

# SAMPHIRE

England & Wales · Charity number 1106667

## Details

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Other names	THE DOVER DETAINEE VISITOR GROUP, DOVER DETAINEE VISITORS GROUP, SAMPHIRE, VISITOR GROUP
Status	Registered
Legal form	Other
Registered	2004-11-09
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	Samphire BizNav Accountants Unit 5 North Court Armstrong Road Maidstone Kent ME15 6JZ
Phone	01304242755
Email	<a href="mailto:info@samphireproject.org.uk">info@samphireproject.org.uk</a>
Website	<a href="http://www.samphireproject.org.uk">http://www.samphireproject.org.uk</a>

## Activities

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**Objects:** THE PROMOTION OF SOCIAL INCLUSION FOR THE PUBLIC BENEFIT AMONG MIGRANT COMMUNITIES (INCLUDING THOSE WHO HAVE EXPERIENCED IMMIGRATION DETENTION) BY: 1. PROVIDING A LOCAL NETWORK GROUP THAT ENCOURAGES AND ENABLES MEMBERS OF MIGRANT COMMUNITIES TO PARTICIPATE MORE EFFECTIVELY WITH THE WIDER COMMUNITY; 2. INCREASING AND COORDINATING OPPORTUNITIES FOR MEMBERS OF MIGRANT COMMUNITIES TO ENGAGE WITH SERVICE PROVIDERS, AND TO ENABLE THOSE PROVIDERS TO ADAPT SERVICES TO ADDRESS THE NEEDS OF THAT COMMUNITY; 3. RAISING PUBLIC AWARENESS OF THE ISSUES AFFECTING MIGRANTS (INCLUDING THOSE WHO HAVE EXPERIENCED IMMIGRATION DETENTION).

**Activities:** To relieve the poverty and distress of former detainees by providing basic amenities, information and support, which will enable them to participate in the wider community.

## Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** Other Defined Groups, The General Public/mankind

## Geography

- Scotland
- Throughout England And Wales

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£299,937	£321,665	-	-
2024-03-31	£308,529	£325,950	-	-
2023-03-31	£303,586	£253,165	-	-
2022-03-31	£170,565	£169,558	-	-
2021-03-31	£205,501	£166,865	-	-

## Trustees

Name	Role	Appointed
<b>Caroline Louise Howden</b>	Chair	2023-09-26
Celia Diane Walters		2024-12-05
Dominic Howden		2023-03-26
Floortje Hoette		2023-09-26
Mir Rahimi		2026-02-09
Miriam wood		2022-09-22
Stacey Blair		2025-07-29

**SAMPHIRE**

England & Wales - Charity number 1106667

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# Accounts

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Charity registration number: 1106667

# Samphire

Annual Report and Financial Statements

for the Year Ended 31 March 2025

# Samphire

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# Samphire

## Reference and Administrative Details

### **Chairman**

Caroline Howden

### **Trustees**

Floortje Hoette

Stacey Blair, Treasurer

Dominic Howden

Miriam Wood

Caroline Howden

Celia Walters

### **Senior Management / Leadership Team**

Charlotte Zosseder Director

Julie Lawrence, Finance and Office Manager

Ervis Sulce, Legal and Migrant Support Manager

Harry Winstanley, Post-Detention Support Project Manager

### **Staff**

Matt Winkless, Immigration Advice Caseworker

Aram Rawf Inclusion Development Officer – Asylum and Refugees

Kay Marsh Media and Advocacy Lead

Vanessa Kent Post Detention Caseworker

Yvonne Sherwood Napier Drop-In Caseworker

### **Charity Registration Number**

1106667

### **Principal Office**

Dover Town Council

Maison Dieu House

Biggin Street

Dover

CT16 1DW

### **Independent Examiner**

BizNav

Chartered Accountants

5 North Court

Armstrong Road

Maidstone

Kent

ME15 6 JZ

# Samphire

## Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2025.

### **Objectives and activities**

#### ***Objects and aims***

The promotion of social inclusion among migrant communities (including those who have experienced immigration detention)

#### ***Public benefit***

1. Providing a local network group that encourages and enables members of migrant communities to participate more effectively with the wider community;
2. Increasing and coordinating opportunities for members of migrant communities to engage with service providers, and to enable those providers to adapt services to address the needs of that community;
3. Raising public awareness of the issues affecting migrants (including those who have experienced immigration detention).

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

### **Structure, governance and management**

#### ***Nature of governing document***

The Charity is governed by constitution adopted 13 May 2004 and as most recently amended on 29 September 2016.

The annual report was approved by the trustees of the charity on ..... and signed on its behalf by:

.....  
Floortje Hoette  
Chairman and trustee

## Samphire

### Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

#### Contingent Liability

At 31 March 2025 the charity has a contingent liability estimated at £30,000 in relation to a legal case

Approved by the trustees of the charity on 9<sup>th</sup> October 2025... and signed on its behalf by:

.....  
Caroline Howden  
Chairman and Trustee

# Samphire

## Independent Examiner's Report to the trustees of Samphire

I report to the trustees on my examination of the accounts of Samphire for the year ended 31 March 2025.

### Responsibilities and basis of report

As the charity trustees of Samphire 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 Samphire's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### Independent examiner's statement

Since Samphire's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Institute of Chartered Accountants in England & Wales, which is one of the listed bodies.

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 Samphire 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 accounting 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.

.....  
Peter O'Donnell FCA  
BizNav Chartered Accountants  
5 North Court  
Armstrong Road  
Maidstone  
Kent  
ME15 6 JZ

Date:.....

## Samphire

### Statement of Financial Activities for the Year Ended 31 March 2025

	No te	Unrestricted funds	Restricted funds	Total 2025	Total 2024
		£	£	£	£
<b>Income and Endowments from:</b>					
Donations, legacies and grants		44,835	252,774	297,609	306,513
Investment income	3	-	2,328	2,328	2,016
Total income		44,835	255,102	299,937	308,529
<b>Expenditure on:</b>					
Charitable activities		(76,111)	(242,284)	(318,396)	(323,346)
Other expenditure	5	(225)	(3,045)	(3,270)	(2,604)
Total expenditure		(76,336)	(245,329)	(321,665)	(325,950)
Net income/(expenditure)		(31,501)	9,772	(21,728)	(17,421)
Gross transfers between funds		2,628	(2,628)	-	-
Net movement in funds		(28,873)	7,144	(21,728)	(17,421)
<b>Reconciliation of funds</b>					
Total funds brought forward		64,208	91,846	156,054	173,475
Total funds carried forward	15	35,335	98,990	134,326	156,054

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2024 is shown in note 15.

## Samphire

### (Registration number: 1106667) Balance Sheet as at 31 March 2025

	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	11	2,155	3,439
<b>Current assets</b>			
Debtors	12	-	-
Cash at bank and in hand	13	134,613	155,057
		<hr/>	<hr/>
		134,613	155,057
<b>Creditors: Amounts falling due within one year</b>	14	<hr/> (2,442)	<hr/> (2,442)
<b>Net current assets</b>		132,171	152,615
<b>Net assets</b>		<hr/>	<hr/>
		134,326	156,054
		<hr/> <hr/>	<hr/> <hr/>
<b>Funds of the charity:</b>			
Restricted funds		98,990	91,846
Unrestricted funds		35,335	64,208
<b>Total funds</b>	15	<hr/>	<hr/>
		134,326	156,054
		<hr/> <hr/>	<hr/> <hr/>

The financial statements on pages 5 to 13 were approved by the trustees, and authorised for issue on ..... and signed on their behalf by:

.....  
Caroline Howden  
Chairman and trustee

.....  
Stacey Blair  
Trustee & Treasurer

The notes on pages 7 to 13 form an integral part of these financial statements.

# Samphire

## Notes to the Financial Statements for the Year Ended 31 March 2025

### 1 Accounting policies

#### Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

#### Basis of preparation

Samphire meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

#### Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

#### *Donations and legacies*

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

#### *Grants receivable*

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

#### *Investment income*

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

#### Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### *Charitable activities*

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

# Samphire

## Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

### Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

### Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

### Tangible fixed assets

Individual fixed assets costing £300.00 or more are initially recorded at cost.

### Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Office and computer equipment	3 year straight line

### Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and all deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

### Trade creditors

are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the Charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

## Samphire

### Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

#### Fund structure

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

Restricted income 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.

#### Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

#### 2 Income from donations, legacies and grants

	Unrestricted funds General £	Restricted funds £	Total funds £
Grants received	25,820	252,774	278,594
Donations	19,015	-	19,015
Charitable Activities	-	-	-
<b>Total for 2025</b>	44,835	252,774	267,609
<b>Total for 2024</b>	67,699	238,814	306,513

#### 3 Investment income

	Unrestricted funds General £	Restricted funds £	Total funds £
Interest receivable and similar income;			
Interest receivable on bank deposits	-	2,328	2,328
<b>Total for 2025</b>	-	2,328	2,328
<b>Total for 2024</b>	1,411	605	2,016

## Samphire

### Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

#### 4 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total funds £
Allocated support costs		76,111	239,842	315,953
Governance costs		-	2,442	2,442
<b>Total for 2025</b>		76,111	242,284	318,396
<b>Total for 2024</b>		94,206	225,328	249,602

#### 5 Other Expenditure

	Note	Unrestricted funds General £	Restricted funds £	Total funds £
Depreciation, amortisation and other similar costs		225	3,045	3,270
<b>Total for 2025</b>		225	3,045	3,270
<b>Total for 2024</b>		226	2,378	2,604

#### 6 Analysis of governance and support costs

	Note	Unrestricted funds General £	Restricted funds £	Total funds £
Independent examiner fees				
Examination of the financial statements			2,442	2,442
<b>Total for 2025</b>			2,442	2,442
<b>Total for 2024</b>			2,201	2,201

## Samphire

### Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

#### 7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

#### 8 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
<b>Staff costs during the year were:</b>		
Wages and salaries	214,242	209,042
Social security costs	12,280	12,632
Pension costs	12,051	11,863
Other staff costs	4,084	5,605
	<u>0</u>	<u>239,142</u>

No employee received emoluments of more than £60,000 during the year

#### 9 Independent examiner's remuneration

	2025 £	2024 £
Examination of the financial statements	<u>2,442</u>	<u>2,201</u>

#### 10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

## Samphire

### Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

#### 11 Tangible fixed assets

	<b>Furniture and equipment £</b>	<b>Total £</b>
<b>Cost</b>		
At 1 April 2024	13,204	13,204
Additions	1,985	1,985
Disposals at cost	(4,413)	(4,413)
At 31 March 2025	10,776	10,776
<b>Depreciation</b>		
At 1 April 2024	9,765	9,765
Charge for the year	1,799	1,799
Eliminated on disposal	(2,942)	(2,942)
At 31 March 2025	8,622	8,622
<b>Net book value</b>		
At 31 March 2025	2,155	2,155
At 31 March 2024	3,349	3,349

#### 12 Debtors

	<b>2025 £</b>	<b>2024 £</b>
Other debtors	-	-
	-	-

#### 13 Cash and cash equivalents

	<b>2025 £</b>	<b>2024 £</b>
Cash on hand	-	52
Cash at bank	134,613	155,005
	134,613	155,057

#### 14 Creditors: amounts falling due within one year

	<b>2025 £</b>	<b>2024 £</b>
Accruals	2,442	2,442
	2,442	2,442

## Samphire

### Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

#### 15 Funds

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2025 £
<b>Unrestricted funds</b>					
General - Reserve fund	64,208	44,835	(76,336)	2,628	35,335
<b>Restricted funds</b>	91,846	255,102	(245,329)	(2,628)	98,991
<b>Total funds</b>	156,054	299,937	(321,665)	-	134,326
	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
<b>Unrestricted funds</b>					
General - Reserve fund	79,304	69,110	(94,206)	10,000	64,208
<b>Restricted funds</b>	94,171	239,419	(231,744)	(10,000)	91,846
<b>Total funds</b>	173,475	308,529	(325,950)	-	156,054

#### 16 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2025 £
Tangible fixed assets	-	2,156	2,156
Current assets	35,335	99,278	134,613
Current liabilities	-	(2,442)	(2,442)
<b>Total net assets</b>	35,335	91,846	134,326
	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2024 £
Tangible fixed assets	225	3,214	3,439
Current assets	63,983	91,704	155,057
Current liabilities	-	(2,442)	(2,442)
<b>Total net assets</b>	64,208	91,846	156,054

## Samphire

### Detailed Statement of Financial Activities for the Year Ended 31 March 2025

	<b>Total 2025 £</b>	<b>Total 2024 £</b>
<b>Income and Endowments from:</b>		
Donations and legacies (analysed below)	297,594	306,512
Investment income (analysed below)	2,328	2,015
Total income	<u>299,937</u>	<u>308,527</u>
<b>Expenditure on:</b>		
Charitable activities (analysed below)	(318,395)	(323,346)
Other expenditure (analysed below)	(3,270)	(2,604)
Total expenditure	<u>(321,665)</u>	<u>(325,950)</u>
Net income /(Expenditure)	<u>(21,728)</u>	<u>(17,423)</u>
Net movement in funds	(21,728)	(17,423)
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>156,054</u>	<u>173,475</u>
Total funds carried forward	<u>134,326</u>	<u>156,054</u>

## Samphire

### Detailed Statement of Financial Activities for the Year Ended 31 March 2025 (continued)

	<b>Total</b>	<b>Total</b>
	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b><i>Donations and legacies</i></b>		
Donations and legacies	19,015	10,522
Grants, including capital grants	278,594	295,691
Charitable Activities	-	300
	297,609	306,513
Investment income		
Interest on cash deposits	2,328	2,016
<b>Total Income</b>	<b>299,937</b>	<b>308,529</b>
Charitable activities		
Multi Cultural Festival costs	(9,149)	(9,656)
Charity Shop	(175)	
Legal project	(4,791)	(5,370)
Wages and salaries	(214,242)	(209,042)
Staff NIC (Employers)	(12,280)	(12,632)
Staff pensions (Defined contribution) - pension scheme 1	(12,051)	(11,863)
Redundancy Payments	(1,279)	-
Human Resources	(2,035)	(4,171)
Recruitment Expenses	(229)	(220)
Staff training	(542)	(1,214)
Phone Cards	(924)	(2,828)
Steering Group Data	(120)	(3,466)
Healthy Style	(1,480)	(4)
Ex-Detainee Project	-	(151)
Ex-Detainee - Emergency Food & Accommodation	(6,783)	(7,004)
Ex-detainee expenses	(75)	(114)
Ex-Detainee - Travel	-	(87)
Ex-Detainee Conference	(5,177)	(6,660)
Community champion project	(2,353)	(2,441)
Roma Community Engagement	(112)	(1,683)
Napier Barracks (BLF)	-	(3,899)

This page does not form part of the statutory financial statements.

