108,401</u>

**CHRISTADELPHIAN SAMARITAN FUND**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2025**

**5. GRANTS PAYABLE - continued**

	<b>114,557</b>	120,261
	<u>114,557</u>	<u>120,261</u>

**6. SUPPORT COSTS**

	Finance £	Governance costs £	Totals £
Expenses	<b>63</b>	<b>1,846</b>	<b>1,909</b>
	<u>63</u>	<u>1,846</u>	<u>1,909</u>

Support costs, included in the above, are as follows:

**Finance**

	2025 Expenses £	2024 Total activities £
Bank charges	<b>63</b>	<b>60</b>
	<u>63</u>	<u>60</u>

**Governance costs**

	2025 Expenses £	2024 Total activities £
Sundries	<b>166</b>	<b>166</b>
Independent examination	<b>1,680</b>	<b>1,680</b>
	<u>1,846</u>	<u>1,846</u>

**7. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2025 nor for the year ended 31 December 2024.

CHRISTADELPHIAN SAMARITAN FUND

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2025

<b>8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>
Gift Aid Debtor		<b>698</b>	<b>2,792</b>
		<u><u>        </u></u>	<u><u>        </u></u>
<b>9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>
Grants Payable		<b>22,500</b>	<b>-</b>
Accrued expenses		<b>1,680</b>	<b>1,680</b>
		<u><u>        </u></u>	<u><u>        </u></u>
		<b>24,180</b>	<b>1,680</b>
		<u><u>        </u></u>	<u><u>        </u></u>
<b>10. MOVEMENT IN FUNDS</b>			
		Net	At
	At 1.1.25	movement	31.12.25
	£	in funds	£
		£	
<b>Unrestricted funds</b>			
General fund	<b>158,098</b>	<b>(38,146)</b>	<b>119,952</b>
<b>Restricted funds</b>			
Morocco/Libya/Gaza	<b>60</b>	<b>-</b>	<b>60</b>
	<u><u>        </u></u>	<u><u>        </u></u>	<u><u>        </u></u>
<b>TOTAL FUNDS</b>	<b>158,158</b>	<b>(38,146)</b>	<b>120,012</b>
	<u><u>        </u></u>	<u><u>        </u></u>	<u><u>        </u></u>

Net movement in funds, included in the above are as follows:

	Incoming	Resources	Movement
	resources	expended	in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	<b>77,263</b>	<b>(115,409)</b>	<b>(38,146)</b>
<b>Restricted funds</b>			
Morocco/Libya/Gaza	<b>180</b>	<b>(180)</b>	<b>-</b>
Myanmar Earthquake	<b>250</b>	<b>(250)</b>	<b>-</b>
Jamaica	<b>627</b>	<b>(627)</b>	<b>-</b>
	<u><u>        </u></u>	<u><u>        </u></u>	<u><u>        </u></u>
	<b>1,057</b>	<b>(1,057)</b>	<b>-</b>
<b>TOTAL FUNDS</b>	<b>78,320</b>	<b>(116,466)</b>	<b>(38,146)</b>
	<u><u>        </u></u>	<u><u>        </u></u>	<u><u>        </u></u>

**CHRISTADELPHIAN SAMARITAN FUND**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2025**

**10. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
<b>Unrestricted funds</b>			
General fund	216,962	(58,864)	158,098
<b>Restricted funds</b>			
Morocco/Libya/Gaza	-	60	60
<b>TOTAL FUNDS</b>	<u>216,962</u>	<u>(58,804)</u>	<u>158,158</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	62,543	(121,407)	(58,864)
<b>Restricted funds</b>			
Morocco/Libya/Gaza	820	(760)	60
<b>TOTAL FUNDS</b>	<u>63,363</u>	<u>(122,167)</u>	<u>(58,804)</u>

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2025.

# Virtual Cabinet Portal Digital Signatures

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## Signature 1

Signed by Mark Leinster using authentication code UVM0NGIIZVRQIXR1 at IP address 46.255.112.101, on 2026/05/26 14:23:17 Z.

Mark Leinster's e-mail address is: [Mark.Leinster@ehsmith.co.uk](mailto:Mark.Leinster@ehsmith.co.uk).

## Signature 2

Signed by Mark Halstead using authentication code OFF4KXlxQVNPb3dK at IP address 84.70.21.175, on 2026/05/27 06:38:03 Z.

Mark Halstead's e-mail address is: [mark.trustee@outlook.com](mailto:mark.trustee@outlook.com).

**THE CRISTADELPHIAN SAMARITAN FUND**

England & Wales - Charity number 1004457

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# Accounts

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**REGISTERED CHARITY NUMBER: 1004457**

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024  
FOR  
CHRISTADELPHIAN SAMARITAN FUND**

**CHRISTADELPHIAN SAMARITAN FUND**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

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## **CHRISTADELPHIAN SAMARITAN FUND**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024**

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The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of 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**

##### **Objectives and aims**

The trust was established to make donations to charitable organisations and to relieve persons from outside the Christadelphian community who are in poor or straitened circumstances or otherwise in need. The trust fulfils its objectives through grant making.

##### **Public benefit**

During the year the trust fulfilled its public benefit aims by way of its grants to various institutions from outside the Christadelphian community.

When planning grant making activities for the year, the Trustees have considered the Commission's guidance on public benefit.

##### **Volunteers**

The trustees are grateful for the contribution made by volunteers in assisting the trust to carry out its activities. Because of the difficulties in quantifying economic value to the volunteers' time their contribution has not been included in the statement of financial activities.

#### **ACHIEVEMENT AND PERFORMANCE**

The trust has continued to make grants to a range of causes, including a number of payments to appeal funds set up in response to worldwide crises, thus fulfilling its public benefit aims. The major recipients are detailed in note 5 to the accounts.

#### **FINANCIAL REVIEW**

##### **Financial position**

The net incoming resources of the unrestricted fund for the year amounted to a deficit of £58,804 (2023: £19,737 surplus) and the total fund balance carried forward at 31 December 2024 is £158,158 (2023: £216,692).

##### **Reserves policy**

The reserves held are £158,158. The trustees have reviewed the reserves of the charity. This review included an assessment of the probable future levels of income and expenditure and the size and nature of the reserves. The review concluded that it was likely that there would be greater demands on the charity in the future and that the size of the reserves would enable the trustees to meet these calls on the charity.

##### **FUTURE PLANS**

The trustees intend to carry on providing grants in a manner similar to that of recent years.

## **CHRISTADELPHIAN SAMARITAN FUND**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024**

---

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The trust is an unincorporated trust, constituted under a trust deed dated 31 July 1991, and is Registered Charity number 1004457.

The trustees who served during the year are shown below. The trustees are appointed by the Board of Trustees. The trustees hold meetings quarterly, where they agree the trust's overall strategy and areas of activity such as investment, grant making, reserves and risk management.

The day-to-day administration of grants etc. is carried out by the Treasurer and the Secretary.

New trustees are provided with an induction pack which contains key information about the charity. They are also given information published by the Charity Commission on the duties and responsibilities of trustees.

The trustees have identified the major risks which the trust faces and procedures have been established to manage those risks.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1004457

##### **Principal address**

Westhaven House  
Arlaston Way  
Solihull  
West Midlands  
B90 4LH

##### **Trustees**

D P Ensell (resigned 25/4/24)  
J M Buckler  
R Miles (resigned 25/4/24)  
E Briley  
P Bromage  
R Deedman (Assistant Secretary)  
M Halstead (Secretary)  
M D Leinster (Treasurer)  
G M Nicholls (appointed 25/4/24)  
F R Whittaker (appointed 25/4/24)

##### **Independent Examiner**

Vivian Shadbolt FCA  
Prime  
Chartered Accountants  
161 Newhall Street  
Birmingham  
B3 1SW

##### **Solicitors**

Shakespeare Martineau LLP  
No. 1 Colmore Square  
Birmingham  
B4 6AA

**CHRISTADELPHIAN SAMARITAN FUND**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2024**

---

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Bankers**

Caf Bank Ltd	Barclays Bank Plc
25 Kings Hill Avenue	Leicester
West Malling	LE87 2BB
Kent	
ME19 4JQ	

Approved by order of the board of trustees on ..... 01 05 2025 ..... and signed on its behalf by:

*Md Leinster*

.....  
M D Leinster - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
CHRISTADELPHIAN SAMARITAN FUND**

---

**Independent examiner's report to the trustees of Christadelphian Samaritan Fund**

I report to the charity trustees on my examination of the accounts of Christadelphian Samaritan Fund (the Trust) for the year ended 31 December 2024.

