

CANTERBURY AND DISTRICT SAMARITANS CIO

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

1. ACCOUNTING POLICIES - continued

Income

The charity receives grants in respect of prisons outreach work. Income from grants is recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Investment income is earned through holding assets for investment purposes such as interest bearing accounts and property. It includes interest and rent. Where it is not practicable to identify investment management costs incurred within a scheme with reasonable accuracy the investment income is reported net of these costs.

Investment income is recognised as the charity's right to receive payment is established.

Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Expenditure on charitable activities includes levy to Samaritans Headquarters, costs incurred for prisons outreach services, reimbursement of volunteer expenses, the Visit costs and fund raising expenses.
- Support costs are establishment expenses to assist the work of the charity but do not directly represent charitable activities. They include insurance, utilities household and repairs and maintenance.
- Administration includes agency fees, accountancy fees and other administration expenses.
- Governance costs are general costs which have been incurred in order for the Charity to operate affectively and to generate the information required for public accountability.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Tangible fixed assets

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Computer equipment	-25% on cost
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Freehold property is depreciated over an estimated useful life of 50 years. However, as the residual value of freehold property exceeds the carrying amount shown in the financial statements no depreciation charge has been provided.

Investment property

Investment properties for which fair value can be measured reliably without undue cost or effort are measured at fair value at each reporting date which changes in fair value recognised in 'net gains/ (losses) on investments in the SOFA.

Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

CANTERBURY AND DISTRICT SAMARITANS CIO

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

1. ACCOUNTING POLICIES - continued

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. DONATIONS AND LEGACIES

	Year ended 31/3/20 £	Year ended 31/3/20 £
Donations (individuals)	3,010	6,855
Donations (organisations)	10,482	11,784
	13,492	18,639

3. OTHER TRADING ACTIVITIES

	2021 £	2020 £
Fundraising events	978	5,627

4. INVESTMENT INCOME

	2021 £	2020 £
Rents received	9,360	8,983
Bank interest receivable	105	197
	9,465	9,180

CANTERBURY AND DISTRICT SAMARITANS CIO

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

5. SUPPORT COSTS

	Establishment expenses £	Other £	Governance costs £	Totals £
Support costs	9,239	-	-	9,239
Administration	-	5,316	-	5,316
Governance costs	-	-	454	454
	<u>9,239</u>	<u>5,316</u>	<u>454</u>	<u>15,009</u>

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

	Support costs £	Administration £	Governance costs £	2021 Total activities £	2020 Total activities £
Rates and water	384	-	-	384	397
Insurance	1,030	-	-	1,030	1,012
Utilities	1,256	-	-	1,256	1,893
Telephone & broadband	1,496	-	-	1,496	1,446
Catering	942	-	-	942	720
Household expenses	1,512	-	-	1,512	1,316
Repairs and maintenance	2,296	-	-	2,296	3,788
Depreciation of tangible and heritage assets	323	-	-	323	323
Accountancy	-	645	-	645	617
Computer maintenance & support	-	2,800	-	2,800	1,144
Photocopying	-	198	-	198	308
Printing, postage and stationery	-	37	-	37	131
Sundries	-	625	-	625	347
Agency fees	-	1,011	-	1,011	1,575
AGM Costs	-	-	-	-	603
Independent examiners remuneration	-	-	454	454	432
	<u>9,239</u>	<u>5,316</u>	<u>454</u>	<u>15,009</u>	<u>16,052</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2021 nor for the year ended 31st March 2020.

CANTERBURY AND DISTRICT SAMARITANS CIO

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

6. TRUSTEES' REMUNERATION AND BENEFITS - continued

Trustees' expenses

During the year, 4 trustees (2020 7) were reimbursed for travel and other expenses totalling £510 (2020 £2,304). All of these were incurred in the course of their duties as Samaritans.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	18,639	-	18,639
Charitable activities			
Direct charitable expenditure	-	-	-
Prisons outreach	6,547	-	6,547
Other trading activities	5,627	-	5,627
Investment income	9,180	-	9,180
Total	39,993	-	39,993
EXPENDITURE ON			
Charitable activities			
Direct charitable expenditure	13,840	-	13,840
Support costs	10,895	-	10,895
Administration	4,122	-	4,122
Governance costs	1,035	-	1,035
Total	29,892	-	29,892
NET INCOME	10,101	-	10,101
RECONCILIATION OF FUNDS			
Total funds brought forward	436,851	-	436,851
TOTAL FUNDS CARRIED FORWARD	446,952	-	446,952

CANTERBURY AND DISTRICT SAMARITANS CIO

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

8. STAFF COSTS

There were no employees and hence no emoluments were paid in the year.

9. INDEPENDENT EXAMINERS' REMUNERATION

The independent examiners remuneration amounts to an independent examination fee of £454 (2020 - £432) and accountancy services of £645 (2020 - £617).

