

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 5th December 2024... and signed on its behalf by:



.....
Caroline Howden
Chairman and Trustee

JS Strange
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 £
Income and Endowments from:					
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
Expenditure on:					
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
Reconciliation of funds					
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 £
Fixed assets			
Tangible assets	11	3,439	4,761
Current assets			
Debtors	12	-	3
Cash at bank and in hand	13	155,057	173,164
		<u>155,057</u>	<u>173,167</u>
Creditors: Amounts falling due within one year	14	(2,442)	(4,453)
Net current assets		<u>152,615</u>	<u>168,714</u>
Net assets		<u>156,054</u>	<u>173,475</u>
Funds of the charity:			
Restricted funds		91,846	94,171
Unrestricted funds		64,208	79,304
Total funds	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
Total for 2024	67,699	238,814	306,513
Total for 2023	99,449	204,137	303,586

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
Total for 2024	1,411	605	2,016
Total for 2023	-	157	157

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
Total for 2024		<u>94,206</u>	<u>231,744</u>	<u>325,950</u>
Total for 2023		<u>24,274</u>	<u>225,328</u>	<u>249,602</u>

5 Other Expenditure

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

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
Total for 2024			<u>2,201</u>	<u>2,201</u>
Total for 2023			<u>2,568</u>	<u>2,568</u>

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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 £
Staff costs during the year were:		
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.

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

11 Tangible fixed assets

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

12 Debtors

	2024 £	2023 £
Other debtors	-	3

13 Cash and cash equivalents

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

14 Creditors: amounts falling due within one year

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

Samphire

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

	Total 2024 £	Total 2023 £
Income and Endowments from:		
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>
Expenditure on:		
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>	<u>50,421</u>
Net movement in funds	(17,423)	50,421
Reconciliation of funds		
Total funds brought forward	<u>173,475</u>	<u>123,054</u>
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)

	Total 2024 £	Total 2023 £
<i>Donations and legacies</i>		
Donations and legacies	10,522	31,436
Grants, including capital grants	295,691	271,993
Charitable Activities	300	-
	306,513	303,429
<i>Investment income</i>		
Interest on cash deposits	2,016	157
<i>Charitable activities</i>		
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)
<i>Other expenditure</i>		
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)