

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).

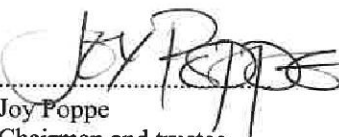
The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.


#### 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

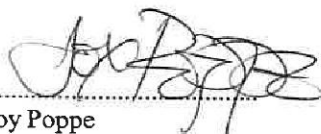
The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

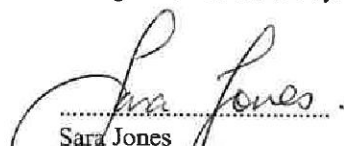
The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial 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
Total income		9,100	161,465	170,565	205,501
<b>Expenditure on:</b>					
Charitable activities		(13,466)	(154,293)	(167,759)	(165,066)
Other expenditure	5	-	(1,799)	(1,799)	(1,799)
Total expenditure		(13,466)	(156,092)	(169,558)	(166,865)
Net (expenditure)/income		(4,366)	5,373	1,007	38,636
Net movement in funds		(4,366)	5,373	1,007	38,636
<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.

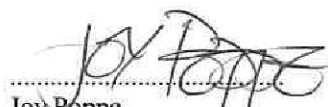
The funds breakdown for 2021 is shown in note 15.

## 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

	Unrestricted funds General £	Restricted funds £	Total funds £
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 £
Staff costs during the year were:		
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 £	
Unrestricted funds					
General - Reserve fund	14,128	9,100	(13,466)	9,762	
Restricted funds	107,919	161,465	(156,092)	113,292	
Total funds	122,047	170,565	(169,558)	123,054	
	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2021 £
Unrestricted funds					
General - Reserve fund	9,031	5,088	(12,033)	12,041	14,127
Restricted funds	74,380	200,413	(154,832)	(12,041)	107,920
Total funds	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>		£28,100	£7	£0	£28,107
<b>Sub-total restricted funds</b>		£108,279	£161,466	£156,452	£113,292
<b>Total of all funds</b>		£122,407	£170,565	£169,917	£123,054