**Responsibilities and basis of report**

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Vivian Shadbolt FCA

Prime  
Chartered Accountants  
161 Newhall Street  
Birmingham  
B3 1SW

Date: 09/06/2025

**CHRISTADELPHIAN SAMARITAN FUND**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2024**

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	59,022	820	59,842	187,159
Investment income	3	3,521	-	3,521	2,647
<b>Total</b>		<b>62,543</b>	<b>820</b>	<b>63,363</b>	<b>189,806</b>
<b>EXPENDITURE ON</b>					
Raising funds		-	-	-	2,150
<b>Charitable activities</b>					
Grants	4	119,501	760	120,261	168,069
Expenses		1,906	-	1,906	-
<b>Total</b>		<b>121,407</b>	<b>760</b>	<b>122,167</b>	<b>170,219</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(58,864)</b>	<b>60</b>	<b>(58,804)</b>	<b>19,587</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		216,962	-	216,962	197,375
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>158,098</b>	<b>60</b>	<b>158,158</b>	<b>216,962</b>

The notes form part of these financial statements

**CHRISTADELPHIAN SAMARITAN FUND**

**BALANCE SHEET  
31 DECEMBER 2024**

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>CURRENT ASSETS</b>					
Debtors	8	2,792	-	2,792	4,472
Cash at bank		156,986	60	157,046	214,110
		<u>159,778</u>	<u>60</u>	<u>159,838</u>	<u>218,582</u>
<b>CREDITORS</b>					
Amounts falling due within one year	9	(1,680)	-	(1,680)	(1,620)
		<u>158,098</u>	<u>60</u>	<u>158,158</u>	<u>216,962</u>
<b>NET CURRENT ASSETS</b>					
		<u>158,098</u>	<u>60</u>	<u>158,158</u>	<u>216,962</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>158,098</u>	<u>60</u>	<u>158,158</u>	<u>216,962</u>
<b>NET ASSETS</b>					
		<u>158,098</u>	<u>60</u>	<u>158,158</u>	<u>216,962</u>
<b>FUNDS</b>					
Unrestricted funds	10			158,098	216,962
Restricted funds				60	-
<b>TOTAL FUNDS</b>					
				<u>158,158</u>	<u>216,962</u>

The financial statements were approved by the Board of Trustees and authorised for issue on .....01.05.2025..... and were signed on its behalf by:

*M D Leinster*

.....  
M D Leinster - Trustee

*M Halstead*

.....  
M Halstead - Trustee

The notes form part of these financial statements

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure. Other expenditure is included on the accruals basis.

**Governance costs**

Governance costs include all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include all costs related to the independent examiners report and other sundry expenditure

**Taxation**

The charity is exempt from tax on its charitable activities.

Irrecoverable VAT is charged to the category of expenditure for which it was incurred.

Tax recovered from voluntary income received under gift aid is recognised, where material, when the related income is receivable and is allocated to the income category to which the income relates.

**Fund accounting**

Unrestricted funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

**Volunteers**

Because of the difficulties in quantifying economic value to the volunteers' time their contribution has not been included in the statement of financial activities.

**CHRISTADELPHIAN SAMARITAN FUND**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**2. DONATIONS AND LEGACIES**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Ecclesial Donations	<b>33,702</b>	55,614
Individual Donations	<b>12,597</b>	76,214
Gift aid	<b>13,543</b>	17,096
Legacies	-	38,235
	<b><u>59,842</u></b>	<b><u>187,159</u></b>

**3. INVESTMENT INCOME**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Deposit account interest	<b><u>3,521</u></b>	<b><u>2,647</u></b>

**4. CHARITABLE ACTIVITIES COSTS**

	Grant funding of activities (see note 5)	Support costs (see note 6)	Totals
	£	£	£
Grants	<b>120,261</b>	-	<b>120,261</b>
Expenses	-	<b>1,906</b>	<b>1,906</b>
	<b><u>120,261</u></b>	<b><u>1,906</u></b>	<b><u>122,167</u></b>

**5. GRANTS PAYABLE**

The total grants paid to institutions during the year was as follows:

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Action Aid	-	2,000
British Red Cross	<b>100</b>	2,000
British Red Cross - Gaza Morocco Libya	-	450
British Red Cross - Moroccan Earthquake Appeal	-	5,300
British Red Cross - Pakistan	-	173
British Red Cross - Turkey	-	261
British Red Cross - Ukraine	-	30
Children of Peace	-	1,875
Disaster Emergency Committee (DEC) - Pakistan Floods	-	60
Disaster Emergency Committee (DEC) - Turkey/Syria Earthquake	-	3,415
Eastside Community Trust	<b>1,000</b>	-
IRC - Iranian Relief	-	1,808
Magen David Adom	-	5,000
Malawi Relief Fund	-	300
Oxfam	-	2,000
Oxfam - Bangladesh Flood Appeal	<b>5,000</b>	-
Oxfam - Turkey/Syria Earthquake	-	17,322
Relief International - Iran	-	2,021
ShelterBox Trust	-	3,000

**CHRISTADELPHIAN SAMARITAN FUND**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**5. GRANTS PAYABLE - continued**

ShelterBox Trust - Libya Flood Appeal	-	5,700
ShelterBox Trust - Turkey/Syria Earthquake	-	12,328
STFC Philanthropy	-	2,000
STFC Philanthropy - Gaza Israel	<b>5,760</b>	5,000
The Trussell Trust	-	5,000
The United Kingdom Commit	-	2,000
Unicef - Ukraine	-	50
Unicef - Yemen	-	245
Other	<b>108,401</b>	88,731
	<u><b>120,261</b></u>	<u>168,069</u>

**6. SUPPORT COSTS**

	Finance £	Governance costs £	Totals £
Expenses	<u><b>60</b></u>	<u><b>1,846</b></u>	<u><b>1,906</b></u>

Support costs, included in the above, are as follows:

**Finance**

	2024 Expenses £	2023 Total activities £
Bank charges	<u><b>60</b></u>	<u><b>34</b></u>

**Governance costs**

	2024 Expenses £	2023 Total activities £
Sundries	<b>166</b>	<b>116</b>
Independent examination	<b>1,680</b>	<b>2,000</b>
	<u><b>1,846</b></u>	<u><b>2,116</b></u>

**CHRISTADELPHIAN SAMARITAN FUND**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**7. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

**8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Gift Aid Debtor	<b>2,792</b>	<b>4,472</b>
	<u>          </u>	<u>          </u>

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Accrued expenses	<b>1,680</b>	<b>1,620</b>
	<u>          </u>	<u>          </u>

**10. MOVEMENT IN FUNDS**

	At 1.1.24	Net movement	At
	£	in funds	31.12.24
		£	£
<b>Unrestricted funds</b>			
General fund	<b>216,962</b>	<b>(58,864)</b>	<b>158,098</b>
<b>Restricted funds</b>			
Morocco/Libya/Gaza	-	<b>60</b>	<b>60</b>
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<b>216,962</b>	<b>(58,804)</b>	<b>158,158</b>
	<u>          </u>	<u>          </u>	<u>          </u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	<b>62,543</b>	<b>(121,407)</b>	<b>(58,864)</b>
<b>Restricted funds</b>			
Morocco/Libya/Gaza	<b>820</b>	<b>(760)</b>	<b>60</b>
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<b>63,363</b>	<b>(122,167)</b>	<b>(58,804)</b>
	<u>          </u>	<u>          </u>	<u>          </u>

**CHRISTADELPHIAN SAMARITAN FUND**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**10. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.1.23 £	Net movement in funds £	Transfers between funds £	At 31.12.23 £
<b>Unrestricted funds</b>				
General fund	197,225	20,932	(1,195)	216,962
<b>Restricted funds</b>				
Disaster Emergency Committee - Pakistan Floods	-	(60)	60	-
Shelter	150	(150)	-	-
Children of Peace	-	(375)	375	-
Iran	-	(75)	75	-
Morocco/Libya/Gaza	-	(250)	250	-
Turkey/Syria Earthquake	-	(435)	435	-
	<u>150</u>	<u>(1,345)</u>	<u>1,195</u>	<u>-</u>
<b>TOTAL FUNDS</b>	<u>197,375</u>	<u>19,587</u>	<u>-</u>	<u>216,962</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	161,471	(140,539)	20,932
<b>Restricted funds</b>			
Disaster Emergency Committee - Pakistan Floods	173	(233)	(60)
Save The Children - Yemen Crisis	245	(245)	-
Shelter	-	(150)	(150)
Ukraine	80	(80)	-
Children of Peace	1,500	(1,875)	(375)
Iran	1,946	(2,021)	(75)
Malawi	300	(300)	-
Morocco/Libya/Gaza	1,200	(1,450)	(250)
Turkey/Syria Earthquake	22,891	(23,326)	(435)
	<u>28,335</u>	<u>(29,680)</u>	<u>(1,345)</u>
<b>TOTAL FUNDS</b>	<u>189,806</u>	<u>(170,219)</u>	<u>19,587</u>

**CHRISTADELPHIAN SAMARITAN FUND**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2024**

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**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2024.

**THE CRISTADELPHIAN SAMARITAN FUND**

England & Wales - Charity number 1004457

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# Accounts

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**REGISTERED CHARITY NUMBER: 1004457**

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023  
FOR  
CHRISTADELPHIAN SAMARITAN FUND**

**CHRISTADELPHIAN SAMARITAN FUND**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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<b>Independent Examiner's Report</b>	4
<b>Statement of Financial Activities</b>	5
<b>Balance Sheet</b>	6
<b>Notes to the Financial Statements</b>	7 to 13

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## **CHRISTADELPHIAN SAMARITAN FUND**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023**

---

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of 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**

##### **Objectives and aims**

The trust was established to make donations to charitable organisations and to relieve persons from outside the Christadelphian community who are in poor or straitened circumstances or otherwise in need. The trust fulfils its objectives through grant making.