## Samphire

### Detailed Statement of Financial Activities for the Year Ended 31 March 2025 (continued)

Rent	(5,143)	(5,096)
Rates	(592)	(688)
Water rates	(447)	(138)
Light, heat and power	(562)	(1,645)
Insurance	(1,986)	(3,480)
Repairs and maintenance	(495)	(2,708)
Telephone and internet access	(4,309)	(3,612)
Computer software and maintenance costs	(10,598)	(8,436)
Printing, postage and stationery	(931)	(1,331)
Hire of plant and machinery (Operating leases)	(1,631)	(1,630)
Sundry expenses	(683)	(1,557)
Cleaning	(6)	(499)
Travel and subsistence	(1,404)	(2,209)
Advertising and marketing	(54)	(3,975)
Staff entertaining and refreshments	(171)	(579)
Consultancy fees		(549)
Legal Fees	(12,781)	(33)
Professional fees	(54)	(452)
Bank charges	(310)	(23)
Accountancy fees	(2,442)	(2,201)
	<u>(318,395)</u>	<u>(323,346)</u>
 <b><i>Other expenditure</i></b>		
Profit/(Loss) on disposal of assets	(1,471)	-
Depreciation of office equipment	(1,574)	(907)
Depreciation of office equipment	-	(1,471)
Depreciation of office equipment	(225)	(226)
	<u>(3,270)</u>	<u>(2,604)</u>

**SAMPHIRE**

England & Wales - Charity number 1106667

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# Accounts

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Charity registration number: 1106667

# Samphire

Annual Report and Financial Statements

for the Year Ended 31 March 2024

Chartered Accountants

# Samphire

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# **Samphire**

## **Reference and Administrative Details**

### **Chairman**

Caroline Howden

### **Trustees**

Floortje Hoette

Jayne Strange, Treasurer

Dominic Howden

Miriam Wood

### **Charity Registration Number**

1106667

### **Principal Office**

56 Castle Street

Dover

Kent

CT16 1PJ

### **Independent Examiner**

BizNav

Chartered Accountants

5 North Court

Armstrong Road

Maidstone

Kent

ME15 6 JZ

# Samphire

## Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2024.

### Objectives and activities

#### *Objects and aims*

The promotion of social inclusion among migrant communities (including those who have experienced immigration detention)

#### *Public benefit*

1. Providing a local network group that encourages and enables members of migrant communities to participate more effectively with the wider community;
2. Increasing and coordinating opportunities for members of migrant communities to engage with service providers, and to enable those providers to adapt services to address the needs of that community;
3. Raising public awareness of the issues affecting migrants (including those who have experienced immigration detention).


The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.


### Structure, governance and management

#### *Nature of governing document*

The Charity is governed by constitution adopted 13 May 2004 and as most recently amended on 29 September 2016.

The annual report was approved by the trustees of the charity on ..... and signed on its behalf by:

  
.....  
Caroline Howden  
Chairman and trustee

  
JAYNE STRANGE  
TREASURER

## Samphire

### Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

#### Contingent Liability

At 31 March 2024 the charity has a contingent liability estimated at £26,000 in relation to a legal case

Approved by the trustees of the charity on 5<sup>th</sup> December 2024... and signed on its behalf by:



.....  
Caroline Howden  
Chairman and Trustee

JSW  
JAYNE STRANGE  
TREASURER

## Samphire

### Independent Examiner's Report to the trustees of Samphire

I report to the trustees on my examination of the accounts of Samphire for the year ended 31 March 2024.

#### Responsibilities and basis of report

As the charity trustees of Samphire 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 Samphire's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### Independent examiner's statement

Since Samphire's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Institute of Chartered Accountants in England & Wales, which is one of the listed bodies.

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 Samphire 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 accounting 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.



Peter O'Donnell  
BizNav Chartered Accountants  
Institute of Chartered Accountants in England & Wales  
5 North Court  
Armstrong Road  
Maidstone  
Kent  
ME15 6 JZ

Date: 5 December 2024

## Samphire

### Statement of Financial Activities for the Year Ended 31 March 2024

	No te	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
<b>Income and Endowments from:</b>					
Donations, legacies and grants		67,699	238,814	306,513	303,429
Investment income	3	1,411	605	2,016	157
Total income		69,109	239,419	308,527	303,586
<b>Expenditure on:</b>					
Charitable activities		(93,980)	(229,366)	(323,346)	(249,602)
Other expenditure	5	(226)	(2,378)	(2,604)	(3,563)
Total expenditure		(94,206)	(231,744)	(325,950)	(253,165)
Net income/(expenditure)		(25,096)	7,675	(17,423)	50,421
Gross transfers between funds		10,000	(10,000)	-	-
Net movement in funds		(15,096)	(2,325)	(17,423)	50,421
<b>Reconciliation of funds</b>					
Total funds brought forward		79,304	94,171	173,475	123,054
Total funds carried forward	15	64,208	91,846	156,054	173,475

All of the charity's activities derive from continuing operations during the above two periods.


The funds breakdown for 2023 is shown in note 15.


# Samphire

## (Registration number: 1106667) Balance Sheet as at 31 March 2024

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	11	3,439	4,761
<b>Current assets</b>			
Debtors	12	-	3
Cash at bank and in hand	13	155,057	173,164
		<u>155,057</u>	<u>173,167</u>
<b>Creditors: Amounts falling due within one year</b>	14	(2,442)	(4,453)
<b>Net current assets</b>		<u>152,615</u>	<u>168,714</u>
<b>Net assets</b>		<u>156,054</u>	<u>173,475</u>
<b>Funds of the charity:</b>			
Restricted funds		91,846	94,171
Unrestricted funds		64,208	79,304
<b>Total funds</b>	15	<u>156,054</u>	<u>173,475</u>

The financial statements on pages 5 to 13 were approved by the trustees, and authorised for issue on .....  
and signed on their behalf by:

  
.....  
Caroline Howden  
Chairman and trustee

  
.....  
Jayne Strange  
Trustee & Treasurer

# Samphire

## Notes to the Financial Statements for the Year Ended 31 March 2024

### 1 Accounting policies

#### Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

#### Basis of preparation

Samphire meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

#### Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

#### *Donations and legacies*

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

#### *Grants receivable*

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

#### *Investment income*

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

#### Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### *Charitable activities*

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

# Samphire

## Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

### Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

### Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

### Tangible fixed assets

Individual fixed assets costing £300.00 or more are initially recorded at cost.

### Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Office and computer equipment	3 year straight line

### Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and all deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

### Trade creditors

are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the Charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

## Samphire

### Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

#### Fund structure

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

Restricted income 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.

#### Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

#### 2 Income from donations, legacies and grants

	Unrestricted funds General £	Restricted funds £	Total funds £
Grants received	60,015	235,676	295,691
Donations	7,384	3,138	10,522
Charitable Activities	300	-	300
<b>Total for 2024</b>	<b>67,699</b>	<b>238,814</b>	<b>306,513</b>
<b>Total for 2023</b>	<b>99,449</b>	<b>204,137</b>	<b>303,586</b>

#### 3 Investment income

	Unrestricted funds General £	Restricted funds £	Total funds £
Interest receivable and similar income;			
Interest receivable on bank deposits	1,411	605	2,016
<b>Total for 2024</b>	<b>1,411</b>	<b>605</b>	<b>2,016</b>
<b>Total for 2023</b>	<b>-</b>	<b>157</b>	<b>157</b>

## Samphire

### Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

#### 4 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total funds £
Allocated support costs		94,206	229,543	323,749
Governance costs		-	2,201	2,201
<b>Total for 2024</b>		94,206	231,744	325,950
<b>Total for 2023</b>		24,274	225,328	249,602

#### 5 Other Expenditure

	Note	Unrestricted funds General £	Restricted funds £	Total funds £
Depreciation, amortisation and other similar costs		226	2,378	2,604
<b>Total for 2024</b>		226	2,378	2,604
<b>Total for 2023</b>		226	3,337	3,563

#### 6 Analysis of governance and support costs

	Note	Unrestricted funds General £	Restricted funds £	Total funds £
Independent examiner fees				
Examination of the financial statements			2,201	2,201
<b>Total for 2024</b>			2,201	2,201
<b>Total for 2023</b>			2,568	2,568

## Samphire

### Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

#### 7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

#### 8 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
<b>Staff costs during the year were:</b>		
Wages and salaries	209,042	149,507
Social security costs	12,632	1,336
Pension costs	11,863	8,180
Other staff costs	5,605	5,073
	<u>239,142</u>	<u>164,096</u>

No employee received emoluments of more than £60,000 during the year

#### 9 Independent examiner's remuneration

	2024 £	2023 £
Examination of the financial statements	<u>2,201</u>	<u>2,568</u>

#### 10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

## Samphire

### Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

#### 11 Tangible fixed assets

	<b>Furniture and equipment £</b>	<b>Total £</b>
<b>Cost</b>		
At 1 April 2023	11,922	11,922
Additions	1,282	1,282
At 31 March 2024	13,204	13,204
<b>Depreciation</b>		
At 1 April 2023	7,161	7,161
Charge for the year	2,604	2,604
At 31 March 2024	9,765	9,765
<b>Net book value</b>		
At 31 March 2024	3,439	3,439
At 31 March 2023	4,761	4,761

#### 12 Debtors

	<b>2024 £</b>	<b>2023 £</b>
Other debtors	-	3

#### 13 Cash and cash equivalents

	<b>2024 £</b>	<b>2023 £</b>
Cash on hand	52	29
Cash at bank	155,005	173,135
	155,057	173,164

#### 14 Creditors: amounts falling due within one year

	<b>2024 £</b>	<b>2023 £</b>
Trade creditors	-	1,200
Other taxation and social security	-	701
Accruals	2,442	2,552
	2,442	4,453

## Samphire

### Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

#### 15 Funds

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
<b>Unrestricted funds</b>					
General - Reserve fund	79,304	69,110	(94,206)	10,000	64,208
<b>Restricted funds</b>	94,171	239,419	(231,744)	(10,000)	91,846
<b>Total funds</b>	173,475	308,529	(325,950)	-	156,054
	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
<b>Unrestricted funds</b>					
General - Reserve fund	9,762	99,449	(24,500)	(5,407)	79,304
<b>Restricted funds</b>	113,292	204,137	(228,665)	5,407	94,171
<b>Total funds</b>	123,054	303,586	(253,165)	-	173,475

#### 16 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2024 £
Tangible fixed assets	225	3,214	3,439
Current assets	63,983	91,704	155,057
Current liabilities	-	(2,442)	(2,442)
<b>Total net assets</b>	64,208	91,846	156,054
	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2023 £
Tangible fixed assets	451	4,310	4,761
Current assets	79,554	93,613	173,167
Current liabilities	(701)	(3,752)	(4,453)
<b>Total net assets</b>	79,304	94,171	173,475

## Samphire

### Detailed Statement of Financial Activities for the Year Ended 31 March 2024

	Total 2024 £	Total 2023 £
<b>Income and Endowments from:</b>		
Donations and legacies (analysed below)	306,513	303,429
Investment income (analysed below)	2,016	157
Total income	<u>308,527</u>	<u>303,586</u>
<b>Expenditure on:</b>		
Charitable activities (analysed below)	(323,346)	(249,602)
Other expenditure (analysed below)	(2,604)	(3,563)
Total expenditure	<u>(325,950)</u>	<u>(253,165)</u>
Net income /(Expenditure)	<u>(17,423)</u>	50,421
Net movement in funds	(17,423)	50,421
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>173,475</u>	123,054
Total funds carried forward	<u>156,054</u>	<u>173,475</u>

## Samphire

### Detailed Statement of Financial Activities for the Year Ended 31 March 2024 (continued)

	<b>Total 2024 £</b>	<b>Total 2023 £</b>
<b><i>Donations and legacies</i></b>		
Donations and legacies	10,522	31,436
Grants, including capital grants	295,691	271,993
Charitable Activities	300	-
	306,513	303,429
<b><i>Investment income</i></b>		
Interest on cash deposits	2,016	157
<b><i>Charitable activities</i></b>		
Multi-Cultural Festival costs	(9,656)	(7,124)
Legal project	(5,370)	(5,672)
Wages and salaries	(209,042)	(149,507)
Staff NIC (Employers)	(12,632)	(1,336)
Staff pensions (Defined contribution) - pension scheme 1	(11,863)	(8,180)
Human Resources	(4,171)	-
Recruitment Expenses	(220)	(3,796)
Staff training	(1,214)	(1,277)
Phone Cards	(2,828)	(2,334)
Steering Group Data	(3,466)	-
Ex-Detainee Project	(151)	(284)
Ex-Detainee - Emergency Food & Accommodation	(7,004)	(2,973)
Ex-detainee expenses	(114)	(276)
Ex-Detainee - Travel	(87)	(63)
Ex-Detainee Conference	(6,660)	(6,631)
EX-Detainee Christmas Appeal	-	(735)
Ex Detainee Activities	-	(3,463)
Community champion project	(2,441)	(6,023)
Roma Community Engagement	(1,683)	-
Napier Barracks (BLF)	(3,899)	(2,265)
Rent	(5,096)	(5,569)
Rates	(688)	(470)
Water rates	(138)	(19)

This page does not form part of the statutory financial statements.

