

**REGISTERED CHARITY NUMBER:**

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

**CHRISTADELPHIAN SAMARITAN FUND**

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FOR THE YEAR ENDED 31 DECEMBER 2021**

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## **CHRISTADELPHIAN SAMARITAN FUND**

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

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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**

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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**

##### **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 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**

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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 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').

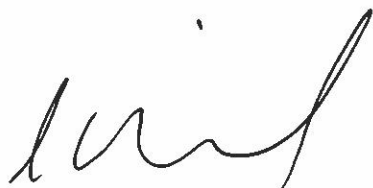
I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**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**

|                                    | Notes | Unrestricted<br>fund<br>£ | Restricted<br>funds<br>£ | 2021<br>Total<br>funds<br>£ | 2020<br>Total<br>funds<br>£ |
|------------------------------------|-------|---------------------------|--------------------------|-----------------------------|-----------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>  |       |                           |                          |                             |                             |
| Donations and legacies             | 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>              |       |                           |                          |                             |                             |
| Charitable activities              | 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>     |       |                           |                          |                             |                             |
| Total funds brought forward        |       | 98,407                    | -                        | 98,407                      | 79,879                      |
| <b>TOTAL FUNDS CARRIED FORWARD</b> |       | <b>121,702</b>            | <b>-</b>                 | <b>121,702</b>              | <b>98,407</b>               |

The notes form part of these financial statements

**CHRISTADELPHIAN SAMARITAN FUND**

**BALANCE SHEET  
31 DECEMBER 2021**

|  | Notes | Unrestricted<br>fund<br>£ | Restricted<br>funds<br>£ | 2021<br>Total<br>funds<br>£ | 2020<br>Total<br>funds<br>£ |
|--|-------|---------------------------|--------------------------|-----------------------------|-----------------------------|
| <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)                       |
| <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>                                 | 10    |                           |                          |                             |                             |
| Unrestricted funds                           |       |                           |                          | 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                |
|                      | <b><u>120,659</u></b> | <b><u>150,708</u></b> |

**3. INVESTMENT INCOME**

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

**4. CHARITABLE ACTIVITIES COSTS**

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

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

**5. GRANTS PAYABLE**

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

|  | <b>2021</b>    | <b>2020</b>    |
|--|----------------|----------------|
|  | <b>£</b>       | <b>£</b>       |
| Action Aid                             | <b>2,000</b>   | 2,000          |
| British Red Cross                      | <b>2,000</b>   | 2,000          |
| Cameroon Crisis Relief                 | <b>500</b>     | -              |
| 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                                  | <b>5,000</b>   | 2,000          |
| Refugee Clothing Relief                | <b>1,000</b>   | -              |
| Save The Children                      | <b>17,000</b>  | 2,000          |
| ShelterBox Trust                       | <b>3,000</b>   | 2,000          |
| The Trussell Trust                     | <b>3,000</b>   | 2,000          |
| UNHCR UK                               | -              | 5,000          |
| UNICEF                                 | <b>2,000</b>   | 5,000          |
| UNICEF UK                              | -              | 2,000          |
| Water Aid                              | <b>200</b>     | -              |
| Yemen Crisis Appeal                    | <b>1,280</b>   | -              |
| Other                                  | <b>59,000</b>  | 93,725         |
|  | <b>£95,980</b> | <b>130,975</b> |

**6. SUPPORT COSTS**

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

**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 | 189      | 88         |

**Governance costs**

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

**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 | 3,939 | 3,693 |
|                   | 5,854 | 5,610 |

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

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

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

## 10. MOVEMENT IN FUNDS

|                           | At 1.1.21<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31.12.21<br>£ |
|---------------------------|----------------|----------------------------------|---------------------|
| <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<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|----------------------------------|----------------------------|----------------------------|---------------------------|
| <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<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31.12.20<br>£ |
|---------------------------|----------------|----------------------------------|---------------------|
| <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****10. MOVEMENT IN FUNDS - continued**

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

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <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.