##### **Public benefit**

During the year the trust fulfilled its public benefit aims by way of its grants to various institutions from outside the Christadelphian community.

When planning grant making activities for the year, the Trustees have considered the Commission's guidance on public benefit.

##### **Volunteers**

The trustees are grateful for the contribution made by volunteers in assisting the trust to carry out its activities. Because of the difficulties in quantifying economic value to the volunteers' time their contribution has not been included in the statement of financial activities.

#### **ACHIEVEMENT AND PERFORMANCE**

The trust has continued to make grants to a range of causes, including a number of payments to appeal funds set up in response to worldwide crises, thus fulfilling its public benefit aims. The major recipients are detailed in note 5 to the accounts.

#### **FINANCIAL REVIEW**

##### **Financial position**

The net incoming resources of the unrestricted fund for the year amounted to £19,737 and the total fund balance carried forward at 31 December 2023 is £216,962.

##### **Reserves policy**

The reserves held are £216,962. The trustees have reviewed the reserves of the charity. This review included an assessment of the probable future levels of income and expenditure and the size and nature of the reserves. The review concluded that it was likely that there would be greater demands on the charity in the future and that the size of the reserves would enable the trustees to meet these calls on the charity.

##### **FUTURE PLANS**

The trustees intend to carry on providing grants in a manner similar to that of recent years.

## **CHRISTADELPHIAN SAMARITAN FUND**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023**

---

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The trust is an unincorporated trust, constituted under a trust deed dated 31 July 1991, and is Registered Charity number 1004457.

The trustees who served during the year are shown below. The trustees are appointed by the Board of Trustees. The trustees hold meetings quarterly, where they agree the trust's overall strategy and areas of activity such as investment, grant making, reserves and risk management.

The day-to-day administration of grants etc. is carried out by the Treasurer and the Secretary.

New trustees are provided with an induction pack which contains key information about the charity. They are also given information published by the Charity Commission on the duties and responsibilities of trustees.

The trustees have identified the major risks which the trust faces and procedures have been established to manage those risks.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1004457

##### **Principal address**

Westhaven House  
Arleston Way  
Solihull  
West Midlands  
B90 4LH

##### **Trustees**

D P Ensell (Treasurer)  
J M Buckler  
R Miles  
E Briley  
P Bromage  
R Deedman (Assistant Secretary)  
M Halstead (Secretary)  
M D Leinster

##### **Independent Examiner**

M Davies FCA  
Prime  
Chartered Accountants  
161 Newhall Street  
Birmingham  
B3 1SW

##### **Solicitors**

Shakespeare Martineau LLP  
No. 1 Colmore Square  
Birmingham  
B4 6AA

##### **Bankers**

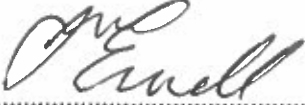
Caf Bank Ltd	Barclays Bank Plc
25 Kings Hill Avenue	Leicester
West Malling	LE87 2BB
Kent	
ME19 4JQ	

**CHRISTADELPHIAN SAMARITAN FUND**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2023**

---

Approved by order of the board of trustees on 25th April 2024 and signed on its behalf by:



.....  
D P Ensell - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
CHRISTADELPHIAN SAMARITAN FUND**

---

**Independent examiner's report to the trustees of Christadelphian Samaritan Fund**

I report to the charity trustees on my examination of the accounts of Christadelphian Samaritan Fund (the Trust) for the year ended 31 December 2023.

**Responsibilities and basis of report**

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

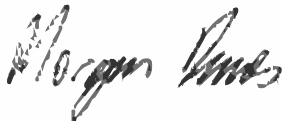
I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



M Davies FCA

Prime  
Chartered Accountants  
161 Newhall Street  
Birmingham  
B3 1SW

Date: 14.06.2024

**CHRISTADELPHIAN SAMARITAN FUND**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	158,824	28,335	187,159	247,006
Investment income	3	2,647	-	2,647	297
<b>Total</b>		<b>161,471</b>	<b>28,335</b>	<b>189,806</b>	<b>247,303</b>
<b>EXPENDITURE ON</b>					
Raising funds		2,150	-	2,150	-
<b>Charitable activities</b>					
Grants	4	138,389	29,680	168,069	168,647
Expenses		-	-	-	1,822
Other		-	-	-	1,161
<b>Total</b>		<b>140,539</b>	<b>29,680</b>	<b>170,219</b>	<b>171,630</b>
<b>NET INCOME/(EXPENDITURE)</b>					
Transfers between funds	10	20,932 (1,195)	(1,345) 1,195	19,587 -	75,673 -
<b>Net movement in funds</b>		<b>19,737</b>	<b>(150)</b>	<b>19,587</b>	<b>75,673</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		197,225	150	197,375	121,702
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>216,962</b>	<b>-</b>	<b>216,962</b>	<b>197,375</b>

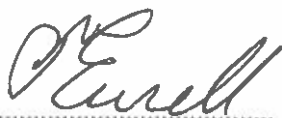
The notes form part of these financial statements

**CHRISTADELPHIAN SAMARITAN FUND**

**BALANCE SHEET  
31 DECEMBER 2023**

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>CURRENT ASSETS</b>					
Debtors	8	4,472	-	4,472	6,395
Cash at bank		214,110	-	214,110	192,130
		<u>218,582</u>	<u>-</u>	<u>218,582</u>	<u>198,525</u>
<b>CREDITORS</b>					
Amounts falling due within one year	9	(1,620)	-	(1,620)	(1,150)
		<u>216,962</u>	<u>-</u>	<u>216,962</u>	<u>197,375</u>
<b>NET CURRENT ASSETS</b>					
		<u>216,962</u>	<u>-</u>	<u>216,962</u>	<u>197,375</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>216,962</u>	<u>-</u>	<u>216,962</u>	<u>197,375</u>
<b>NET ASSETS</b>					
		<u>216,962</u>	<u>-</u>	<u>216,962</u>	<u>197,375</u>
<b>FUNDS</b>					
Unrestricted funds	10			216,962	197,225
Restricted funds				-	150
<b>TOTAL FUNDS</b>				<u>216,962</u>	<u>197,375</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 25th April 2024 and were signed on its behalf by:



.....  
D P Ensell - Trustee



.....  
M Halstead - Trustee

The notes form part of these financial statements

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure. Other expenditure is included on the accruals basis.

**Governance costs**

Governance costs include all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include all costs related to the independent examiners report and other sundry expenditure

**Taxation**

The charity is exempt from tax on its charitable activities.

Irrecoverable VAT is charged to the category of expenditure for which it was incurred.

Tax recovered from voluntary income received under gift aid is recognised, where material, when the related income is receivable and is allocated to the income category to which the income relates.

**Fund accounting**

Unrestricted funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

**Volunteers**

Because of the difficulties in quantifying economic value to the volunteers' time their contribution has not been included in the statement of financial activities.

**CHRISTADELPHIAN SAMARITAN FUND**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**2. DONATIONS AND LEGACIES**

	<b>2023</b>	2022
	<b>£</b>	£
Ecclesial Donations	<b>55,614</b>	162,637
Individual Donations	<b>76,214</b>	36,906
Gift aid	<b>17,096</b>	20,578
Legacies	<b>38,235</b>	26,885
	<u><b>187,159</b></u>	<u>247,006</u>

**3. INVESTMENT INCOME**

	<b>2023</b>	2022
	<b>£</b>	£
Deposit account interest	<b>2,647</b>	297
	<u><b>2,647</b></u>	<u>297</u>

**4. CHARITABLE ACTIVITIES COSTS**

Grants		Grant funding of activities (see note 5) £ <u><b>168,069</b></u>
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**CHRISTADELPHIAN SAMARITAN FUND**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**5. GRANTS PAYABLE**

The total grants paid to institutions during the year was as follows:

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Action Aid	<b>2,000</b>	2,000
British Red Cross	<b>2,000</b>	2,000
British Red Cross - Gaza Morocco Libya	<b>450</b>	-
British Red Cross - Moroccan Earthquake Appeal	<b>5,300</b>	-
British Red Cross - Pakistan	<b>173</b>	-
British Red Cross - Turkey	<b>261</b>	-
British Red Cross - Ukraine	<b>30</b>	-
Children of Peace	<b>1,875</b>	-
Disaster Emergency Committee - Pakistan Floods	<b>60</b>	8,904
Disaster Emergency Committee - Turkey/Syria Earthquake	<b>3,415</b>	-
Disaster Emergency Committee - Ukraine	-	13,041
IRC - Iranian Relief	<b>1,808</b>	-
Magen David Adom	<b>5,000</b>	-
Malawi Relief Fund	<b>300</b>	-
Oxfam	<b>2,000</b>	2,000
Oxfam - East Africa	-	10,000
Oxfam - Somalia	-	5,000
Oxfam - Turkey/Syria Earthquake	<b>17,322</b>	-
Relief International - Iran	<b>2,021</b>	-
Save The Children	-	2,000
Save The Children - Afghanistan	-	7,002
Save The Children - East Africa Famine	-	800
ShelterBox Trust	<b>3,000</b>	3,000
Shelterbox Trust - Libya Flood Appeal	<b>5,700</b>	-
Shelterbox Trust - Turkey/Syria Earthquake	<b>12,328</b>	-
STFC Philanthropy	<b>2,000</b>	-
STFC Philanthropy - Gaza Israel	<b>5,000</b>	-
The Trussell Trust	<b>5,000</b>	5000
The United Kingdom Commit	<b>2,000</b>	-
Unicef	-	2,000
Unicef - Ukraine	<b>50</b>	-
Unicef - Yemen	<b>245</b>	-
Water Aid	-	200
Other	<b>88,731</b>	99,700
	<b>168,069</b>	<b>168,647</b>

**CHRISTADELPHIAN SAMARITAN FUND**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**6. SUPPORT COSTS**

	Finance £	Governance costs £	Totals £
Other trading activities	<u>34</u>	<u>2,116</u>	<u>2,150</u>

Support costs, included in the above, are as follows:

**Finance**

	2023 Other trading activities £	2022 Total activities £
Bank charges	<u>34</u>	<u>131</u>

**Governance costs**

	2023 Other trading activities £	2022 Total activities £
Sundries	116	1,516
Independent examination	2,000	1,161
Legal fees	-	175
	<u>2,116</u>	<u>2,852</u>

**7. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

**8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Other debtors	-	1,915
Income Tax Debtor	<u>4,472</u>	<u>4,480</u>
	<u>4,472</u>	<u>6,395</u>

**CHRISTADELPHIAN SAMARITAN FUND**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Accrued expenses	<u>1,620</u>	<u>1,150</u>

**10. MOVEMENT IN FUNDS**

	At 1.1.23 £	Net movement in funds £	Transfers between funds £	At 31.12.23 £
<b>Unrestricted funds</b>				
General fund	197,225	20,932	(1,195)	216,962
<b>Restricted funds</b>				
Disaster Emergency Committee -				
Pakistan Floods	-	(60)	60	-
Shelter	150	(150)	-	-
Children of Peace	-	(375)	375	-
Iran	-	(75)	75	-
Morocco/Libya/Gaza	-	(250)	250	-
Turkey/Syria Earthquake	-	(435)	435	-
	<u>150</u>	<u>(1,345)</u>	<u>1,195</u>	<u>-</u>
<b>TOTAL FUNDS</b>	<u>197,375</u>	<u>19,587</u>	<u>-</u>	<u>216,962</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	161,471	(140,539)	20,932
<b>Restricted funds</b>			
Disaster Emergency Committee -			
Pakistan Floods	173	(233)	(60)
Save The Children - Yemen Crisis	245	(245)	-
Shelter	-	(150)	(150)
Ukraine	80	(80)	-
Children of Peace	1,500	(1,875)	(375)
Iran	1,946	(2,021)	(75)
Malawi	300	(300)	-
Morocco/Libya/Gaza	1,200	(1,450)	(250)
Turkey/Syria Earthquake	22,891	(23,326)	(435)
	<u>28,335</u>	<u>(29,680)</u>	<u>(1,345)</u>
<b>TOTAL FUNDS</b>	<u>189,806</u>	<u>(170,219)</u>	<u>19,587</u>

**CHRISTADELPHIAN SAMARITAN FUND**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**10. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.1.22 £	Net movement in funds £	Transfers between funds £	At 31.12.22 £
<b>Unrestricted funds</b>				
General fund	121,702	75,913	(390)	197,225
<b>Restricted funds</b>				
Disaster Emergency Committee - Pakistan Floods	-	(297)	297	-
Shelter	-	150	-	150
Ukraine	-	(93)	93	-
	-	(240)	390	150
<b>TOTAL FUNDS</b>	<b>121,702</b>	<b>75,673</b>	<b>-</b>	<b>197,375</b>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	227,596	(151,683)	75,913
<b>Restricted funds</b>			
Disaster Emergency Committee - Pakistan Floods	3,607	(3,904)	(297)
Save The Children - Afghanistan	2,002	(2,002)	-
Save The Children - East Africa Famine	800	(800)	-
Shelter	150	-	150
Ukraine	12,948	(13,041)	(93)
Wateraid	200	(200)	-
	19,707	(19,947)	(240)
<b>TOTAL FUNDS</b>	<b>247,303</b>	<b>(171,630)</b>	<b>75,673</b>

**CHRISTADELPHIAN SAMARITAN FUND**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2023.

**THE CRISTADELPHIAN SAMARITAN FUND**

England & Wales - Charity number 1004457

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# Accounts

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**REGISTERED CHARITY NUMBER: 1004457**

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022  
FOR  
CHRISTADELPHIAN SAMARITAN FUND**

**CHRISTADELPHIAN SAMARITAN FUND**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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	<b>Page</b>
<b>Report of the Trustees</b>	1 to 3
<b>Independent Examiner's Report</b>	4
<b>Statement of Financial Activities</b>	5
<b>Balance Sheet</b>	6
<b>Notes to the Financial Statements</b>	7 to 12

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## **CHRISTADELPHIAN SAMARITAN FUND**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022**

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The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of 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**

##### **Objectives and aims**

The trust was established to make donations to charitable organisations and to relieve persons from outside the Christadelphian community who are in poor or straitened circumstances or otherwise in need. The trust fulfils its objectives through grant making.

##### **Public benefit**

During the year the trust fulfilled its public benefit aims by way of its grants to various institutions from outside the Christadelphian community.

When planning grant making activities for the year, the Trustees have considered the Commission's guidance on public benefit.

##### **Volunteers**

The trustees are grateful for the contribution made by volunteers in assisting the trust to carry out its activities. Because of the difficulties in quantifying economic value to the volunteers' time their contribution has not been included in the statement of financial activities.

#### **ACHIEVEMENT AND PERFORMANCE**

The trust has continued to make grants to a range of causes, including a number of payments to appeal funds set up in response to worldwide crises, thus fulfilling its public benefit aims. The major recipients are detailed in note 5 to the accounts.

#### **FINANCIAL REVIEW**

##### **Financial position**

The net incoming resources of the unrestricted fund for the year amounted to £75,523 and the total fund balance carried forward at 31 December 2022 is £197,375.

##### **Reserves policy**

The reserves held are £197,375. The trustees have reviewed the reserves of the charity. This review included an assessment of the probable future levels of income and expenditure and the size and nature of the reserves. The review concluded that it was likely that there would be greater demands on the charity in the future and that the size of the reserves would enable the trustees to meet these calls on the charity.

##### **FUTURE PLANS**

The trustees intend to carry on providing grants in a manner similar to that of recent years.

## **CHRISTADELPHIAN SAMARITAN FUND**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022**

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#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The trust is an unincorporated trust, constituted under a trust deed dated 31 July 1991, and is Registered Charity number 1004457.

The trustees who served during the year are shown below. The trustees are appointed by the Board of Trustees. The trustees hold meetings quarterly, where they agree the trust's overall strategy and areas of activity such as investment, grant making, reserves and risk management.

The day-to-day administration of grants etc. is carried out by the Treasurer and the Secretary.

New trustees are provided with an induction pack which contains key information about the charity. They are also given information published by the Charity Commission on the duties and responsibilities of trustees.

The trustees have identified the major risks which the trust faces and procedures have been established to manage those risks.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1004457

##### **Principal address**

Westhaven House  
Arleston Way  
Solihull  
West Midlands  
B90 4LH

##### **Trustees**

D P Ensell (Treasurer)  
J M Buckler  
R Miles  
E Briley  
P Bromage  
R Deedman (Assistant Secretary)  
M Halstead (Secretary)  
M D Leinster

##### **Independent Examiner**

L M Dudley FCCA  
Prime  
Chartered Accountants  
161 Newhall Street  
Birmingham  
B3 1SW

##### **Solicitors**

Shakespeare Martineau LLP  
No. 1 Colmore Square  
Birmingham  
B4 6AA

##### **Bankers**

Caf Bank Ltd	Barclays Bank Plc
25 Kings Hill Avenue	Leicester
West Malling	LE87 2BB
Kent	
ME19 4JQ	

**CHRISTADELPHIAN SAMARITAN FUND**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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Approved by order of the board of trustees on .....27/4/23..... and signed on its behalf by:



.....  
D P Ensell - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
CHRISTADELPHIAN SAMARITAN FUND**

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**Independent examiner's report to the trustees of Christadelphian Samaritan Fund**

I report to the charity trustees on my examination of the accounts of Christadelphian Samaritan Fund (the Trust) for the year ended 31 December 2022.