## Samphire

### Detailed Statement of Financial Activities for the Year Ended 31 March 2024 (continued)

Light, heat and power	(1,645)	(1,506)
Insurance	(3,480)	(1,817)
Repairs and maintenance	(2,708)	(2,365)
Telephone and internet access	(3,612)	(2,621)
Computer software and maintenance costs	(8,436)	(8,256)
Printing, postage and stationery	(1,331)	(1,900)
Hire of plant and machinery (Operating leases)	(1,630)	(1,397)
Sundry expenses	(1,561)	(1,049)
Cleaning	(499)	(817)
Travel and subsistence	(2,209)	(3,112)
Advertising and marketing	(3,975)	(77)
Staff entertaining and refreshments	(579)	(1,871)
Consultancy fees	(549)	(5,103)
Legal Fees	(33)	(7,146)
Professional fees	(452)	-
Bank charges	(23)	-
Accountancy fees	(2,201)	(2,568)
	<hr/>	<hr/>
	(323,346)	(249,602)
<b><i>Other expenditure</i></b>		
Depreciation of office equipment	(907)	(1,866)
Depreciation of office equipment	(1,471)	(1,471)
Depreciation of office equipment	(226)	(226)
	<hr/>	<hr/>
	(2,604)	(3,563)

**SAMPHIRE**

England & Wales - Charity number 1106667

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# Accounts

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Charity registration number: 1106667

# Samphire

Annual Report and Financial Statements

for the Year Ended 31 March 2023

## Samphire

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# Samphire

## Reference and Administrative Details

### **Chair**

Dominic Howden

### **Trustees**

Joy Poppe

Jayne Strange, Treasurer

Liza Seed

Duane Poppe

Martin Burrell

Rebecca Sawbridge

Miriam Wood

Floortje Hoette

Dilshad Sharif

### **Senior Management / Leadership Team**

Charlotte Zosseder Director

Julie Lawrence, Finance and Operations manager

Indre Lechtimiakyte, Legal & Migrant Support Manager

Kay Marsh, Media & Advocacy Lead

Iveta Janova, Inclusive Development Officer

Elisha Sutton, Post Detention Caseworker

Alex Dean, School Co-ordinator

### **Charity Registration Number**

1106667

### **Principal Office**

56 Castle Street

Dover

Kent

CT16 1PJ

### **Independent Examiner**

Stones Accountancy Limited

Chartered Accountants

5 North Court

Armstrong Road

Maidstone

Kent

ME15 6 JZ

# Samphire

## Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2023.

### Objectives and activities

#### *Objects and aims*

The promotion of social inclusion among migrant communities (including those who have experienced immigration detention)

#### *Public benefit*

1. Providing a local network group that encourages and enables members of migrant communities to participate more effectively with the wider community;
2. Increasing and coordinating opportunities for members of migrant communities to engage with service providers, and to enable those providers to adapt services to address the needs of that community;
3. Raising public awareness of the issues affecting migrants (including those who have experienced immigration detention).

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

### Structure, governance and management

#### *Nature of governing document*

The Charity is governed by constitution adopted 13 May 2004 and as most recently amended on 29 September 2016.

The annual report was approved by the trustees of the charity on ..... and signed on its behalf by:

.....  
Dominic Howden  
Chair

.....  
Jayne Strange  
Treasurer and Trustee

# Samphire

## Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

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

.....  
Dominic Howden  
Chair

.....  
Jayne Strange  
Treasurer & Trustee

## Samphire

### Independent Examiner's Report to the trustees of Samphire

I report to the trustees on my examination of the accounts of Samphire for the year ended 31 March 2023.

#### Responsibilities and basis of report

As the charity trustees of Samphire 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 Samphire's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### Independent examiner's statement

Since Samphire's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Institute of Chartered Accountants in England & Wales, which is one of the listed bodies.

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 Samphire 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 accounting 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.



.....  
Peter O'Donnell  
Stones Accountancy Limited  
Chartered Accountants  
Institute of Chartered Accountants in England & Wales  
5 North Court, Armstrong Road  
Maidstone  
Kent  
ME15 6 JZ

Date: 24 July 2023

## Samphire

### Statement of Financial Activities for the Year Ended 31 March 2023

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
<b>Income and Endowments from:</b>					
Donations and legacies		99,449	203,980	303,429	170,540
Investment income	3	-	157	157	25
Total income		99,449	204,137	303,586	170,565
<b>Expenditure on:</b>					
Charitable activities		(24,274)	(225,328)	(249,602)	(168,119)
Other expenditure	5	(226)	(3,337)	(3,563)	(1,799)
Total expenditure		(24,500)	(228,665)	(253,165)	(169,918)
Net income/(expenditure)		74,949	(24,528)	50,421	647
Gross transfers between funds		(5,407)	5,407	-	-
Net movement in funds		69,542	(19,121)	50,421	647
<b>Reconciliation of funds</b>					
Total funds brought forward		9,762	113,292	123,054	122,407
Total funds carried forward	15	79,304	94,171	173,475	123,054

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2022 is shown in note 15.

## Samphire

### (Registration number: 1106667) Balance Sheet as at 31 March 2023

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	11	4,761	3,035
<b>Current assets</b>			
Debtors	12	3	3
Cash at bank and in hand	13	173,164	123,269
		<u>173,167</u>	<u>123,272</u>
<b>Creditors: Amounts falling due within one year</b>	14	<u>(4,453)</u>	<u>(3,253)</u>
<b>Net current assets</b>		<u>168,714</u>	<u>120,019</u>
<b>Net assets</b>		<u>173,475</u>	<u>123,054</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds		94,171	113,292
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>79,304</u>	<u>9,762</u>
<b>Total funds</b>	15	<u>173,475</u>	<u>123,054</u>

The financial statements on pages 5 to 13 were approved by the trustees, and authorised for issue on ..... and signed on their behalf by:

.....  
Dominic Howden  
Chair

.....  
Jayne Strange  
Treasurer & Trustee

# Samphire

## Notes to the Financial Statements for the Year Ended 31 March 2023

### 1 Accounting policies

#### Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

#### Basis of preparation

Samphire meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

#### Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

#### Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

#### Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

#### Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

#### Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

## Samphire

### Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

#### Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

#### Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### Tangible fixed assets

Individual fixed assets costing £300.00 or more are initially recorded at cost.

#### Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Office and computer equipment	3 year straight line

#### Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### Trade creditors

are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade Creditors

are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

## Samphire

### Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

#### Fund structure

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

Restricted income 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.

#### Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

#### 2 Income from donations and legacies

		<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total funds £</b>
Donations and legacies;				
Donations		12,441	18,995	31,436
<b>Total for 2023</b>		12,441	18,995	31,436
<b>Total for 2022</b>		9,100	161,440	170,540
Grants for 2023	87,008	184,985	271,993	
<b>3 Total for 2022</b>			170,565	

#### Investment income

	<b>Restricted funds £</b>	<b>Total funds £</b>
Interest receivable and similar income;		
Interest receivable on bank deposits	157	157
<b>Total for 2023</b>	157	157
<b>Total for 2022</b>	25	25

## Samphire

### Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

#### 4 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total funds £
Restricted funds		3,132	34,711	37,843
Staff costs		17,863	146,233	164,096
Allocated support costs		3,279	41,816	45,095
Governance costs		-	2,568	2,568
<b>Total for 2023</b>		24,274	225,328	249,602
<b>Total for 2022</b>		13,466	154,653	168,119

#### 5 Other expenditure

	Note	Unrestricted funds General £	Restricted funds £	Total funds £
Depreciation, amortisation and other similar costs		226	3,337	3,563
<b>Total for 2023</b>		226	3,337	3,563
<b>Total for 2022</b>		-	1,799	1,799

#### 6 Analysis of governance and support costs

##### Governance costs

		Restricted funds £		Total funds £
Independent examiner fees				
Examination of the financial statements		2,568	2,568	2,568
<b>Total for 2023</b>		2,568	2,568	2,568
<b>Total for 2022</b>		2,551	2,551	2,551

## Samphire

### Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

#### 7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

#### 8 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
<b>Staff costs during the year were:</b>		
Wages and salaries	122,282	92,517
Social security costs	28,561	19,045
Pension costs	8,180	5,359
Other staff costs	5,073	2,297
	<u>164,096</u>	<u>119,218</u>

No employee received emoluments of more than £60,000 during the year

#### 9 Independent examiner's remuneration

	2023 £	2022 £
Examination of the financial statements	<u>2,568</u>	<u>2,551</u>

#### 10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

## Samphire

### Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

#### 11 Tangible fixed assets

	<b>Furniture and equipment £</b>	<b>Total £</b>
<b>Cost</b>		
At 1 April 2022	6,633	6,633
Additions	5,289	5,289
At 31 March 2023	11,922	11,922
<b>Depreciation</b>		
At 1 April 2022	3,598	3,598
Charge for the year	3,563	3,563
At 31 March 2023	7,161	7,161
<b>Net book value</b>		
At 31 March 2023	4,761	4,761
At 31 March 2022	3,035	3,035

#### 12 Debtors

	<b>2023 £</b>	<b>2022 £</b>
Other debtors	3	3

#### 13 Cash and cash equivalents

	<b>2023 £</b>	<b>2022 £</b>
Cash on hand	29	77
Cash at bank	173,135	123,192
	173,164	123,269

#### 14 Creditors: amounts falling due within one year

	<b>2023 £</b>	<b>2022 £</b>
Trade creditors	1,200	-
Other taxation and social security	701	701
Accruals	2,552	2,552
	4,453	3,253

## Samphire

### Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

#### 15 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
<b>Unrestricted funds</b>					
General - Reserve fund	9,762	99,449	(24,500)	(5,407)	79,304
<b>Restricted funds</b>	113,292	204,137	(228,665)	5,407	94,171
<b>Total funds</b>	123,054	303,586	(253,165)	-	173,475
	Balance at 1 April 2021 £	Incoming resources £	Resources expended £		Balance at 31 March 2022 £
<b>Unrestricted funds</b>					
General - Reserve fund	14,128	9,100	(13,466)		9,762
<b>Restricted funds</b>	108,279	161,465	(156,452)		113,292
<b>Total funds</b>	122,407	170,565	(169,918)		123,054

#### 16 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2023 £
Tangible fixed assets	451	4,310	4,761
Current assets	79,554	93,613	173,167
Current liabilities	(701)	(3,752)	(4,453)
Total net assets	79,304	94,171	173,475
	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2022 £
Tangible fixed assets	-	3,035	3,035
Current assets	10,462	112,810	123,272
Current liabilities	(701)	(2,552)	(3,253)
Total net assets	9,761	113,293	123,054

## Samphire

### Detailed Statement of Financial Activities for the Year Ended 31 March 2023

	<b>Total 2023 £</b>	<b>Total 2022 £</b>
<b>Income and Endowments from:</b>		
Donations and legacies (analysed below)	303,429	170,540
Investment income (analysed below)	157	25
Total income	<u>303,586</u>	<u>170,565</u>
<b>Expenditure on:</b>		
Charitable activities (analysed below)	(249,602)	(168,119)
Other expenditure (analysed below)	(3,563)	(1,799)
Total expenditure	<u>(253,165)</u>	<u>(169,918)</u>
Net income	<u>50,421</u>	<u>647</u>
Net movement in funds	50,421	647
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>123,054</u>	<u>122,407</u>
Total funds carried forward	<u>173,475</u>	<u>123,054</u>

## Samphire

### Detailed Statement of Financial Activities for the Year Ended 31 March 2023 (continued)

	<b>Total 2023 £</b>	<b>Total 2022 £</b>
<b><i>Donations and legacies</i></b>		
Donations and legacies	31,436	87,481
Grants, including capital grants	271,993	83,059
	303,429	170,540
<b><i>Investment income</i></b>		
Interest on cash deposits	157	25
	157	25
<b><i>Charitable activities</i></b>		
Multi Cultural Festival costs	(7,124)	(9,748)
Legal project	(5,672)	(239)
Wages and salaries	(149,507)	(92,517)
Staff NIC (Employers)	(1,336)	(19,045)
Staff pensions (Defined contribution) - pension scheme 1	(8,180)	(5,359)
Recruitment Expenses	(3,796)	(1,739)
Staff training	(1,277)	(558)
Phone cards	(2,334)	(2,081)
Ex-Detainee Project	(284)	(34)
Ex-Detainee - Emergency Food & Accommodation	(2,973)	(3,449)
Ex-detainee expenses	(276)	(952)
Ex-Detainee - Travel	(63)	(339)
Ex-Detainee Conference	(6,631)	-
EX-Detainee Christmas Appeal	(735)	(950)
Ex Detainee Activities	(3,463)	(410)
Community champion project	(6,023)	(935)
Napier Barracks (BLF)	(2,265)	(1,843)
Rent	(5,569)	(5,983)
Rates	(470)	(572)
Water rates	(19)	(187)
Light, heat and power	(1,506)	(1,483)
Insurance	(1,817)	(682)
Repairs and maintenance	(2,365)	(294)
General maintenance	-	(49)
Telephone and fax	(2,621)	(2,195)
Computer software and maintenance costs	(8,256)	(6,114)
Printing, postage and stationery	(1,900)	(1,307)
Hire of plant and machinery (Operating leases)	(1,397)	(1,296)
Sundry expenses	(1,049)	(1,591)

This page does not form part of the statutory financial statements.