10. TANGIBLE FIXED ASSETS

	Freehold property £	Computer equipment £	Totals £
COST			
At 1st April 2020 and 31st March 2021	<u>229,820</u>	<u>1,293</u>	<u>231,113</u>
DEPRECIATION			
At 1st April 2020	-	862	862
Charge for year	-	323	323
At 31st March 2021	<u>-</u>	<u>1,185</u>	<u>1,185</u>
NET BOOK VALUE			
At 31st March 2021	<u>229,820</u>	<u>108</u>	<u>229,928</u>
At 31st March 2020	<u>229,820</u>	<u>431</u>	<u>230,251</u>

11. INVESTMENT PROPERTY

	£
FAIR VALUE	
At 1st April 2020 and 31st March 2021	<u>145,180</u>
NET BOOK VALUE	
At 31st March 2021	<u>145,180</u>
At 31st March 2020	<u>145,180</u>

32, Northgate is a freehold property, owned by the Charity, which comprises ground floor office accommodation (providing working space and a training room for Samaritan Volunteers, together with refreshment and ablution facilities) and an upper floor with residential accommodation. The latter provides rental income which helps support the Charity's financial activities. This part of the freehold property is therefore shown as investment property.

The rebuild value of the property in March 2016 was estimated to be £375,000. This value has been split between freehold property of £229,820 to reflect the parts used by the Charity and £145,180 for the upper floor which is treated as investment property.

The trustees consider there have been no changes to the valuations carried out in March 2016.

The original cost of the property (including redevelopment costs and after deducting grants received) was £274,631.

CANTERBURY AND DISTRICT SAMARITANS CIO

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

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Other debtors	-	403
Interest receivable on Virgin		
Money deposit	16	79
GiftAid reclaim	274	1,978
NOMS claim October 15-March 16	4,897	4,644
	<u>5,187</u>	<u>7,104</u>

13. CASH AT BANK

	2021	2020
	Total funds	Total funds
	£	£
Lloyds Bank current account	2,748	3,437
Barclays Bank current account	774	504
Lloyds Bank deposit account	41,416	30,508
Virgin Money deposit account	31,936	31,779
	<u>76,874</u>	<u>66,228</u>
Total		

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade creditors	(5)	762
Other creditors	1,099	1,049
	<u>1,094</u>	<u>1,811</u>

15. MOVEMENT IN FUNDS

	At 1/4/20	Net movement in funds	At 31/3/21
	£	£	£
Unrestricted funds			
General fund	446,952	9,123	456,075
	<u>446,952</u>	<u>9,123</u>	<u>456,075</u>
TOTAL FUNDS			
	<u>446,952</u>	<u>9,123</u>	<u>456,075</u>

CANTERBURY AND DISTRICT SAMARITANS CIO

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

15. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	30,856	(21,733)	9,123
TOTAL FUNDS	<u>30,856</u>	<u>(21,733)</u>	<u>9,123</u>

Comparatives for movement in funds

	At 1/4/19 £	Net movement in funds £	At 31/3/20 £
Unrestricted funds			
General fund	436,851	10,101	446,952
TOTAL FUNDS	<u>436,851</u>	<u>10,101</u>	<u>446,952</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	39,993	(29,892)	10,101
TOTAL FUNDS	<u>39,993</u>	<u>(29,892)</u>	<u>10,101</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/19 £	Net movement in funds £	At 31/3/21 £
Unrestricted funds			
General fund	436,851	19,224	456,075
TOTAL FUNDS	<u>436,851</u>	<u>19,224</u>	<u>456,075</u>

CANTERBURY AND DISTRICT SAMARITANS CIO

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

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TOTAL FUNDS	<u>30,856</u>	<u>(21,733)</u>	<u>9,123</u>

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Unrestricted funds			
General fund	436,851	10,101	446,952
TOTAL FUNDS	<u>436,851</u>	<u>10,101</u>	<u>446,952</u>

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Unrestricted funds			
General fund	39,993	(29,892)	10,101
TOTAL FUNDS	<u>39,993</u>	<u>(29,892)</u>	<u>10,101</u>

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	At 1/4/19 £	Net movement in funds £	At 31/3/21 £
Unrestricted funds			
General fund	436,851	19,224	456,075
TOTAL FUNDS	<u>436,851</u>	<u>19,224</u>	<u>456,075</u>

CANTERBURY AND DISTRICT SAMARITANS CIO

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2021

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	13,492	18,639
Other trading activities		
Fundraising events	978	5,627
Investment income		
Rents received	9,360	8,983
Bank interest receivable	105	197
	9,465	9,180
Charitable activities		
Prisons outreach	6,921	6,547
Total incoming resources	30,856	39,993
EXPENDITURE		
Charitable activities		
Levy to Samaritans Headquarter	3,402	2,273
Prison outreach	304	4,288
Samaritans Volunteers expenses	2,570	4,539
Training and meetings	160	1,201
The Visit costs	-	912
Fund raising expenses	288	627
	6,724	13,840
Support costs		
Establishment expenses		
Rates and water	384	397
Insurance	1,030	1,012
Utilities	1,256	1,893
Telephone & broadband	1,496	1,446
Catering	942	720
Household expenses	1,512	1,316
Repairs and maintenance	2,296	3,788
Depreciation of tangible and heritage assets	323	323
	9,239	10,895
Other		
Accountancy	645	617
Carried forward	645	617

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DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2021

	2021	2020
	£	£
Other		
Brought forward	645	617
Computer maintenance & support	2,800	1,144
Photocopying	198	308
Printing, postage and stationery	37	131
Sundries	625	347
Agency fees	1,011	1,575
	<u>5,316</u>	<u>4,122</u>
Governance costs		
AGM Costs	-	603
Independent examiners remuneration	454	432
	<u>454</u>	<u>1,035</u>
Total resources expended	<u>21,733</u>	<u>29,892</u>
Net income	<u>9,123</u>	<u>10,101</u>