**Responsibilities and basis of report**

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

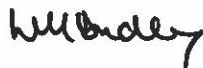
I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



L M Dudley FCCA

Prime  
Chartered Accountants  
161 Newhall Street  
Birmingham  
B3 1SW

Date: 5 May 2023

**CHRISTADELPHIAN SAMARITAN FUND**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	227,299	19,707	247,006	120,659
Investment income	3	297	-	297	9
<b>Total</b>		<b>227,596</b>	<b>19,707</b>	<b>247,303</b>	<b>120,668</b>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Grants	4	148,700	19,947	168,647	95,980
Expenses		1,822	-	1,822	378
Other		1,161	-	1,161	1,015
<b>Total</b>		<b>151,683</b>	<b>19,947</b>	<b>171,630</b>	<b>97,373</b>
<b>NET INCOME/(EXPENDITURE)</b>					
Transfers between funds	10	75,913 (390)	(240) 390	75,673 -	23,295 -
<b>Net movement in funds</b>		<b>75,523</b>	<b>150</b>	<b>75,673</b>	<b>23,295</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		121,702	-	121,702	98,407
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>197,225</b>	<b>150</b>	<b>197,375</b>	<b>121,702</b>

The notes form part of these financial statements

**CHRISTADELPHIAN SAMARITAN FUND**


**BALANCE SHEET  
31 DECEMBER 2022**

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>CURRENT ASSETS</b>					
Debtors	8	6,395	-	6,395	5,854
Cash at bank		191,980	150	192,130	116,893
		<u>198,375</u>	<u>150</u>	<u>198,525</u>	<u>122,747</u>
<b>CREDITORS</b>					
Amounts falling due within one year	9	(1,150)	-	(1,150)	(1,045)
		<u>197,225</u>	<u>150</u>	<u>197,375</u>	<u>121,702</u>
<b>NET CURRENT ASSETS</b>					
		<u>197,225</u>	<u>150</u>	<u>197,375</u>	<u>121,702</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>197,225</u>	<u>150</u>	<u>197,375</u>	<u>121,702</u>
<b>NET ASSETS</b>					
		<u>197,225</u>	<u>150</u>	<u>197,375</u>	<u>121,702</u>
<b>FUNDS</b>					
	10			197,225	121,702
Unrestricted funds				150	-
Restricted funds				<u>197,375</u>	<u>121,702</u>
<b>TOTAL FUNDS</b>					
				<u>197,375</u>	<u>121,702</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 27/12/23 and were signed on its behalf by:



.....  
D P Ensell - Trustee



.....  
M Halstead - Trustee

The notes form part of these financial statements

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure. Other expenditure is included on the accruals basis.

**Governance costs**

Governance costs include all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include all costs related to the independent examiners report and other sundry expenditure

**Taxation**

The charity is exempt from tax on its charitable activities.

Irrecoverable VAT is charged to the category of expenditure for which it was incurred.

Tax recovered from voluntary income received under gift aid is recognised, where material, when the related income is receivable and is allocated to the income category to which the income relates.

**Fund accounting**

Unrestricted funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

**Volunteers**

Because of the difficulties in quantifying economic value to the volunteers' time their contribution has not been included in the statement of financial activities.

**CHRISTADELPHIAN SAMARITAN FUND****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2022****2. DONATIONS AND LEGACIES**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Ecclesial Donations	<b>162,637</b>	49,913
Individual Donations	<b>36,906</b>	11,767
Gift aid	<b>20,578</b>	19,694
Legacies	<b>26,885</b>	39,285
	<b><u>247,006</u></b>	<b><u>120,659</u></b>

**3. INVESTMENT INCOME**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Deposit account interest	<b>297</b>	9
	<b><u>297</u></b>	<b><u>9</u></b>

**4. CHARITABLE ACTIVITIES COSTS**

	Grant funding of activities (see note 5) £	Support costs (see note 6) £	Totals £
Grants	<b>168,647</b>	-	<b>168,647</b>
Expenses	-	<b>1,822</b>	<b>1,822</b>
	<b><u>168,647</u></b>	<b><u>1,822</u></b>	<b><u>170,469</u></b>

**CHRISTADELPHIAN SAMARITAN FUND**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**5. GRANTS PAYABLE**

The total grants paid to institutions during the year was as follows:

	<b>2022</b>	2021
	<b>£</b>	£
Action Aid	2,000	2,000
British Red Cross	2,000	2,000
Cameroon Crisis Appeal	-	500
Christadelphian Aid for Refugees and Asylum Seekers	5,000	-
Disaster Emergency Committee - Pakistan Floods	8,904	-
Disaster Emergency Committee - Ukraine	13,041	-
Oxfam	2,000	5,000
Oxfam - East Africa	10,000	-
Oxfam - Somalia	5,000	-
Refugee Clothing Relief	-	1,000
Save The Children	2,000	-
Save The Children - Afghanistan	7,002	17,000
Save The Children - East Africa Famine	800	-
ShelterBox Trust	3,000	3,000
The Trussell Trust	5,000	3,000
UNICEF	2,000	2,000
Water Aid	200	200
Yemen Crisis Appeal	-	1,280
Other	99,700	59,000
	<u>168,647</u>	<u>£95,980</u>

**6. SUPPORT COSTS**

	Finance	Governance	Totals
	£	costs £	£
Other resources expended	-	1,161	1,161
Expenses	131	1,691	1,822
	<u>131</u>	<u>2,852</u>	<u>2,983</u>

**CHRISTADELPHIAN SAMARITAN FUND****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2022****6. SUPPORT COSTS - continued**

Support costs, included in the above, are as follows:

**Finance**

	<b>2022</b>	<b>2021</b>
	Expenses	Total activities
	£	£
Bank charges	<u>131</u>	<u>189</u>

**Governance costs**

	<b>2022</b>	<b>2021</b>
	Other resources expended	Total activities
	£	£
Sundries	-	<b>189</b>
Independent examination	<b>1,161</b>	<b>1,015</b>
Legal fees	-	-
	<u>1,161</u>	<u>1,204</u>

**7. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

**8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2022</b>	<b>2021</b>
	£	£
Other debtors	<b>1,915</b>	1,915
Income Tax Debtor	<b>4,480</b>	3,939
	<u>6,395</u>	<u>5,854</u>

**CHRISTADELPHIAN SAMARITAN FUND**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Accrued expenses	<b>1,150</b>	<b>1,045</b>

**10. MOVEMENT IN FUNDS**

	At 1.1.22	Net movement	Transfers	At
	£	in funds	between	31.12.22
		£	funds	£
			£	
<b>Unrestricted funds</b>				
General fund	<b>121,702</b>	<b>75,913</b>	<b>(390)</b>	<b>197,225</b>
<b>Restricted funds</b>				
Disaster Emergency Committee -				
Pakistan Floods	-	<b>(297)</b>	<b>297</b>	-
Shelter	-	<b>150</b>	-	<b>150</b>
Ukraine	-	<b>(93)</b>	<b>93</b>	-
	-	<b>(240)</b>	<b>390</b>	<b>150</b>
<b>TOTAL FUNDS</b>	<b>121,702</b>	<b>75,673</b>	<b>-</b>	<b>197,375</b>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	<b>227,596</b>	<b>(151,683)</b>	<b>75,913</b>
<b>Restricted funds</b>			
Disaster Emergency Committee -			
Pakistan Floods	<b>3,607</b>	<b>(3,904)</b>	<b>(297)</b>
Save The Children - Afghanistan	<b>2,002</b>	<b>(2,002)</b>	-
Save The Children - East Africa			
Famine	<b>800</b>	<b>(800)</b>	-
Shelter	<b>150</b>	-	<b>150</b>
Ukraine	<b>12,948</b>	<b>(13,041)</b>	<b>(93)</b>
Wateraid	<b>200</b>	<b>(200)</b>	-
	<b>19,707</b>	<b>(19,947)</b>	<b>(240)</b>
<b>TOTAL FUNDS</b>	<b>247,303</b>	<b>(171,630)</b>	<b>75,673</b>

**CHRISTADELPHIAN SAMARITAN FUND****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2022****10. MOVEMENT IN FUNDS - continued****Comparatives for movement in funds**

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
<b>Unrestricted funds</b>			
General fund	98,407	23,295	121,702
<b>TOTAL FUNDS</b>	<u>98,407</u>	<u>23,295</u>	<u>121,702</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	118,688	(95,393)	23,295
<b>Restricted funds</b>			
Cameroon Crisis Appeal	500	(500)	-
Save The Children - Yemen Crisis	1,280	(1,280)	-
Wateraid	200	(200)	-
	<u>1,980</u>	<u>(1,980)</u>	<u>-</u>
<b>TOTAL FUNDS</b>	<u>120,668</u>	<u>(97,373)</u>	<u>23,295</u>

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2022.

**THE CRISTADELPHIAN SAMARITAN FUND**

England & Wales - Charity number 1004457

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# Accounts

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REGISTERED CHARITY NUMBER:

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021  
FOR  
CHRISTADELPHIAN SAMARITAN FUND**

**CHRISTADELPHIAN SAMARITAN FUND**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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	<b>Page</b>
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## **CHRISTADELPHIAN SAMARITAN FUND**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021**

---

The trustees present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of 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**

##### **Objectives and aims**

The trust was established to make donations to charitable organisations and to relieve persons from outside the Christadelphian community who are in poor or straitened circumstances or otherwise in need. The trust fulfils its objectives through grant making.