## Samphire

### Detailed Statement of Financial Activities for the Year Ended 31 March 2023 (continued)

	Total 2023 £	Total 2022 £
Cleaning	(817)	(738)
Travel and subsistence	(3,112)	(1,079)
Advertising and marketing	(77)	-
Staff entertaining (allowable for tax)	(1,872)	(786)
Consultancy fees	(5,103)	(158)
Legal Fees	(7,145)	(847)
Bank charges	-	(9)
Accountancy fees	(2,568)	(2,551)
	<hr/>	<hr/>
	(249,602)	(168,119)
<b><i>Other expenditure</i></b>		
Depreciation of office equipment	(3,563)	(1,799)
	<hr/>	<hr/>
	(3,563)	(1,799)

## Samphire

### Analysis of movement in funds for the Year Ended 31 March 2023

<u>Funder</u>	<u>Category</u>	<u>FUN D ID</u>	<u>Openin g Balance</u>	<u>Receiv ed</u>	<u>Transf ers</u>	<u>Spent</u>	<u>Closin g Balanc e</u>
Transferred	Emergency Sup. & Phone Cards	0	1,045.29	12,441.19	379.36	6,312.84	7,553.00
Transferred	Emergency Support	1	274.06	-	(274.06)	-	-
Transferred	Community Engagement	2	3,528.06	87.50	(2,182.66)	1,432.90	-
Transferred	IT/Software	3	2,433.72	-	-	2,433.72	-
Transferred	Ex detainee	4	200.00	-	(200.00)	-	-
Dover DC	MCF 2020	5	410.00	6,000.00	1,770.81	8,180.81	-
BLF	BLF RESERVE	6	35,000.00	10,045.03	12,777.50	1,478.00	56,344.53
Kent Community Organisation	Emergency Support	11	419.00	-	(419.00)	-	-
Stephen Clarke 19965	Emergency Support	12	144.40	-	(144.40)	-	-
AB Charitables	Un restricted	13	13,709.03	-	875.39	14,257.61	326.81
Henry Smith	Community Engagement	30	2,963.59	-	-	2,963.59	-
Hilden Trust	Community Engagement	31	1,042.61	-	-	1,042.61	-
DDC Roma	Community Engagement	32	1,163.66	-	-	957.14	206.52
ARM Trust	Community Engagement	34	-	5,000.00	-	1,879.23	3,120.77
Blue Thread	Community Engagement	35	-	36,122.00	(10,000.00)	4,973.66	21,148.34
KCF-Brook	Community Engagement	36	-	5,000.00	-	217.18	4,782.82
DDC - Lantern	Community Engagement	37	-	2,898.27	1,369.45	4,267.72	-
Trusthouse	Community Engagement	38	-	10,000.00	-	-	10,000.00
KCF - Port of Dover	Community Engagement	39	-	11,000.00	-	-	11,000.00
Tesco Groundworks	Community Engagement	40	-	1,000.00	-	-	1,000.00
Dischma	Community Engagement	41	-	2,000.00	-	-	2,000.00
Souter	Community Engagement	-	-	2,400.00	-	-	2,400.00
Garfield Weston	Community Engagement	-	-	10,000.00	-	-	10,000.00
Allen & Overy	Legal	50	4,209.17	7,000.00	(2,542.53)	3,998.84	4,667.80
KCF Lawson Endowment	Legal	51	3,085.00	-	(1,820.32)	1,264.68	-
Justice Together	Legal	53	15,189.72	42,899.50	-	34,217.00	23,872.22
BLF Underspend	Ex Detainee	70	1,083.49	-	(535.72)	547.77	-
Misacellaneous	Ex Detainee	72	178.43	-	(178.43)	(0.00)	0.00
PHT	Ex detainee	75	2,167.38	1,500.00	-	3,362.32	305.06
PHT 8963	Ex Detainee	76	3,212.96	1,500.00	-	3,461.27	1,251.69
Allen lane	Director Salary	90	5,230.44	-	(3,077.70)	4,999.92	230.52
Colyer Ferguson	Finance Manager Salary	91	3,077.70	5,000.00	-	4,999.92	0.08
Woodward Trust	Core Costs	93	116.48	-	(116.48)	-	-
Lottery	Lottery	95	-	131,535.40	-	124,658.96	6,876.44
Lottery	Lottery Underspend	95	15,475.09	-	-	15,475.09	-
Misacellaneous	General Salaries	96	-	-	5,536.90	(457.91)	5,994.81
Gibbons Family Trust	Thanet School	100	100.29	-	-	-	100.29
Hilden Trust	Schools	101	6,476.89	-	(1,218.11)	6,182.66	294.23
KCF	Kent School	102	1,218.11	-	-	-	-

This page does not form part of the statutory financial statements.

<b>123,154.5</b>	<b>303,428.</b>		<b>253,107.</b>	<b>173,475.</b>
<b>7</b>	<b>89</b>	<b>-</b>	<b>53</b>	<b>93</b>

**SAMPHIRE**

England & Wales - Charity number 1106667

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# Accounts

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Charity registration number: 1106667

# Samphire

Annual Report and Financial Statements

for the Year Ended 31 March 2022

SIGNED

## **Samphire**

### **Reference and Administrative Details**

#### **Chairman**

Joy Poppe

#### **Trustees**

Sara Jones Treasurer

Liza Seed

Sara Hutchinson

Duane Poppe

Martin Burrell

Krubally Kumar

Dominic Howden

Rebecca Sawbridge

#### **Senior Management / Leadership Team**

Julie Lawrence Finance and Office manager

Indre Lechtimiakyte, Legal & Migrant Support Manager

Kay Marsh, Community & Migrant Support Co-ordinator

Iveta Janova, Inclusive Development Officer

Judy Farmer, Post Detention Caseworker

Mhairi McGhee, Director

#### **Charity Registration Number**

1106667

#### **Principal Office**

56 Castle Street

Dover

Kent

CT16 1PJ

#### **Independent Examiner**

Stones Accountancy Limited

Chartered Accountants

5 North Court

Armstrong Road

Maidstone

Kent

ME15 6 JZ

# Samphire

## Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2022.

### Objectives and activities

#### *Objects and aims*

The promotion of social inclusion among migrant communities (including those who have experienced immigration detention)

#### *Public benefit*

1. Providing a local network group that encourages and enables members of migrant communities to participate more effectively with the wider community;
2. Increasing and coordinating opportunities for members of migrant communities to engage with service providers, and to enable those providers to adapt services to address the needs of that community;
3. Raising public awareness of the issues affecting migrants (including those who have experienced immigration detention).


The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

### Structure, governance and management

#### *Nature of governing document*

The Charity is governed by constitution adopted 13 May 2004 and as most recently amended on 29 September 2016.

The annual report was approved by the trustees of the charity on 22/09/22 and signed on its behalf by:

  
.....  
Joy Poppe  
Chairman and trustee

  
.....  
Sara Jones  
Treasurer and trustee

## Samphire

### Statement of Trustees' Responsibilities

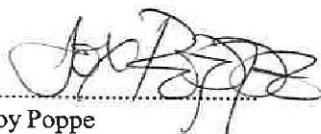
The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

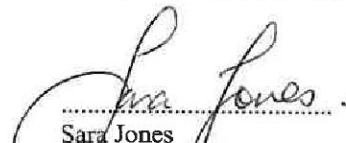
The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

  
.....  
Joy Poppe  
Chairman and trustee

  
.....  
Sara Jones  
Treasurer and trustee

## Samphire

### Independent Examiner's Report to the trustees of Samphire

I report to the trustees on my examination of the accounts of Samphire for the year ended 31 March 2022.

#### Responsibilities and basis of report

As the charity trustees of Samphire 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 Samphire's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the 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 Samphire 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 accounting 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.

.....  
Peter O'Donnell  
Chartered Accountants  
Institute of Chartered Accountants in England & Wales

5 North Court  
Armstrong Road  
Maidstone  
Kent  
ME15 6 JZ

Date:.....

## Samphire

### Statement of Financial Activities for the Year Ended 31 March 2022

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
<b>Income and Endowments from:</b>					
Donations and legacies		9,100	161,440	170,540	202,234
Investment income	3	-	25	25	56
Other income		-	-	-	3,211
<b>Total income</b>		<b>9,100</b>	<b>161,465</b>	<b>170,565</b>	<b>205,501</b>
<b>Expenditure on:</b>					
Charitable activities		(13,466)	(154,293)	(167,759)	(165,066)
Other expenditure	5	-	(1,799)	(1,799)	(1,799)
<b>Total expenditure</b>		<b>(13,466)</b>	<b>(156,092)</b>	<b>(169,558)</b>	<b>(166,865)</b>
<b>Net (expenditure)/income</b>		<b>(4,366)</b>	<b>5,373</b>	<b>1,007</b>	<b>38,636</b>
<b>Net movement in funds</b>		<b>(4,366)</b>	<b>5,373</b>	<b>1,007</b>	<b>38,636</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		14,128	107,919	122,047	83,411
Total funds carried forward	15	9,762	113,292	123,054	122,047

All of the charity's activities derive from continuing operations during the above two periods.

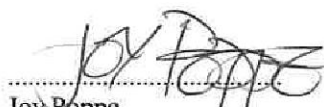
The funds breakdown for 2021 is shown in note 15.

# Samphire

(Registration number: 1106667)  
Balance Sheet as at 31 March 2022

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	11	3,035	3,598
<b>Current assets</b>			
Debtors	12	3	-
Cash at bank and in hand	13	123,269	121,937
		123,272	121,937
<b>Creditors: Amounts falling due within one year</b>	14	(3,253)	(3,488)
<b>Net current assets</b>		120,019	118,449
<b>Net assets</b>		123,054	122,047
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds		113,292	107,920
<b>Unrestricted income funds</b>			
Unrestricted funds		9,762	14,127
<b>Total funds</b>	15	123,054	122,047

The financial statements on pages 5 to 14 were approved by the trustees, and authorised for issue on ..... and signed on their behalf by:

  
Joy Poppe  
Chairman and trustee

  
Sara Jones  
Treasurer and trustee

## Samphire

### Notes to the Financial Statements for the Year Ended 31 March 2022

#### 1 Accounting policies

##### **Statement of compliance**

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

##### **Basis of preparation**

Samphire meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

##### **Exemption from preparing a cash flow statement**

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

##### **Income and endowments**

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

##### ***Donations and legacies***

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

##### ***Grants receivable***

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

##### ***Investment income***

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

##### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

##### ***Charitable activities***

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

# Samphire

## Notes to the Financial Statements for the Year Ended 31 March 2022

### **Grant provisions**

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

### **Support costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

### **Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

### **Tangible fixed assets**

Individual fixed assets costing £300.00 or more are initially recorded at cost.

### **Depreciation and amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Office and computer equipment	3 year straight line

### **Trade debtors**

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

## Samphire

### Notes to the Financial Statements for the Year Ended 31 March 2022

#### Trade creditors

are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

#### Fund structure

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

Restricted income 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.

#### Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

## 2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies; Donations from individuals	9,100	78,381	87,481
<b>Total for 2022</b>	<b>9,100</b>	<b>78,381</b>	<b>87,481</b>
<b>Total for 2021</b>	<b>1,822</b>	<b>200,412</b>	<b>202,234</b>

## 3 Investment income

## Samphire

### Notes to the Financial Statements for the Year Ended 31 March 2022

	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total funds £</b>
Interest receivable and similar income; Interest receivable on bank deposits	-	25	25
<b>Total for 2022</b>	-	25	25
<b>Total for 2021</b>	55	1	56

## Samphire

### Notes to the Financial Statements for the Year Ended 31 March 2022

#### 4 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total funds £
Restricted funds		2,952	18,028	20,980
Staff costs		7,374	111,844	119,218
Allocated support costs		3,140	21,870	25,010
Governance costs		-	2,551	2,551
<b>Total for 2022</b>		<b>13,466</b>	<b>154,293</b>	<b>167,759</b>
<b>Total for 2021</b>		<b>12,033</b>	<b>153,033</b>	<b>165,066</b>

5

Depreciation, amortisation and other similar costs

**Total for 2022**

**Total for 2021**

6

Independent examiner fees

Examination of the financial statements

**Total for 2022**

**Total for 2021**

7

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

## Samphire

### Notes to the Financial Statements for the Year Ended 31 March 2022

#### 8 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
<b>Staff costs during the year were:</b>		
Wages and salaries	92,517	110,879
Social security costs	19,045	9,084
Pension costs	5,359	1,802
Other staff costs	2,297	1,006
	<u>119,218</u>	<u>122,771</u>

No employee received emoluments of more than £60,000 during the year

#### 9 Independent examiner's remuneration

	2022 £	2021 £
Examination of the financial statements	<u>2,551</u>	<u>1,840</u>

#### 10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

## Samphire

### Notes to the Financial Statements for the Year Ended 31 March 2022

#### 11 Tangible fixed assets

	Furniture and equipment £	Total £
<b>Cost</b>		
At 1 April 2021	5,397	5,397
Additions	1,236	1,236
At 31 March 2022	6,633	6,633
<b>Depreciation</b>		
At 1 April 2021	1,799	1,799
Charge for the year	1,799	1,799
At 31 March 2022	3,598	3,598
<b>Net book value</b>		
At 31 March 2022	3,035	3,035
At 31 March 2021	3,598	3,598

#### 12 Debtors

	2022 £	
Other debtors		3

#### 13 Cash and cash equivalents

	2022 £	2021 £
Cash on hand	77	4
Cash at bank	123,192	121,933
	123,269	121,937

#### 14 Creditors: amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	701	1,898
Accruals	2,552	1,590
	3,253	3,488

## Samphire

### Notes to the Financial Statements for the Year Ended 31 March 2022

#### 15 Funds

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £	
<b>Unrestricted funds</b>					
General - Reserve fund	14,128	9,100	(13,466)	9,762	
<b>Restricted funds</b>	107,919	161,465	(156,092)	113,292	
<b>Total funds</b>	122,047	170,565	(169,558)	123,054	
	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2021 £
<b>Unrestricted funds</b>					
General - Reserve fund	9,031	5,088	(12,033)	12,041	14,127
<b>Restricted funds</b>	74,380	200,413	(154,832)	(12,041)	107,920
<b>Total funds</b>	83,411	205,501	(166,865)	-	122,047

#### 16 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2022 £
Tangible fixed assets	-	3,035	3,035
Current assets	10,462	112,810	123,272
Current liabilities	(701)	(2,552)	(3,253)
<b>Total net assets</b>	9,761	113,293	123,054
	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2021 £
Tangible fixed assets	-	3,598	3,598
Current assets	14,827	107,110	121,937
Current liabilities	(701)	(2,787)	(3,488)
<b>Total net assets</b>	14,126	107,921	122,047