##### **Public benefit**

During the year the trust fulfilled its public benefit aims by way of its grants to various institutions from outside the Christadelphian community.

When planning grant making activities for the year, the Trustees have considered the Commission's guidance on public benefit.

##### **Volunteers**

The trustees are grateful for the contribution made by volunteers in assisting the trust to carry out its activities. Because of the difficulties in quantifying economic value to the volunteers' time their contribution has not been included in the statement of financial activities.

#### **ACHIEVEMENT AND PERFORMANCE**

The trust has continued to make grants to a range of causes, including a number of payments to appeal funds set up in response to worldwide crises, thus fulfilling its public benefit aims. The major recipients are detailed in note 5 to the accounts.

#### **FINANCIAL REVIEW**

##### **Financial position**

The net incoming resources of the unrestricted fund for the year amounted to £23,295 and the fund balance carried forward at 31 December 2021 is £121,702.

The Charity has been affected by the Covid-19 pandemic; this has resulted in reduced donation income during the year under review.

##### **Reserves policy**

The reserves held are £121,702. The trustees have reviewed the reserves of the charity. This review included an assessment of the probable future levels of income and expenditure and the size and nature of the reserves. The review concluded that it was likely that there would be greater demands on the charity in the future and that the size of the reserves would enable the trustees to meet these calls on the charity.

##### **FUTURE PLANS**

The trustees intend to carry on providing grants in a manner similar to that of recent years.

## **CHRISTADELPHIAN SAMARITAN FUND**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021**

---

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The trust is an unincorporated trust, constituted under a trust deed dated 31 July 1991, and is Registered Charity number 1004457.

The trustees who served during the year are shown below. The trustees are appointed by the Board of Trustees. The trustees hold meetings quarterly, where they agree the trust's overall strategy and areas of activity such as investment, grant making, reserves and risk management.

The day-to-day administration of grants etc. is carried out by the Treasurer and the Secretary.

New trustees are provided with an induction pack which contains key information about the charity. They are also given information published by the Charity Commission on the duties and responsibilities of trustees.

The trustees have identified the major risks which the trust faces and procedures have been established to manage those risks.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

##### **Principal address**

Westhaven House  
Arlaston Way  
Solihull  
West Midlands  
B90 4LH

##### **Trustees**

D P Ensell Treasurer  
J M Buckler  
R Miles  
E Briley  
P Bromage  
R Deedman Assistant Secretary  
M Halstead Secretary  
M D Leinster

##### **Independent Examiner**

I T Bidmead  
Institute of Chartered Accountants in England and Wales  
Stanley Yule Chartered Accountants  
Waterside House  
Waterside Business Park  
1649 Pershore Road  
Birmingham  
West Midlands  
B30 3DR

##### **Solicitors**

Shakespeare Martineau LLP  
No. 1 Colmore Square  
Birmingham  
B4 6AA

**CHRISTADELPHIAN SAMARITAN FUND**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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**REFERENCE AND ADMINISTRATIVE DETAILS**

**Bankers**

Caf Bank Ltd	Barclays Bank Plc
25 Kings Hill Avenue	Leicester
West Malling	LE87 2BB
Kent	
ME19 4JQ	

Approved by order of the board of trustees on ..... *28 July 2022* ..... and signed on its behalf by:

  
.....  
D P Ensell - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
CHRISTADELPHIAN SAMARITAN FUND**

---

**Independent examiner's report to the trustees of Christadelphian Samaritan Fund**

I report to the charity trustees on my examination of the accounts of Christadelphian Samaritan Fund (the Trust) for the year ended 31 December 2021.

**Responsibilities and basis of report**

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

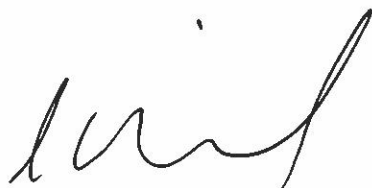
I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



I T Bidmead  
Institute of Chartered Accountants in England and Wales  
Stanley Yule Chartered Accountants  
Waterside House  
Waterside Business Park  
1649 Pershore Road  
Birmingham  
West Midlands  
B30 3DR

Date: .....4-8-2022.....

**CHRISTADELPHIAN SAMARITAN FUND****STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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		Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	Notes 2	118,679	1,980	120,659	150,708
Investment income	3	9	-	9	101
<b>Total</b>		<b>118,688</b>	<b>1,980</b>	<b>120,668</b>	<b>150,809</b>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	4				
Grants		94,000	1,980	95,980	130,975
Expenses		378	-	378	346
Other		1,015	-	1,015	960
<b>Total</b>		<b>95,393</b>	<b>1,980</b>	<b>97,373</b>	<b>132,281</b>
<b>NET INCOME</b>		<b>23,295</b>	<b>-</b>	<b>23,295</b>	<b>18,528</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>98,407</b>	<b>-</b>	<b>98,407</b>	<b>79,879</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>121,702</b>	<b>-</b>	<b>121,702</b>	<b>98,407</b>

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The notes form part of these financial statements

**CHRISTADELPHIAN SAMARITAN FUND**

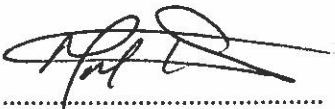
**BALANCE SHEET  
31 DECEMBER 2021**

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
<b>CURRENT ASSETS</b>					
Debtors	8	5,854	-	5,854	5,610
Cash at bank		116,893	-	116,893	93,787
		<u>122,747</u>	<u>-</u>	<u>122,747</u>	<u>99,397</u>
<b>CREDITORS</b>					
Amounts falling due within one year	9	(1,045)	-	(1,045)	(990)
		<u>121,702</u>	<u>-</u>	<u>121,702</u>	<u>98,407</u>
<b>NET CURRENT ASSETS</b>					
		<u>121,702</u>	<u>-</u>	<u>121,702</u>	<u>98,407</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>121,702</u>	<u>-</u>	<u>121,702</u>	<u>98,407</u>
<b>NET ASSETS</b>					
		<u>121,702</u>	<u>-</u>	<u>121,702</u>	<u>98,407</u>
<b>FUNDS</b>					
Unrestricted funds	10			121,702	98,407
<b>TOTAL FUNDS</b>					
				<u>121,702</u>	<u>98,407</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 28 July 2022 and were signed on its behalf by:



.....  
D P Ensell - Trustee



.....  
M Halstead - Trustee

The notes form part of these financial statements

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure. Other expenditure is included on the accruals basis.

**Governance costs**

Governance costs include all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include all costs related to the independent examiners report and other sundry expenditure

**Taxation**

The charity is exempt from tax on its charitable activities.

Irrecoverable VAT is charged to the category of expenditure for which it was incurred.

Tax recovered from voluntary income received under gift aid is recognised, where material, when the related income is receivable and is allocated to the income category to which the income relates.

**Fund accounting**

Unrestricted funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

**Volunteers**

Because of the difficulties in quantifying economic value to the volunteers' time their contribution has not been included in the statement of financial activities.

**CHRISTADELPHIAN SAMARITAN FUND**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**2. DONATIONS AND LEGACIES**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Ecclesial Donations	<b>49,913</b>	48,296
Individual Donations	<b>11,767</b>	10,950
Gift aid	<b>19,694</b>	19,263
Legacies	<b>39,285</b>	72,199
	<u><b>120,659</b></u>	<u><b>150,708</b></u>

**3. INVESTMENT INCOME**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Deposit account interest	<u><b>9</b></u>	<u><b>101</b></u>

**4. CHARITABLE ACTIVITIES COSTS**

	Grant funding of activities (see note 5) £	Support costs (see note 6) £	Totals £
Grants	<b>95,980</b>	-	<b>95,980</b>
Expenses	-	<b>378</b>	<b>378</b>
	<u><b>95,980</b></u>	<u><b>378</b></u>	<u><b>96,358</b></u>

**5. GRANTS PAYABLE**

The total grants paid to institutions during the year was as follows:

	2021 £	2020 £
Action Aid	2,000	2,000
British Red Cross	2,000	2,000
Cameroon Crisis Relief	500	-
Christadelphian Meal a Day re Cameroon	-	1,250
DEC - Coronavirus Appeal	-	5,000
Heritage Children	-	1,000
Jewish Clothing Relief	-	1,000
Oxfam Beirut	-	5,000
Oxfam	5,000	2,000
Refugee Clothing Relief	1,000	-
Save The Children	17,000	2,000
ShelterBox Trust	3,000	2,000
The Trussell Trust	3,000	2,000
UNHCR UK	-	5,000
UNICEF	2,000	5,000
UNICEF UK	-	2,000
Water Aid	200	-
Yemen Crisis Appeal	1,280	-
Other	59,000	93,725
	<u>£95,980</u>	<u>130,975</u>

**6. SUPPORT COSTS**

	Finance £	Governance costs £	Totals £
Other resources expended	-	1,015	1,015
Expenses	189	189	378
	<u>189</u>	<u>1,204</u>	<u>1,393</u>

**CHRISTADELPHIAN SAMARITAN FUND**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**6. SUPPORT COSTS - continued**

Support costs, included in the above, are as follows:

**Finance**

	2021	2020
	Expenses	Total
	£	activities
	£	£
Bank charges	<u>189</u>	<u>88</u>

**Governance costs**

	Other resources expended	Expenses	2021	2020
	£	£	Total activities	Total activities
	£	£	£	£
Sundries	-	189	189	258
Independent examination	<u>1,015</u>	-	<u>1,015</u>	<u>960</u>
	<u>1,015</u>	<u>189</u>	<u>1,204</u>	<u>1,218</u>

**7. TRUSTEES' REMUNERATION AND BENEFITS**

No remuneration directly or indirectly out of the funds of the Charity was paid or payable for the year to any trustee or to any person or persons known to be connected with any of them.