## Samphire

### Detailed Statement of Financial Activities for the Year Ended 31 March 2022

Funder	FUND ID	Opening Balance	Rcvd	Spent	Closing Balance
Un restricted	0	£3,162	£4,333	£6,449	£1,045
Emergency Support	1	£420	£858	£1,004	£274
Community Engagement	2	£4,032	£0	£569	£3,463
IT/Software	3	£2,713	£0	£279	£2,434
Ex detainee	4	£200	£0	£0	£200
BLF Building Capabilities	52	£58		£58	£0
Lush	71	£1,140		£1,140	£0
Miscellaneous Ex Detainee	72	£1,641	£158	£1,621	£178
PHT Ex Detainee	75	£0	£3,750	£1,583	£2,167
MCF 2019	94	£762		£762	£0
<b>Total unrestricted fund</b>		<b>£14,128</b>	<b>£9,100</b>	<b>£13,465</b>	<b>£9,762</b>
<b>Restricted funds</b>					
Dover DC	5	£10,158	£0	£9,748	£410
Armtrust	10	£495	£0	£495	£0
Kent Community Organisation	11	£549	£0	£130	£419
Stephen Clarke 19965	12	£2,281	£0	£2,136	£144
AB Charitables	13	£0	£15,000	£1,291	£13,709
Henry Smith	30	£10,310	£0	£7,347	£2,964
Hilden Trust	31	£3,120	£0	£2,077	£1,043
DDC Roma	32	£0	£1,727	£563	£1,164
General Salaries	50	£9,551	£0	£5,342	£4,209
KCF Lawson Endowment	51	£3,500	£0	£415	£3,085
Justice Together	53		£19,132	£3,942	£15,190
BLF Under spend	70	£7,400	£0	£3,400	£4,000
Nicky & Ellen Barber	73	£391	£0	£391	£0
PHT 8963	76	£10,911	£0	£7,698	£3,213
Dover Big Local	80	£0	£3,528	£3,528	£0
Allen lane	90	£3,564	£5,000	£3,333	£5,230
Colyer Ferguson	91	£3,078	£5,000	£5,000	£3,078
Woodward Trust	93	£1,500	£0	£1,384	£116
Lottery	95	£3,983	£112,072	£93,878	£22,177
Gibbons Family Trust	100	£100	£0	£0	£100
Hilden Trust	101	£7,500	£0	£1,023	£6,477
KCF	102	£1,788	£0	£570	£1,218
<b>Non-cash movement</b>					
Depreciation				£1,799	-£1,799
Accrued accountancy fees				£962	-£962
<b>Total restricted fund</b>		<b>£80,179</b>	<b>£161,459</b>	<b>£156,452</b>	<b>£85,185</b>

**Reserve**

Funder	FUND ID	Opening Balance	Rcvd	Spent	Closing Balance
BLF	6	£18,000	£7	£0	£18,007
CAF 2010196741 CF	7	£10,100	£0	£0	£10,100
<b>Total reserve fund</b>		<u>£28,100</u>	<u>£7</u>	<u>£0</u>	<u>£28,107</u>
<b>Sub-total restricted funds</b>		<u>£108,279</u>	<u>£161,466</u>	<u>£156,452</u>	<u>£113,292</u>
<b>Total of all funds</b>		<u>£122,407</u>	<u>£170,565</u>	<u>£169,917</u>	<u>£123,054</u>

**SAMPHIRE**

England & Wales - Charity number 1106667

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# Accounts

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# Samphire

Changing attitudes to, and improving the lives of,  
ex-detainees and migrant communities

## Annual Report 2020 - 2021

Patron: Rt. Rev Rose Hudson-Wilkin

Registered Charity No. 1106667

[www.samphireproject.org.uk](http://www.samphireproject.org.uk)

 samphireproject  @samphire\_

## **Chair's Report 2020-2021**

To say it's been a momentous year is an understatement. No one could have predicted the effect on our lives Covid 19 would have and for our clients, a particularly scary and difficult time navigating this new world without the support of loved ones, secure housing, access to appropriate hygiene, a lack of information and even more uncertainty about the future. Samphire's staff have risen to the challenge incredibly. It's a privilege to be involved in a charity whose staff work with such dedication and passion for the people and the cause Samphire supports. A huge thank you to you all, your efforts this year are much appreciated.

We are sad to see Tanya Long, Samphire's Director over the past three years leave the organisation. Tanya has given such fantastic leadership during that time. She has carefully overseen several projects which have gone on to flourish, championed her team and the clients and given the Board of Trustees expert guidance and support. She has an incredible fundraising record which has given Samphire the financial security it needs to go on into the future in a strong position. We will miss her, but we wish her all the best in her future adventures overseas. Thank you, Tanya, for all you have done for Samphire.

I am delighted that the National Lottery Fund have awarded a three-year grant for the provision of the Post Detention project, the Roma Inclusion Project based in Dover and advice and guidance to be provided to Asylum Seekers currently housed in Napier Barracks in Folkestone. This award is vital for sustaining our work as we continue to support those who have been in Immigration Detention through our helpline, deliver community support and events in Dover and increase capacity of the Legal Project so that more people can receive appropriate and timely advice.

Our Community Engagement work, although on hiatus due to the pandemic, evolved to support those housed in Napier Barracks through regular fitness sessions and through the coordination of donations and we look forward to beginning to see more of the East Kent Dover community face to face through our important schools' work and our events.

The Trustees this year have been instrumental in providing constant professional guidance and support in terms of the strategic direction we wish to

pursue. Thank you for your time, which you give voluntarily, and for your expertise and commitment to Samphire. In line with Samphire's strategy for 2020-2023 we have begun to give serious consideration to our Advocacy, Communications, and Policy position. There is much that Samphire can contribute to in the migrant sector and we believe that alongside our practical support it's important that we share our experience and learning with stakeholders and the public to influence the wider conversation around immigration. This can be seen with our position on the New Immigration Bill, which would take away many people's right to claim asylum in the UK, our opposition to Napier Barracks being used as appropriate accommodation for Asylum Seekers and of course our opposition to the use of indefinite Immigration Detention in the UK. Our work with the East Kent community contributes towards this as does our recent Post Detention steering group, which is made up of those with experience of detention. We wish to grow this arm of the organisation and we hope to do so over the next year.

I will be stepping down as Chair, but I am delighted to hand the position over to Joy Stephens who has been a Trustee for three years now. Joy brings with her much experience in the Refugee and International Development world. She is a social researcher and will be key in developing our advocacy work going forward.

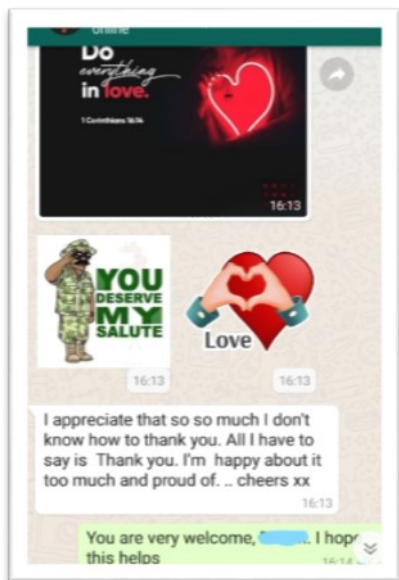
Thank you to all who have supported Samphire during this particularly challenging year. Here's to making change and serving those whose voices are often marginalised and misrepresented going forward-there is much to be done.

Sara Hutchinson, Chair

July 2021

## The Ex-Detainee Project

In this reporting period, we have registered 95 new ex-detainee clients and dealt with over 2400 individual requests for assistance. There are 494 active users of the project, of which 16% are women. The average age of our service user remains the same as last year: 41.



Our Freephone helpline continued to be open 5 days a week from 10am-1.00pm or anyone who has been in or been affected by immigration detention.

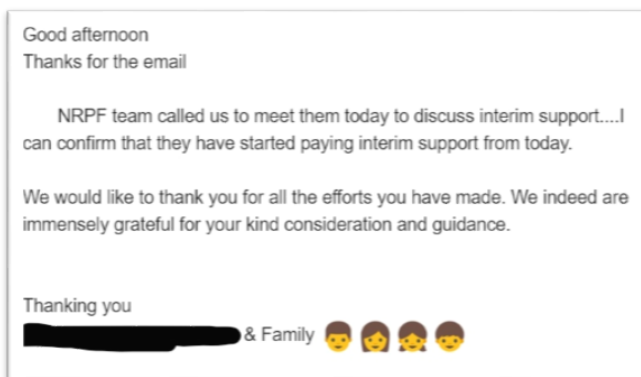
The issues that ex-detainees call us about are largely the same as in previous years. The most common type of support provided by the project was 'Emergency support funds' at 31%, this was followed by 'general advice' at 26%. 21% said they were helped through the provision of information and 20% said they were helped through being put in contact with other organisations. These results are comparable to the results of the survey in 2020 (Annual Survey, Sept

2020). Destitution amongst ex-detainees remains a huge problem due to the hostile environment and worsened by the temporary suspension of face-to-face support due to the COVID19 outbreak. This year we provided emergency support, phone credit and help with travel on 629 occasions.

The emergency support remains one of the most challenging aspects to fundraise for. We continue to offer £500 a month in small grants to individuals for phone credit, travel expenses or to enable them to buy essentials such as food items and toiletries. This means that on average we financially support 30 people a month. Fundraising by volunteers, supporters and staff keep the fund topped up and this year's seasonal appeal 'Make Christmas count' raised over £1000! This helped 37 individuals with purchasing small gifts for their children.

As in the years before emotional support remains the biggest part of our work. In fact, we have seen a huge increase in requests for emotional support compared with the previous year, up to 44% which could indicate the detrimental effect the Covid-19 Pandemic has had on peoples' mental health and feeling of isolation. People call us because they feel lonely and isolated, have anxiety issues due to the fear of being re-detained, etc.

From our most recent telephone survey in September 2020, 61% agreed that the project has helped them feel less anxious; 42% agreed that they have been sleeping better since working with the project. 60% of surveyed agreed that the project has helped them feel less lonely and isolated.



Manchester Community Champion programme – a peer support group by ex-detainees for ex-detainees – had to be suspended due to the Coronavirus outbreak in late March 2020. However, the group kept in touch via a WhatsApp group. With England going through several stages of lockdowns, the group continued to meet outside in the groups of 6 until late 2020, when it was not feasible anymore due to the weather.

In autumn 2020 the Ex-detainee Project was granted a 6 months' extension by the Big Lottery, which then followed a successful 3 year grant to cover our post detention work supporting some of the most vulnerable people in our society.

Following the two grants we started to organise a group of our clients – some of them from the Manchester Community Champion group – to come together to establish a service user-led steering group. The Steering Group will work to shine

a light on the impact of immigration detention within the current crisis and its aftermath, as well as inform the current/future work of Samphire in post-detention support. The group has been leading discussion on Covid vaccinations, participating in the Census, campaigns to end detention and reporting.

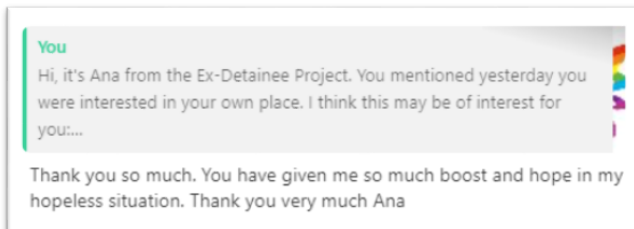
Due to government regulation The Annual Ex-Detainee Conference, which was to be held in June 2021, was postponed until further notice. We hope to be able to host this again in May 2022.

Due to the Coronavirus outbreak and systematic release of detainees from IRCs across the UK we have been experiencing a significant increase of new referrals and casework over the months of March, April and May 2020.

As more and more organisations in the last year have shifted their focus from detention work to post detention work following the systematic detainees' release from IRC in the beginning of the first lockdown, we have been consulting a number of charities about post detention work.

A significant change which has immensely improved Post Detention caseworkers' ability to support clients effectively has been an update of our client management system. The system is now modern, user friendly and much more secure.

The coronavirus outbreak in the last year has once again shown, that in times of global hardships, it is the most vulnerable who suffer the most. Therefore, in the last year there have been a number of campaigns and policy papers circulated within the sector calling for policy change. Moreover, the Government's New Plan for Immigration invoked a substantial response from the sector and the Ex-Detainee Project staff has been co-signing a number of papers, participating in a number of surveys providing evidence of the impact on migrant and ex-detainee communities.

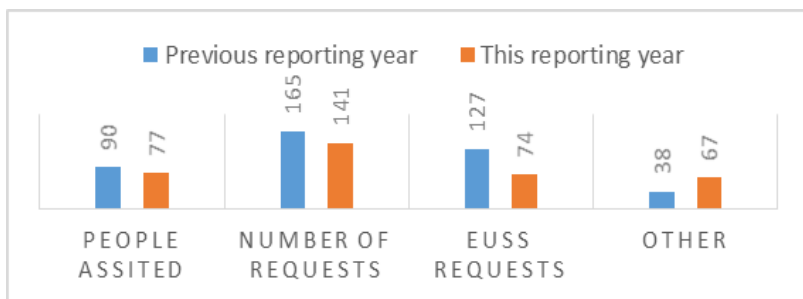


## Immigration Legal Project

Samphire's Immigration Legal advice project has entered its second year in the beginning of this reporting period. In March 2020 it has also received a continued funding from Allen and Overy. This, in combination with a grant from Kent Community Foundation, allowed us to expand the project to two days a week.

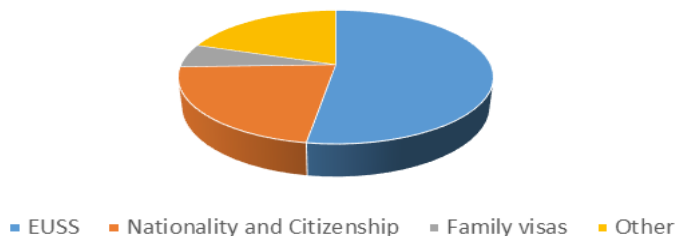
The second year of the project was a challenging one. Due to the global pandemic most of the services moved online, with Legal Project being no exception. April to June 2020 all consultations and appointments were strictly online. However, remote working is difficult when assisting vulnerable and hard to reach communities with limited IT and English language skills. This, in combination with EUSS deadline, has led us to start offering face-to face appointments on emergency basis in June 2020. With lockdown restrictions easing over time, Samphire's immigration legal adviser has combined online and face to face consultations and casework.

In the year of April 2020 – March 2021 Legal Project assisted 77 individuals and dealt with 141 requests for assistance. 52% of requests were related to EU Settlement Scheme. This is a drop of 25% compared to the last year. Other requests covered a variety of topics such as Nationality and Citizenship, Points Based System, Visitors visas, Family visas, etc.



We have noticed a significant increase in requests for advice on British Nationality and Citizenship. This is a clear outcome of Brexit and people wanting to secure their future in the UK.

Legal project requests breakdown April 2020-  
March 2021



The key issues, that emerged over the year, were mostly related to the EU Settlement Scheme and the failure to reach the most vulnerable. Despite extensive campaigning that was done in the sector, the Home Office did not extend the EUSS applications deadline and it remained the 30th of June 2021. With pandemic restricting access to support, a lot of people remained without assistance for their EUSS applications. Additional key issue around EUSS is the failure by the Home Office to communicate that EUSS application had to be submitted by ALL EU nationals living in the UK by the end of 2020 - including the children. A lot of children that we have assisted have been born in the UK and parents have misconceptions that their children are British nationals.

#### Feedback from a client consulted in July-August 2020

*"Thank you for your quick response and your help. I need to confess that I've never expected I will meet someone so responsive and accurate in their work. It usually takes ages and lots of efforts to deal with people in public administration. I just want you to know that your help is very much appreciated."*

Moreover, the pandemic has restricted people's access to embassies in order to renew/issue national ID documents, which then precluded them from using online application system for the EUSS.

The beginning of 2021 brought a lot of changes in Immigration Rules – due to Brexit, the end of free movement and the Home office's pledge to simplify the Immigration Rules. With the EU nationals being unable to benefit from free movement anymore, there is a lot of confusion in the community about bringing

to the UK existing and new family members from the EU and elsewhere.

A major milestone in Samphire's Legal project development during the last year was Samphire's Immigration Advisor raising their **competence level to the OISC Level 2**. This means that we can now offer advice in a much wider variety of more complex cases. This will vary from late EUSS application past the June deadline, to settlement application following grants of protection and family visas when applicants fail to meet certain requirements.

**Stakeholder liaison and advocacy.** As Coronavirus outbreak put migrant communities in even more vulnerable situation, there has been a lot of advocacy work going on in migration sector, with different charities participating in putting public pressure on the Prime Minister and the Home Secretary and calling for policy change. We have co-signed a number of policy papers on topics such as physical proof of residence for EU nationals in the UK under EUSS, EUSS deadline, suspending non-recourse to public funds condition for migrants, etc.

In August 2020 we provided a submission to the Independent Chief Inspector's for Borders and Immigration call for evidence on the EUSS, which contributed into his third report on the scheme. The contribution highlighted the Scheme's benefits, but also – shortcomings.

Samphire's Immigration Adviser remains an active member of various **local and national networks**, such as South East Strategic Partnership for Migration and Kent Roma Interest Group, regularly providing updates on Samphire's immigration legal work.

In spring 2021 we also joined **EUSS Alliance** – a network coordinated by New Europeans. This group consists of immigration advisors and campaigners across the UK and is meant to enable experience sharing, raise common issues, good practices, advice and forming a coordinated response to systematic issues.

**The Future.** In April 2021 Samphire was awarded a three year grant by the National Lottery. Community Fund. Amongst other activities, this grant also covers Samphire's immigration legal advice work. The stability of funding allows us to develop the Legal Project further and we would like to see it expanding beyond two days a week. Following Samphire's OISC Level 2 accreditation, we have established connections with Kent County Council and the British Red Cross office in Kent which resulted in referrals of more complex cases. Subject to capacity, we anticipate this relationship to continue going forward.

Despite the June 30<sup>th</sup> deadline, EUSS will remain our focus as the Scheme remains open for those upgrading their status from pre-settled to settled, existing family members of those with status under EUSS and some late applications.

September 2021 is likely to mark the end of the Home Office funding scheme for some organisations providing assistance with the EUSS. This means that

Samphire is likely to remain the only organisation in the area qualified to provide specialised support. According to the research mapping access to immigration legal advice and legal aid, currently being undertaken by the Refugee Action, Kent has serious shortages of pro bono immigration legal advice. Therefore, Samphire's Legal Project remains a crucial source of support for many local migrant communities.

Hi Indre,  
It is been a while,I do hope you are well.  
How is your work?  
I just let you know that I got a job,I go to work in . and I started in  
September.I also continue my study at College.I am very happy.  
I and my family would like to wish you have a nice Christmas and Happy New Year.  
Kindest regards

*Christmas message from a client whose family of four was assisted in 2020.*

## **Napier Barracks Support**

In September 2020, the Home Office signed a contract with the Ministry of Defense and started accommodating asylum seekers in the disused military barracks of Penally in Wales and Napier in Folkestone. The use of these sites have been extensively covered in the media, and have been inspected by Her Majesty's Inspectorate of Prisons and Chief Inspector for Borders and Immigration.

Penally camp was closed in March 2021, but Napier remains in use despite a recent High Court decision that the use of such sites is unlawful. The main concerns of using the site are asylum seekers' mental health and access to health provision in general, their welfare, access to legal and other kinds of advice, etc.

Since September 2020 Samphire has been involved in talks with stakeholders, including the Home Office, Clearsprings, other local and national charities, regarding the access of the site and the wellbeing of the people living on-site. Samphire's Community Engagement Officer was granted access to site in late 2020 to provide yoga sessions. In October 2021 Samphire, together with other local charities, organised a Welcome event outside the barracks, to show the solidarity with the residents.



At Christmas time, we ran a Christmas card project. We wanted every person staying at the site to feel a little less isolated, so our Community Engagement Officer approached local schools and the charity groups we work with to ask them to get involved. So many local school children made cards and we had enough for everyone!

Following the Covid-19 outbreak in Napier in early 2021, the access to site has been suspended until April 2021. In the meantime, Samphire has provided a witness statement about the site to the DPG Solicitors, who participated in the strategic case in the High Court regarding the lawfulness of the use of the site.



In April 2021 Samphire, together with other local and national organisations, established weekly Drop Ins for Napier Barracks residents. The Drop In is a safe and friendly space away from the barracks, where people can come in and receive advice, help accessing lawyers, receive aid and participate in activities such as arts, sports and English.

Samphire's Napier Barracks support work also involves providing support on-site, such as Yoga and Fitness classes, and developing an on-site library. Within a few weeks we had 4000 books and shelves donated by a charity in Exeter called BookCycle, who build and provide resources for libraries to displaced communities around the world. The library is very well used and will be throughout the use of the site. These activities are supervised and delivered by Samphire's Community Engagement Officer Kay.



## **Inclusion Development – Roma Project Dover**

Samphire has been involved with the Roma community of Dover for many years, principally through the Folkestone Road Community Hub. This year in February 2021, Iveta Janova joined the Samphire team as our Inclusion Development Officer. Iveta continues the great work that was previously achieved with Roma in the Lead, and is working now with Dover's Roma community who are mainly from Slovakia and Czech Republic . Key to this work is the development of partnerships with different services to make sure that Roma community knows how and where they can access help and support. To this end, Iveta runs a weekly Drop In at Dover Big Local and another at the new Community Café – Hoody's.

Much of the work to date has focused on support for applying for EU Settled Status. Iveta has worked closely with Indre, our Legal Adviser, to ensure that as many Roma apply for the settled status as possible but with the deadline of the 30th June 2021 there still remain families who have yet to apply, especially for their children. Some include complex cases, but with Indre's legal advice, we aim to continue to support these as long as we can.

Family support is fundamental as people try to navigate the UK systems. The Monday Drop In at Dover Big Local supports families with applications for universal credit ,employment, benefits , food bank, education, and engagement with different services.

English lessons started in June, in partnership with Dover District Council, with 6 students currently but we anticipate more joining in September. Our English teacher is from Slovakia and has built a great rapport with our Roma students.

Hoody's Community Café opened in April 2021. This new Community café has been launched to support Community groups in Dover and has been set up and funded by Kent and Fire Rescue service, in partnership with the Police and Crime Commissioner, Samphire and another agency. The service operates within Hoody's Community Café at the Charlton Centre and the new owner is from the Roma Community. The Community café has an office space which is used by Samphire, Kent and Fire Rescue Service and other agencies who might want to give clients more privacy. Hoody's Community café gives us a great opportunity to engage not just with the Roma Community but all residents of Dover.



Samphire took part in a Covid 19 Vaccine research project run by Compas Charity and led by Peter Torak. Peter Torak is from the Roma community and has his own organisation in Peterborough. The research was funded by Kent Community NHS Trust to address the lack of information on the vaccine for Roma, and to see what barriers might exist with uptake. We ran an event in Dover where we hosted 25 people from the Roma Community who were asked a series of questions, in their language, about their knowledge of the vaccine and reasons why they might not trust the vaccine. Training in self testing for the virus was also provided.

Census 2021: For the first time, the 2021 census included Roma ethnic minorities in the list which made the Roma community proud. Iveta encouraged and supported 35 people from the Roma community to complete the Census and shared information on our social media, in Slovak and Roma language provided by Roma Support Group, on the purpose of the census.

Iveta took part in Canterbury Christ Church University Study Day for Social Service students. Iveta delivered training on how to work and build trust with the Roma community .The event took place in March 2021 and was great experience both for Iveta and the students.

Samphire has been approached by various agencies wishing to access the Roma community for research or provision of services. Recently, the organization EK360 provided research showing that Roma women are not accessing Sexual Health

Centre services. Iveta was contacted by EK360 to see if she can help them with further research looking at how they can support Roma women aged over 45 to access the service. We involved 11 Roma women to help us find out what are the barriers that may be stopping them accessing the sexual health Centre. Working in the partnership

As we come out of the pandemic, Iveta will further develop her partnership workings with DDC, NHS Health Advisor, DBL, KCC, Dover Children's Centre, Porchlight, Roma Support Group, Compas Charity, KRRS, Priory Field Primary School, Kent Police, Hoody's Café and others. Through these partnerships will emerge: Kent and Fire rescue service home safety visits and safety advice; weekly Healthy Eating & Lifestyles; Priory Field School Coffee weekly coffee mornings; Yoga & fitness; a 6 week Art Project which will be displayed at Margate Turner Gallery; Halloween and Christmas parties! 2021-2022 is set to be a busy year!



## Community Engagement Report

The past year has brought with it some unique challenges. Trying to stay engaged with the community, while navigating government restrictions and lockdowns seemed almost impossible at times. But, as we begin to return to business as usual and imagine what our brave new post-covid world will look like, it is interesting to look back and see what we learned from the experience and what we managed to achieve through such unprecedented times.

### **Dover Together**

During the lockdowns the Dover Together steering group was unable to meet in person and due to the general uncertainty at the time people were understandable a little preoccupied so the group took a break from meetings. However, our core group members stayed in touch to check in with each other from time to time.

As restrictions lifted towards the end of 2020, some of our dedicated members worked incredibly hard to help with our collections for Napier Barracks, regularly taking car loads of donations to the site.

This actually feels like a very positive time for the Dover Together group. With the increased media attention Dover has been receiving, more and more people are becoming interested in what we do. We can now relaunch fresh, welcome back our existing members and hopefully inspire lots of new people to come and get involved.



## **Digital communication**

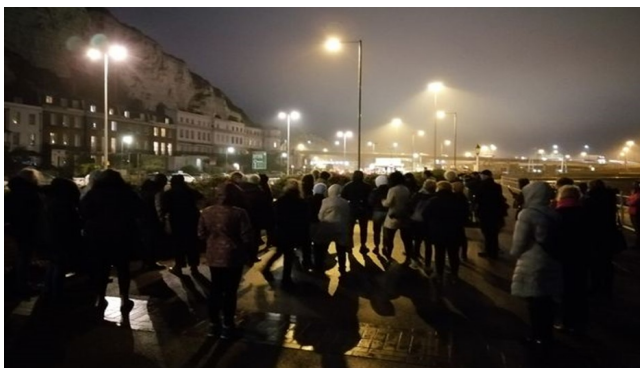
For most of the last year, community engagement moved almost completely online which was a huge challenge as digital communication can be quite impersonal. However, our Community Engagement Coordinator—Kay Marsh, started putting out a weekly newsletter with info on local support available, news, activities for online learning etc. This ran throughout lockdown and, as an unexpected positive, more than doubled our mailing list numbers.

## **Activities**

During the school closures of early 2020, we became aware that many of our local families particularly those within the Roma community were struggling with a lack of internet or devices to home school their children. With a small grant from Dover District Council, we began putting together packs of printed worksheets, covering a variety of school subjects for children of primary school age. We distributed 50 of these packs every two weeks to local families. The packs were so well received and made a real difference to struggling families.

On Tuesday 27<sup>th</sup> October 2020, a Kurdish Iranian Family of four were on a boat which sank trying to cross the channel.

Samphire's Community Engagement Coordinator decided to hold a vigil at the seafront as we thought it was important to mark this tragedy and give local people the opportunity to pay their respects. The weather on the evening of the event was cold and windy and raining, but as the sun went down a steady stream of people began to make their way down the promenade, tightly clutching candles and braving the storm. Nearly 100 people arrived—the show of local solidarity was very moving.



In the past year, with small boat crossings across the channel increasing and the unexpected opening of Napier Barracks, Dover and the South East have been thrown into the media spotlight. Following excellent training through IMIX, we began giving media interviews to speak about the work of Samphire and the situation here in Kent. We have now been featured on BBC, ITV and Channel 4, BBC Radio Kent and National, Samphire's Community Engagement Officer has been quoted in the Guardian and the Independent and has done several smaller interviews with local outlets. This is something we wish to continue and get better with going forward as we believe it is important for us to spread our positive message and work.

### **Going Forward**

After planning what would have been the most amazing Dover Together Festival to date for 2020, it had to be cancelled. But, against the odds and with funding from Dover District Council, we did manage to put on a slightly smaller than usual event this summer! We had fantastic music and workshops and the days was enjoyed by all who came. Although it does not fall within this reporting period, we think it is important to end on a positive and see this as a sign we are beginning to emerge from our Covid hibernation. Despite its challenges, this year has brought with it some incredibly inspiring moments and I look forward to seeing where this next year will take us.

Our favourite Napier 'positive' to date has got to be our shoe collection! Samphire's Community Engagement officer Kay completed a charity fire walk across hot coals in the name of Samphire to raise money to give everyone at the site a new pair of trainers. She raised an incredible £1000! Working together with Migrant help and other voluntary groups, we managed to purchase and distribute shoes to everyone.