**Trustees' expenses**

No reimbursement of expenses has been made or is due to be made to any of the trustees in respect of the year.

**8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021	2020
	£	£
Other debtors	1,915	1,917
Income Tax Debtor	<u>3,939</u>	<u>3,693</u>
	<u>5,854</u>	<u>5,610</u>

CHRISTADELPHIAN SAMARITAN FUND

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2021

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Accrued expenses	<u>1,045</u>	<u>990</u>

10. MOVEMENT IN FUNDS

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
<b>Unrestricted funds</b>			
General fund	98,407	23,295	121,702
<b>TOTAL FUNDS</b>	<u>98,407</u>	<u>23,295</u>	<u>121,702</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	118,688	(95,393)	23,295
<b>Restricted funds</b>			
Wateraid	200	(200)	-
Save The Children - Yemen Crisis	1,280	(1,280)	-
Cameroon Crisis Appeal	500	(500)	-
	<u>1,980</u>	<u>(1,980)</u>	<u>-</u>
<b>TOTAL FUNDS</b>	<u>120,668</u>	<u>(97,373)</u>	<u>23,295</u>

Comparatives for movement in funds

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
<b>Unrestricted funds</b>			
General fund	79,879	18,528	98,407
<b>TOTAL FUNDS</b>	<u>79,879</u>	<u>18,528</u>	<u>98,407</u>

**CHRISTADELPHIAN SAMARITAN FUND**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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**10. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	149,684	(131,156)	18,528
<b>Restricted funds</b>			
Wateraid	200	(200)	-
DEC Coronavirus	100	(100)	-
2020 Beirut Explosion	825	(825)	-
	<u>1,125</u>	<u>(1,125)</u>	<u>-</u>
<b>TOTAL FUNDS</b>	<u>150,809</u>	<u>(132,281)</u>	<u>18,528</u>

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2021.

**THE CRISTADELPHIAN SAMARITAN FUND**

England & Wales - Charity number 1004457

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# Accounts

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**Report of the Trustees and  
Financial Statements  
for the Year Ended 31 December 2020  
for  
CRISTADELPHIAN SAMARITAN FUND**

**CHRISTADELPHIAN SAMARITAN FUND**

**Contents of the Financial Statements  
for the year ended 31 December 2020**

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<b>Notes to the Financial Statements</b>	7 to 13

## CHRISTADELPHIAN SAMARITAN FUND

### Report of the Trustees for the year ended 31 December 2020

---

The trustees present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of 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**

##### **Objectives and aims**

The trust was established to make donations to charitable organisations and to relieve persons from outside the Christadelphian community who are in poor or straitened circumstances or otherwise in need. The trust fulfils its objectives through grant making.

##### **Public benefit**

During the year the trust fulfilled its public benefit aims by way of its grants to various institutions from outside the Christadelphian community.

When planning grant making activities for the year, the trustees have considered the Commission's guidance on public benefit.

##### **Volunteers**

The trustees are grateful for the contribution made by volunteers in assisting the trust to carry out its activities. Because of the difficulties in quantifying economic value to the volunteers' time their contribution has not been included in the statement of financial activities.

#### **ACHIEVEMENT AND PERFORMANCE**

The trust has continued to make grants to a range of causes, including a number of payments to appeal funds set up in response to worldwide crises, thus fulfilling its public benefit aims. The major recipients are detailed in note 5 to the accounts.

#### **FINANCIAL REVIEW**

##### **Financial position**

The net incoming resources of the unrestricted fund for the year amounted to £18,528 and the fund balance carried forward at 31 December 2020 is £98,407.

The charity has been affected by the advent of the Covid-19 pandemic; this has resulted in reduced donation income during the year under review. However the receipt of a legacy has enabled the charity to maintain its grant making at a level comparable to the previous year.

##### **Reserves policy**

The reserves held are £98,407. The trustees have reviewed the reserves of the charity. This review included an assessment of the probable future levels of income and expenditure and the size and nature of the reserves. The review concluded that it was likely that there would be greater demands on the charity in the future and that the size of the reserves would enable the trustees to meet these calls on the charity.

##### **FUTURE PLANS**

The trustees intend to carry on providing grants in a manner similar to that of recent years.

## CHRISTADELPHIAN SAMARITAN FUND

### Report of the Trustees for the year ended 31 December 2020

---

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The trust is an unincorporated trust, constituted under a trust deed dated 31 July 1991, and is Registered Charity number 1004457.

The trustees who served during the year are shown below. The trustees are appointed by the Board of Trustees. The trustees hold meetings quarterly, where they agree the trust's overall strategy and areas of activity such as investment, grant making, reserves and risk management.

The day-to-day administration of grants etc. is carried out by the Treasurer and the Secretary.

New trustees are provided with an induction pack which contains key information about the charity. They are also given information published by the Charity Commission on the duties and responsibilities of trustees.

The trustees have identified the major risks which the trust faces and procedures have been established to manage those risks.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1004457

##### **Principal address**

Westhaven House  
Arleston Way  
Solihull  
West Midlands  
B90 4LH

##### **Trustees**

D P Ensell	Treasurer
J M Buckler	
R Miles	
E Briley	
P Bromage	
R Deedman	Assistant Secretary
M Halstead	Secretary
M D Leinster	

##### **Independent Examiner**

I T Bidmead  
Institute of Chartered Accountants in England and Wales  
Stanley Yule Chartered Accountants  
Waterside House  
Waterside Business Park  
1649 Pershore Road  
Birmingham  
West Midlands  
B30 3DR

##### **Solicitors**

Shakespeare Martineau LLP  
No. 1 Colmore Square  
Birmingham  
B4 6AA

**CHRISTADELPHIAN SAMARITAN FUND**

**Report of the Trustees  
for the year ended 31 December 2020**

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**REFERENCE AND ADMINISTRATIVE DETAILS**

**Bankers**

Caf Bank Ltd	Barclays Bank Plc
25 Kings Hill Avenue	Leicester
West Malling	LE87 2BB
Kent	
ME19 4JQ	

Approved by order of the board of trustees on 22 April 2021 and signed on its behalf by:

D P Ensell - Trustee

M Halstead - Trustee

**Independent Examiner's Report to the Trustees of  
Christadelphian Samaritan Fund**

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**Independent examiner's report to the trustees of Christadelphian Samaritan Fund**

I report to the charity trustees on my examination of the accounts of Christadelphian Samaritan Fund (the Trust) for the year ended 31 December 2020.

**Responsibilities and basis of report**

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

I T Bidmead  
Institute of Chartered Accountants in England and Wales  
Stanley Yule Chartered Accountants  
Waterside House  
Waterside Business Park  
1649 Pershore Road  
Birmingham  
West Midlands  
B30 3DR

22 April 2021

**CHRISTADELPHIAN SAMARITAN FUND**

**Statement of Financial Activities  
for the year ended 31 December 2020**

	Notes	Unrestricted fund £	Restricted funds £	<b>2020 Total funds £</b>	2019 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	<b>149,583</b>	<b>1,125</b>	<b>150,708</b>	116,196
Investment income	3	<u>101</u>	<u>-</u>	<u>101</u>	<u>131</u>
<b>Total</b>		<b>149,684</b>	<b>1,125</b>	<b>150,809</b>	116,327
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	4				
Grants		<b>129,850</b>	<b>1,125</b>	<b>130,975</b>	134,211
Expenses		<b>346</b>	<b>-</b>	<b>346</b>	1,198
Other		<u>960</u>	<u>-</u>	<u>960</u>	<u>990</u>
<b>Total</b>		<b>131,156</b>	<b>1,125</b>	<b>132,281</b>	136,399
<b>NET INCOME/(EXPENDITURE)</b>		<b>18,528</b>	<b>-</b>	<b>18,528</b>	(20,072)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>79,879</u>	<u>-</u>	<u>79,879</u>	99,951
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><b>98,407</b></u>	<u><b>-</b></u>	<u><b>98,407</b></u>	<u>79,879</u>