## **Finance Report**

Accounts for the year 01<sup>st</sup> April 2020 to 31<sup>st</sup> March 2021

	2021	2020
	£	£
<b><u>Income</u></b>		
Donations and Legacies	3211	3129
Grants	202234	184793
	205445	187922
<b><u>Other Trading Activities</u></b>		
Fund Raising		83
<b><u>Investment Income</u></b>		
Bank Interest Received	56	2
<b><u>Expenditure on Charitable Activities</u></b>		
Grant funding of activities	23505	29818
Staff Costs	122771	124909
Allocated Support Costs	16950	19319
Governance Costs	1840	1440
	165066	175486
<b><u>Staff Costs During the Year</u></b>		
Wages and Salaries	110879	111454
HMRC	9084	8423
Pension Costs	1802	3070
Other Staff Costs	1006	1962
	122771	124909

<b><u>Funds Held at Year End 31.03.2021</u></b>	2021	2020
	£	£
Reserve - Contingency Fund	21061	9031
Restricted Funds	100986	74380
	122047	83411

## **Director's Report**

It has been a privilege to lead Samphire over the last few years and it is with mixed feelings that I am now leaving Samphire. I would like to thank all staff, trustees and volunteers for their hard work and commitment to Samphire, and for making a difference to the lives of people we work with. It is an exciting time to hand over the responsibility of leadership to a new Director. At this juncture last year, Samphire was facing possible closure due to limited access to new funds. I am delighted to share with you our news that the National Lottery Community Fund has awarded us a new three-year grant. Along with several other funding awards, Samphire is now financially secure for a few more years. This stability will enable us to develop our existing projects as well as exciting new ventures such as our new Inclusion Project working with Roma residents in Dover.

During this past year, the issue of migration, as ever, remains at the top of the current government's agenda and sadly it is clearly evident that the hostile environment for migrants is only worsening. The New Immigration Bill is evidence of this with the introduction of new measures including the threat of inadmissible claims for asylum seekers not entering the country via approved Resettlement Schemes. As channel crossings increase, further ideas are being floated of off-shore asylum processing centres as far away as Rwanda! Samphire continues to advocate against such inhumane developments which contravene international protocols. During the past year, I am proud that staff have represented the views of Samphire through several interviews with local and national media. Indeed, in accordance with Samphire's Strategic Plan 2020-2023, we have been working with trustees to develop an Advocacy Policy which will be implemented under the guidance of the new Director.

The Home Office decision to open the old and dilapidated Napier Barracks, in Folkestone in September 2020, to house newly arrived asylum seekers has also been met with much controversy. Samphire has joined other NGOs in the call for the centre to be closed due to the inappropriateness of housing asylum seekers – many of whom have fled militarily repression – in former army barracks. The outbreak of Covid was inevitable with the poor cramped conditions forcing many residents to sleep in close proximity with just curtains acting as 'room' dividers. The far right are a constant presence at the gates making life for residents very hard who are fearful to leave the site. Nevertheless, Samphire along with local NGOs including Care4Calais have established a regular off-site Drop In offering immigration advice, food, and activities and emotional support to help support the residents.

The past year has indeed been very different to previous years. Whilst we have successfully operated our Ex-Detainee Project remotely, the pandemic forced us to suspend much of our community work. We continued to reach out to the community via newsletters and other support, however we eventually realised that we needed to shut down this work for a period. Dover Together is only just emerging once again and yet in full force with a Dover Together Festival in July 2021 – following government Covid guidelines – but hugely successful in bringing our community together after such a challenging period. We were honoured that once again the Mayor of Dover opened this event. Similarly our very successful Kent Schools of Sanctuary Project has been closed since the start of the first lockdown. We anticipate a re-opening of this project in October 2021. Conversely, whilst suspended at the start of the first lockdown, our Legal Project has exponentially grown in recent months as the demand for support to apply for EU Settlement Status has reached a crescendo with both Indre and Iveta working hard to reach as many in the Dover community as possible.

2020 was a challenging year for many in the charity sector. Our first challenge was to set staff up to work remotely from their home. With the award of two small Covid 19 Emergency support grants from Kent Community Energy and Kent Community Foundation we were able to establish remote server connection and purchase laptops for all staff. Many large funders closed their doors to new applicants and with the imminent end to our three-year Lottery grant we were faced with potential closure. Thankfully we were able to access a six-month extension to the Lottery grant which enabled us to continue to support clients via our Ex-Detainee Project, and in March 2021 we were awarded a new three year grant from the National Lottery Community Fund – the support is widened to include our Legal Project and our new Inclusion Project working with the Roma community here in Dover. It is very exciting to have the capacity to expand and develop these newer projects. I want to also thank our other funders who have continued to support the work we do. People’s Health Trust and Henry Smith and Hilden Charitable Fund continue to support our community work and have been very understanding allowing us to put on hold the grant at various times and allowing for changes in our delivery. We are grateful to Allen Lane Foundation, Colyer Fergusson Charitable Trust and Allen & Overy Foundation for awarding continuation grants contributing to the salaries of the Director, Finance Manager and Legal Advisor. These have enabled us to maintain staff capacity during this busy and challenging year. We also thank the support we receive from our local authorities – both Dover Town and

Dover District Councils – your support is invaluable and a great recognition for the work we do locally. I wish to thank all our funders (listed on back cover) and individual donors.

This year we welcomed the wonderful patronage of Bishop Rose, Bishop of Dover. This is a great honour and as well as joining us in our September 2020 AGM via zoom, and speaking out for refugees at various local events, we look forward to her presence at our 2021 AGM. I wish to thank trustees who stood down at the last AGM – former Chair Soeren Keil, former Co-Chair Christine Oliver, David Bates and Viktor Dubrava, and welcome new trustees Dominic Howden, Kumba Kubrally, Noel Urbain, Martin Burrell and Sara Jones. I am hugely grateful for the support of all trustees, and especially to the Chair Sara Hutchinson and also Joy Stephens who have listened, advised and helped me to provide effective leadership. Thank you!

This year brought the retirement of our most long-standing member of staff – Brenda Hounsell – who managed our finances with great caution and expertise for many years! We all wish her well in her retirement. We welcome Julie Lawrence who has taken up the challenge of Finance Manager and has settled in very well indeed! We also welcome Iveta Janova who joins us to lead our Inclusion Project having successfully worked with Dover's Roma community in the former Roma in the Lead project. Already Iveta has thrown herself into her new role and is a wonderful new member of the Samphire team. We also welcome Judy Farmer in her new role of Post Detention Coordinator as she takes up the new position in July 2021. I want to thank both Indre and Kay for their continued commitment to Samphire and the huge contribution they have made to supporting the residents at Napier Barracks – without you this work may not have materialised. And finally, we look forward to Frederika joining us again in the autumn when we hope to resume our Kent Schools of Sanctuary Project. To my staff – the Samphire team – I wish you all the best going forward and I will miss you! And I wish the best to the incoming Director whom I am certain will lead Samphire forwards, together with our wonderful trustees, over the next period.

Tanya Long, July 2021

**Staff:**

**Andre Lechtimiakyte** Legal and Migrant Support Manager

**Ana Sanchez Salgado /Shaun Owen** – Post Detention Caseworker

**Kay Marsh** – Community & Migrant Support Coordinator

**Iveta Janova** – Inclusion Development Officer

**Frederika Treeby** – Schools Coordinator

**Julie Lawrence / Brenda Hounsell** – Finance & Office Manager

**Tanya Long** - Director

**Trustees:**

**Sara Hutchinson** - Co-Chair

**Christine Oliver** - Co-Chair (Stood down Sept 2020)

**Joy Stephens** - Secretary

**Sara Jones** - Treasurer

**Liza Seed** - Trustee

**Duane Poppe** - Trustee

**Noel Urbain** - Trustee

**Kumba Kubrally** - Trustee

**Dominic Howden** - Trustee

**Beccy Sawbridge** - Trustee

**Martin Burrell** - Trustee

**Soeren Kiel** - Trustee (Stood down Sept 2020)

**David Bates**—Trustee (Stood down Sept 2020)

**Victor Dubrava** - Trustee (Stood down Sept 2020)

**Thanks to our funders:**

**National Lottery Community Fund**

**Allen & Overy Foundation**

**Allen Lane Foundation**

**The Henry Smith Charity**

**People’s Health Trust**

**Colyer Fergusson Charitable Trust**

**Hilden Charitable Foundation**

**Gibbons Family Trust**

**LUSH**

**London Churches Refugee Fund**

**Brook Trust for Kent**

**Garfield Weston Foundation**

**Dover District Council**

**Dover Town Council**

**Lawson Endowment Fund**

**Kent Community Foundation**

**The Nicky & Eileen Barber Charitable Trust**

**Tesco Groundworks**

**Woodward Charitable Trust**

**Kent Community Energy**

and to all our individual funders

**Contact Samphire**

**Tel: 01304 242755**

**Address: 56 Castle Street, Dover, Kent. CT16 1PJ**

**Email: [info@samphireproject.org.uk](mailto:info@samphireproject.org.uk)**

Charity registration number: 1106667

# Samphire

Annual Report and Financial Statements

for the Year Ended 31 March 2021

Chartered Accountants

# **Samphire**

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# **Samphire**

## **Reference and Administrative Details**

### **Chairman**

Joy Poppe

### **Trustees**

Sarah Jones, Treasurer

Liza Seed

Duane Poppe

Rebecca Sawbridge

Noel Urbain

Kumba Kubrally

Dominic Howden

Martin Burrell

Sara Hutchinson

### **Senior Management Team**

Julie Lawrence, Finance and Office manager

Indre Lechtimiakyte, Ex-Detainee project coordinator

Judy Farmer Ex-detainee coordinator

Frederika Treeby, Community Engagement coordinator

Kayleigh Marsh Community Engagement coordinator

Iveta Janova Roma Community coordinator

### **Principal Office**

56 Castle Street

Dover

Kent

CT16 1PJ

### **Charity Registration Number**

1106667

### **Independent Examiner**

Stones Accountancy Limited

Chartered Accountants

5 North Court

Armstrong Road

Maidstone

Kent

ME15 6 JZ

# Samphire

## Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2021.

### Objectives and activities

#### *Objects and aims*

The promotion of social inclusion among migrant communities (including those who have experienced immigration detention)

#### *Public benefit*

1. Providing a local network group that encourages and enables members of migrant communities to participate more effectively with the wider community;
2. Increasing and coordinating opportunities for members of migrant communities to engage with service providers, and to enable those providers to adapt services to address the needs of that community;
3. Raising public awareness of the issues affecting migrants (including those who have experienced immigration detention).

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

### Achievements and performance

#### Review of charitable activities undertaken

### Structure, governance and management

#### *Nature of governing document*

The Charity is governed by constitution adopted 13 May 2004 and as most recently amended on 29 September 2016.

The annual report was approved by the trustees of the charity on 30<sup>th</sup> September 2021 and signed on its behalf by:



Joy Poppe  
Chairman and Trustee



Sara Hutchinson  
Trustee

## Samphire

### Statement of Trustees' Responsibilities

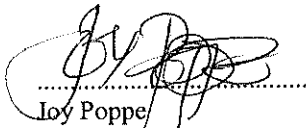
The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

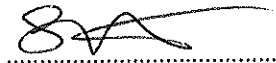
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 30/9/21 and signed on its behalf by:

  
.....  
Loy Poppe

Chairman

  
.....

Sara Hutchinson  
Trustee

## Samphire

### Independent Examiner's Report to the trustees of Samphire

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2021 which are set out on pages 5 to 13.

#### Respective responsibilities of trustees and examiner

As the charity's trustees of Samphire 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 Samphire's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the 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 Samphire 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 accounting 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.



Peter O'Donnell  
Chartered Accountants  
Institute of Chartered Accountants in England & Wales

5 North Court  
Armstrong Road  
Maidstone  
Kent  
ME15 6 JZ

Date: 12/10/21

## Samphire

### Statement of Financial Activities for the Year Ended 31 March 2021

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
<b>Income and Endowments from:</b>					
Donations and legacies		1,822	200,412	202,234	188,011
Other trading activities		-	-	-	269
Investment income	3	55	1	56	2
Other income		3,211	-	3,211	3,304
<b>Total income</b>		<b>5,088</b>	<b>200,413</b>	<b>205,501</b>	<b>191,586</b>
<b>Expenditure on:</b>					
Charitable activities		(12,033)	(153,033)	(165,066)	(175,487)
Other expenditure	5	-	(1,799)	(1,799)	-
<b>Total expenditure</b>		<b>(12,033)</b>	<b>(154,832)</b>	<b>(166,865)</b>	<b>(175,487)</b>
Net (expenditure)/income		(6,945)	45,581	38,636	16,099
Gross transfers between funds		18,975	(18,975)	-	-
Net movement in funds		12,030	26,606	38,636	16,099
<b>Reconciliation of funds</b>					
Total funds brought forward		9,031	74,380	83,411	67,312
Total funds carried forward	14	21,061	100,986	122,047	83,411

All of the charity's activities derive from continuing operations during the above two periods.


The funds breakdown for 2020 is shown in note 14.

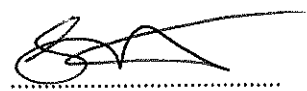
## Samphire

### (Registration number: 1106667) Balance Sheet as at 31 March 2021

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	11	3,598	1,812
<b>Current assets</b>			
Cash at bank and in hand	12	121,937	82,849
<b>Creditors: Amounts falling due within one year</b>	13	<u>(3,488)</u>	<u>(1,250)</u>
<b>Net current assets</b>		<u>118,449</u>	<u>81,599</u>
<b>Net assets</b>		<u>122,047</u>	<u>83,411</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds		100,986	74,380
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>21,061</u>	<u>9,031</u>
<b>Total funds</b>	14	<u>122,047</u>	<u>83,411</u>

The financial statements on pages 5 to 13 were approved by the trustees, and authorised for issue on 30.1.21 and signed on their behalf by:

  
.....  
Joy Poppe  
Chairman and Trustee

  
.....  
Sara Hutchinson  
Trustee

## Samphire

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### 1 Accounting policies

##### Statement of compliance

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

##### Basis of preparation

Samphire meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

##### Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

##### Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

##### Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

##### Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

##### Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

##### Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

##### Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

## Samphire

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### **Grant provisions**

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

#### **Support costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

#### **Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### **Tangible fixed assets**

Individual fixed assets costing £300.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### **Depreciation and amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Office and computer equipment	3 year straight line

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### **Trade creditors**

are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

## Samphire

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### Fund structure

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

Restricted income 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.

#### Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

#### 2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from individuals	1,822	11,301	13,123
<b>Total for 2021</b>	<b>1,822</b>	<b>11,301</b>	<b>13,123</b>
<b>Total for 2020</b>	<b>319</b>	<b>187,692</b>	<b>188,011</b>

#### 3 Investment income

	Unrestricted funds General £	Restricted funds £	Total funds £
Interest receivable and similar income;			
Interest receivable on bank deposits	55	1	56
<b>Total for 2021</b>	<b>55</b>	<b>1</b>	<b>56</b>
<b>Total for 2020</b>	<b>2</b>	<b>-</b>	<b>2</b>

## Samphire

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### 4 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total funds £
		170	10,152	10,322
Grant funding of activities		8,770	4,413	13,183
Staff costs		2,498	120,273	122,771
Allocated support costs		595	16,355	16,950
Governance costs		-	1,840	1,840
<b>Total for 2021</b>		12,033	153,033	165,066
<b>Total for 2020</b>		6,445	169,042	175,487
				<b>Total expenditure £</b>

#### 5 Other expenditure

	Note	Restricted funds £	Total funds £
Depreciation, amortisation and other similar costs		1,799	1,799
<b>Total for 2021</b>		1,799	1,799

#### 6 Analysis of governance and support costs

##### Governance costs

		Restricted funds £	Total funds £
Independent examiner fees			
Examination of the financial statements		1,840	1,840
<b>Total for 2021</b>		1,840	1,840
<b>Total for 2020</b>		1,440	1,440

#### 7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

## Samphire

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### 8 Staff costs

The aggregate payroll costs were as follows:

	2021 £	2020 £
<b>Staff costs during the year were:</b>		
Wages and salaries	110,879	111,456
Social security costs	9,084	8,422
Pension costs	1,802	3,070
Other staff costs	1,006	1,963
	<u>122,771</u>	<u>124,911</u>

No employee received emoluments of more than £60,000 during the year

#### 9 Independent examiner's remuneration

	2021 £	2020 £
Examination of the financial statements	<u>1,840</u>	<u>1,440</u>

#### 10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

## Samphire

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### 11 Tangible fixed assets

	Furniture and equipment £	Total £
<b>Cost</b>		
At 1 April 2020	1,812	1,812
Additions	3,585	3,585
At 31 March 2021	<u>5,397</u>	<u>5,397</u>
<b>Depreciation</b>		
Charge for the year	1,799	1,799
At 31 March 2021	<u>1,799</u>	<u>1,799</u>
<b>Net book value</b>		
At 31 March 2021	<u>3,598</u>	<u>3,598</u>
At 31 March 2020	<u>1,812</u>	<u>1,812</u>

#### 12 Cash and cash equivalents

	2021 £	2020 £
Cash on hand	3	143
Cash at bank	121,934	82,706
	<u>121,937</u>	<u>82,849</u>

#### 13 Creditors: amounts falling due within one year

	2021 £	2020 £
Other taxation and social security	1,898	-
Accruals	1,590	1,250
	<u>3,488</u>	<u>1,250</u>

## Samphire

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### 14 Funds

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2021 £
<b>Unrestricted funds</b>					
General - Reserve fund	9,031	5,088	(12,033)	18,975	21,061
<b>Restricted funds</b>					
Contingency				28,100	28,100
Other restricted funds	74,380	200,413	(154,832)	(47,075)	72,886
<b>Total funds</b>	<b>83,411</b>	<b>205,501</b>	<b>(166,865)</b>	<b>-</b>	<b>122,047</b>
	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2020 £
<b>Unrestricted funds</b>					
General - Reserve fund	10,000	3,644	(6,445)	1,832	9,031
<b>Restricted funds</b>	<b>57,312</b>	<b>187,942</b>	<b>(169,042)</b>	<b>(1,832)</b>	<b>74,380</b>
<b>Total funds</b>	<b>67,312</b>	<b>191,586</b>	<b>(175,487)</b>	<b>-</b>	<b>83,411</b>

#### 15 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2021 £
Tangible fixed assets	-	3,598	3,598
Current assets	21,761	100,176	121,937
Current liabilities	(701)	(2,787)	(3,488)
<b>Total net assets</b>	<b>21,060</b>	<b>100,987</b>	<b>122,047</b>
	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2020 £
Tangible fixed assets	-	1,812	1,812
Current assets	9,031	73,818	82,849
Current liabilities	-	(1,250)	(1,250)
<b>Total net assets</b>	<b>9,031</b>	<b>74,380</b>	<b>83,411</b>

Charity registration number: 1106667

# Samphire

Annual Report and Financial Statements

for the Year Ended 31 March 2021

Chartered Accountants

# **Samphire**

## **Contents**

Reference and Administrative Details	1
Trustees' Report	2
Statement of Trustees' Responsibilities	3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 13

# **Samphire**

## **Reference and Administrative Details**

### **Chairman**

Joy Poppe

### **Trustees**

Sarah Jones, Treasurer

Liza Seed

Duane Poppe

Rebecca Sawbridge

Noel Urbain

Kumba Kubrally

Dominic Howden

Martin Burrell

Sara Hutchinson

### **Senior Management Team**

Julie Lawrence, Finance and Office manager

Indre Lechtimiakyte, Ex-Detainee project coordinator

Judy Farmer Ex-detainee coordinator

Frederika Treeby, Community Engagement coordinator

Kayleigh Marsh Community Engagement coordinator

Iveta Janova Roma Community coordinator

### **Principal Office**

56 Castle Street

Dover

Kent

CT16 1PJ

### **Charity Registration Number**

1106667

### **Independent Examiner**

Stones Accountancy Limited

Chartered Accountants

5 North Court

Armstrong Road

Maidstone

Kent

ME15 6 JZ

# Samphire

## Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2021.

### Objectives and activities

#### *Objects and aims*

The promotion of social inclusion among migrant communities (including those who have experienced immigration detention)

#### *Public benefit*

1. Providing a local network group that encourages and enables members of migrant communities to participate more effectively with the wider community;
2. Increasing and coordinating opportunities for members of migrant communities to engage with service providers, and to enable those providers to adapt services to address the needs of that community;
3. Raising public awareness of the issues affecting migrants (including those who have experienced immigration detention).

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

### Achievements and performance


#### Review of charitable activities undertaken


### Structure, governance and management

#### *Nature of governing document*

The Charity is governed by constitution adopted 13 May 2004 and as most recently amended on 29 September 2016.

The annual report was approved by the trustees of the charity on 30<sup>th</sup> September 2021 and signed on its behalf by:

  
.....  
Joy Poppe  
Chairman and Trustee

  
.....  
Sara Hutchinson  
Trustee

## Samphire

### Statement of Trustees' Responsibilities

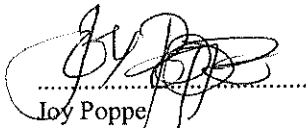
The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

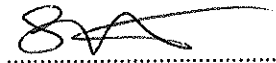
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 30/9/21 and signed on its behalf by:

  
.....  
Loy Poppe

Chairman

  
.....

Sara Hutchinson  
Trustee

## Samphire

### Independent Examiner's Report to the trustees of Samphire

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2021 which are set out on pages 5 to 13.

#### Respective responsibilities of trustees and examiner

As the charity's trustees of Samphire 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 Samphire's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the 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 Samphire 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 accounting 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.



Peter O'Donnell  
Chartered Accountants  
Institute of Chartered Accountants in England & Wales

5 North Court  
Armstrong Road  
Maidstone  
Kent  
ME15 6 JZ

Date: 12/10/21

## Samphire

### Statement of Financial Activities for the Year Ended 31 March 2021

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
<b>Income and Endowments from:</b>					
Donations and legacies		1,822	200,412	202,234	188,011
Other trading activities		-	-	-	269
Investment income	3	55	1	56	2
Other income		3,211	-	3,211	3,304
<b>Total income</b>		<b>5,088</b>	<b>200,413</b>	<b>205,501</b>	<b>191,586</b>
<b>Expenditure on:</b>					
Charitable activities		(12,033)	(153,033)	(165,066)	(175,487)
Other expenditure	5	-	(1,799)	(1,799)	-
<b>Total expenditure</b>		<b>(12,033)</b>	<b>(154,832)</b>	<b>(166,865)</b>	<b>(175,487)</b>
Net (expenditure)/income		(6,945)	45,581	38,636	16,099
Gross transfers between funds		18,975	(18,975)	-	-
Net movement in funds		12,030	26,606	38,636	16,099
<b>Reconciliation of funds</b>					
Total funds brought forward		9,031	74,380	83,411	67,312
Total funds carried forward	14	21,061	100,986	122,047	83,411

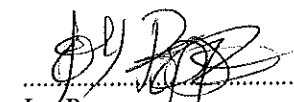
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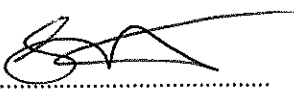
## Samphire

### (Registration number: 1106667) Balance Sheet as at 31 March 2021

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	11	3,598	1,812
<b>Current assets</b>			
Cash at bank and in hand	12	121,937	82,849
<b>Creditors: Amounts falling due within one year</b>	13	<u>(3,488)</u>	<u>(1,250)</u>
<b>Net current assets</b>		<u>118,449</u>	<u>81,599</u>
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<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds		100,986	74,380
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>21,061</u>	<u>9,031</u>
<b>Total funds</b>	14	<u>122,047</u>	<u>83,411</u>

The financial statements on pages 5 to 13 were approved by the trustees, and authorised for issue on 30.1.21 and signed on their behalf by:

  
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Chairman and Trustee

  
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Trustee

## Samphire

### Notes to the Financial Statements for the Year Ended 31 March 2021

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## Samphire

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## Samphire

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#### 3 Investment income

	Unrestricted funds General £	Restricted funds £	Total funds £
Interest receivable and similar income;			
Interest receivable on bank deposits	55	1	56
<b>Total for 2021</b>	<b>55</b>	<b>1</b>	<b>56</b>
<b>Total for 2020</b>	<b>2</b>	<b>-</b>	<b>2</b>

## Samphire

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### 4 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total funds £
		170	10,152	10,322
Grant funding of activities		8,770	4,413	13,183
Staff costs		2,498	120,273	122,771
Allocated support costs		595	16,355	16,950
Governance costs		-	1,840	1,840
<b>Total for 2021</b>		12,033	153,033	165,066
<b>Total for 2020</b>		6,445	169,042	175,487
				<b>Total expenditure £</b>

#### 5 Other expenditure

	Note	Restricted funds £	Total funds £
Depreciation, amortisation and other similar costs		1,799	1,799
<b>Total for 2021</b>		1,799	1,799

#### 6 Analysis of governance and support costs

##### Governance costs

		Restricted funds £	Total funds £
Independent examiner fees			
Examination of the financial statements		1,840	1,840
<b>Total for 2021</b>		1,840	1,840
<b>Total for 2020</b>		1,440	1,440

#### 7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

## Samphire

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### 8 Staff costs

The aggregate payroll costs were as follows:

	2021 £	2020 £
<b>Staff costs during the year were:</b>		
Wages and salaries	110,879	111,456
Social security costs	9,084	8,422
Pension costs	1,802	3,070
Other staff costs	1,006	1,963
	<u>122,771</u>	<u>124,911</u>

No employee received emoluments of more than £60,000 during the year

#### 9 Independent examiner's remuneration

	2021 £	2020 £
Examination of the financial statements	<u>1,840</u>	<u>1,440</u>

#### 10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

## Samphire

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### 11 Tangible fixed assets

	Furniture and equipment £	Total £
<b>Cost</b>		
At 1 April 2020	1,812	1,812
Additions	3,585	3,585
At 31 March 2021	<u>5,397</u>	<u>5,397</u>
<b>Depreciation</b>		
Charge for the year	1,799	1,799
At 31 March 2021	<u>1,799</u>	<u>1,799</u>
<b>Net book value</b>		
At 31 March 2021	<u>3,598</u>	<u>3,598</u>
At 31 March 2020	<u>1,812</u>	<u>1,812</u>

#### 12 Cash and cash equivalents

	2021 £	2020 £
Cash on hand	3	143
Cash at bank	121,934	82,706
	<u>121,937</u>	<u>82,849</u>

#### 13 Creditors: amounts falling due within one year

	2021 £	2020 £
Other taxation and social security	1,898	-
Accruals	1,590	1,250
	<u>3,488</u>	<u>1,250</u>

## Samphire

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### 14 Funds

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2021 £
<b>Unrestricted funds</b>					
General - Reserve fund	9,031	5,088	(12,033)	18,975	21,061
<b>Restricted funds</b>					
Contingency				28,100	28,100
Other restricted funds	74,380	200,413	(154,832)	(47,075)	72,886
<b>Total funds</b>	<b>83,411</b>	<b>205,501</b>	<b>(166,865)</b>	<b>-</b>	<b>122,047</b>
	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2020 £
<b>Unrestricted funds</b>					
General - Reserve fund	10,000	3,644	(6,445)	1,832	9,031
<b>Restricted funds</b>	<b>57,312</b>	<b>187,942</b>	<b>(169,042)</b>	<b>(1,832)</b>	<b>74,380</b>
<b>Total funds</b>	<b>67,312</b>	<b>191,586</b>	<b>(175,487)</b>	<b>-</b>	<b>83,411</b>

#### 15 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2021 £
Tangible fixed assets	-	3,598	3,598
Current assets	21,761	100,176	121,937
Current liabilities	(701)	(2,787)	(3,488)
<b>Total net assets</b>	<b>21,060</b>	<b>100,987</b>	<b>122,047</b>
	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2020 £
Tangible fixed assets	-	1,812	1,812
Current assets	9,031	73,818	82,849
Current liabilities	-	(1,250)	(1,250)
<b>Total net assets</b>	<b>9,031</b>	<b>74,380</b>	<b>83,411</b>