The notes form part of these financial statements

**CHRISTADELPHIAN SAMARITAN FUND**

**Balance Sheet  
31 December 2020**

	Notes	Unrestricted fund £	Restricted funds £	<b>2020 Total funds £</b>	2019 Total funds £
<b>CURRENT ASSETS</b>					
Debtors	8	5,610	-	5,610	5,269
Cash at bank		<u>93,787</u>	<u>-</u>	<u>93,787</u>	<u>75,600</u>
		<b>99,397</b>	<b>-</b>	<b>99,397</b>	80,869
<b>CREDITORS</b>					
Amounts falling due within one year	9	(990)	-	(990)	(990)
		<u>98,407</u>	<u>-</u>	<u>98,407</u>	<u>79,879</u>
<b>NET CURRENT ASSETS</b>					
		<b>98,407</b>	<b>-</b>	<b>98,407</b>	79,879
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>98,407</u>	<u>-</u>	<u>98,407</u>	<u>79,879</u>
<b>NET ASSETS</b>					
		<u>98,407</u>	<u>-</u>	<u>98,407</u>	<u>79,879</u>
<b>FUNDS</b>					
Unrestricted funds	10			<u>98,407</u>	<u>79,879</u>
<b>TOTAL FUNDS</b>					
				<u>98,407</u>	<u>79,879</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 22 April 2021 and were signed on its behalf by:

D P Ensell - Trustee

M Halstead - Trustee

## CHRISTADELPHIAN SAMARITAN FUND

### Notes to the Financial Statements for the year ended 31 December 2020

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#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

##### **Financial reporting standard 102 - reduced disclosure exemptions**

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure. Other expenditure is included on the accruals basis.

##### **Governance costs**

Governance costs include all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include all costs related to the independent examiners report and other sundry expenditure

##### **Taxation**

The charity is exempt from tax on its charitable activities.

Irrecoverable VAT is charged to the category of expenditure for which it was incurred.

Tax recovered from voluntary income received under gift aid is recognised, where material, when the related income is receivable and is allocated to the income category to which the income relates.

##### **Fund accounting**

Unrestricted funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

##### **Volunteers**

Because of the difficulties in quantifying economic value to the volunteers' time their contribution has not been included in the statement of financial activities.

CHRISTADELPHIAN SAMARITAN FUND

Notes to the Financial Statements - continued  
for the year ended 31 December 2020

2. DONATIONS AND LEGACIES

	2020	2019
	£	£
Ecclesial Donations	48,296	60,139
Individual Donations	10,950	18,766
Gift aid	19,263	16,760
Legacies	<u>72,199</u>	<u>20,531</u>
	<u><b>150,708</b></u>	<u><b>116,196</b></u>

3. INVESTMENT INCOME

	2020	2019
	£	£
Deposit account interest	<u><b>101</b></u>	<u><b>131</b></u>

4. CHARITABLE ACTIVITIES COSTS

	Grant funding of activities (see note 5)	Support costs (see note 6)	Totals
	£	£	£
Grants	130,975	-	130,975
Expenses	<u>-</u>	<u>346</u>	<u>346</u>
	<u><b>130,975</b></u>	<u><b>346</b></u>	<u><b>131,321</b></u>

**CHRISTADELPHIAN SAMARITAN FUND**

**Notes to the Financial Statements - continued  
for the year ended 31 December 2020**

**5. GRANTS PAYABLE**

The total grants paid to institutions during the year was as follows:

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Action Aid	2,000	2,000
British Red Cross	2,000	2,000
Christadelphian Meal a Day re Cameroon	1,250	-
Christine Witcutt Memorial Fund	-	2,000
DEC - Coronavirus Appeal	5,000	-
DEC - Cyclone Idai	-	16,104
DEC - Cyclone Kenneth	-	5,000
DEC - Indonesia	-	5,661
Heritage Children	1,000	2,000
Jewish Clothing Relief	1,000	1,000
Oxfam - Hidden Crises	-	7,500
Oxfam Beirut	5,000	-
Oxfam	2,000	2,000
Save The Children	2,000	2,000
ShelterBox Trust	2,000	2,000
South Yorkshire Community Foundation	-	1,000
The Trussell Trust	2,000	2,000
UNHCR UK	5,000	-
UNICEF	5,000	2,000
UNICEF UK	2,000	-
UNICEF - Children in Yemen	-	5,485
Other	93,725	74,460
	<b>£130,975</b>	<b>£134,210</b>

**6. SUPPORT COSTS**

	Finance	Governance	Totals
	£	costs £	£
Other resources expended	-	960	960
Expenses	<u>88</u>	<u>258</u>	<u>346</u>
	<u><b>88</b></u>	<u><b>1,218</b></u>	<u><b>1,306</b></u>

**CHRISTADELPHIAN SAMARITAN FUND**

**Notes to the Financial Statements - continued  
for the year ended 31 December 2020**

**6. SUPPORT COSTS - continued**

Support costs, included in the above, are as follows:

**Finance**

	<b>2020</b>	<b>2019</b>
	Expenses	Total activities
	£	£
Bank charges	<u>88</u>	<u>60</u>

**Governance costs**

	<b>Other resources expended</b>	<b>Expenses</b>	<b>2020</b>	<b>2019</b>
	£	£	Total activities	Total activities
	£	£	£	£
Sundries	-	258	258	658
Independent examination	960	-	960	990
Legal fees	<u>-</u>	<u>-</u>	<u>-</u>	<u>480</u>
	<u>960</u>	<u>258</u>	<u>1,218</u>	<u>2,128</u>

**7. TRUSTEES' REMUNERATION AND BENEFITS**

No remuneration directly or indirectly out of the funds of the charity was paid or payable for the year to any trustee or to any person or persons known to be connected with any of them.

**Trustees' expenses**

No reimbursement of expenses has been made or is due to be made to any of the trustees in respect of the year.

**8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2020</b>	<b>2019</b>
	£	£
Other debtors	1,917	1,916
Income Tax Debtor	<u>3,693</u>	<u>3,353</u>
	<u>5,610</u>	<u>5,269</u>

CHRISTADELPHIAN SAMARITAN FUND

Notes to the Financial Statements - continued  
for the year ended 31 December 2020

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Accrued expenses	<u>990</u>	<u>990</u>

10. MOVEMENT IN FUNDS

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
<b>Unrestricted funds</b>			
General fund	<b>79,879</b>	<b>18,528</b>	<b>98,407</b>
	_____	_____	_____
<b>TOTAL FUNDS</b>	<b><u>79,879</u></b>	<b><u>18,528</u></b>	<b><u>98,407</u></b>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	<b>149,684</b>	<b>(131,156)</b>	<b>18,528</b>
<b>Restricted funds</b>			
Wateraid	<b>200</b>	<b>(200)</b>	-
DEC Coronavirus	<b>100</b>	<b>(100)</b>	-
2020 Beirut Explosion	<b>825</b>	<b>(825)</b>	-
	_____	_____	_____
	<b>1,125</b>	<b>(1,125)</b>	-
	_____	_____	_____
<b>TOTAL FUNDS</b>	<b><u>150,809</u></b>	<b><u>(132,281)</u></b>	<b><u>18,528</u></b>

CHRISTADELPHIAN SAMARITAN FUND

Notes to the Financial Statements - continued  
for the year ended 31 December 2020

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.19 £	Net movement in funds £	Transfers between funds £	At 31.12.19 £
<b>Unrestricted funds</b>				
General fund	99,114	(20,700)	1,465	79,879
<b>Restricted funds</b>				
British Red Cross - Indonesia	125	(125)	-	-
Cyclones Idai & Kenneth and Africa Floods Relief	-	1,353	(1,353)	-
DEC - Indonesia	361	(299)	(62)	-
Medecins Sans Frontieres - Syria	25	-	(25)	-
Mercy Ships	25	(25)	-	-
Myanmar - DEC	125	(125)	-	-
Oxfam - Democratic Republic of the Congo	25	-	(25)	-
Shelter Box Myanmar	125	(125)	-	-
Sight Savers International	13	(13)	-	-
Wateraid	13	(13)	-	-
	<u>837</u>	<u>628</u>	<u>(1,465)</u>	<u>-</u>
<b>TOTAL FUNDS</b>	<u>99,951</u>	<u>(20,072)</u>	<u>-</u>	<u>79,879</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	107,188	(127,888)	(20,700)
<b>Restricted funds</b>			
British Red Cross - Indonesia	-	(125)	(125)
Crisis	150	(150)	-
Cyclones Idai & Kenneth and Africa Floods Relief	7,942	(6,589)	1,353
DEC - Indonesia	362	(661)	(299)
Mercy Ships	-	(25)	(25)
Myanmar - DEC	-	(125)	(125)
Shelter Box Myanmar	-	(125)	(125)
Sight Savers International	-	(13)	(13)
UNICEF - Yemen	485	(485)	-
Wateraid	200	(213)	(13)
	<u>9,139</u>	<u>(8,511)</u>	<u>628</u>
<b>TOTAL FUNDS</b>	<u>116,327</u>	<u>(136,399)</u>	<u>(20,072)</u>

**CHRISTADELPHIAN SAMARITAN FUND**

**Notes to the Financial Statements - continued  
for the year ended 31 December 2020**

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**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2020.