

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2022**  
**FOR**  
**CANTERBURY AND DISTRICT SAMARITANS CIO**

Spain Brothers & Co  
Chartered Accountants  
Westgate House  
87 St Dunstons Street  
Canterbury  
Kent  
CT2 8AE

**CANTERBURY AND DISTRICT SAMARITANS CIO**

**CONTENTS OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2022**

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	<b>Page</b>
<b>Report of the Trustees</b>	1 to 6
<b>Independent Examiner's Report</b>	7
<b>Statement of Financial Activities</b>	8
<b>Balance Sheet</b>	9
<b>Notes to the Financial Statements</b>	10 to 18
<b>Detailed Statement of Financial Activities</b>	19 to 20

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## **CANTERBURY AND DISTRICT SAMARITANS CIO**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31ST MARCH 2022**

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The trustees present their report with the financial statements of the charity for the year ended 31st March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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 published in October 2019.

The details of the Charity's Trustees, Officers and Independent Examiner and bankers are shown below. All Trustees are subject to ratification at the AGM at which all Samaritan members are entitled to vote.

#### **OBJECTIVES AND ACTIVITIES**

The objective of the Charity is to support people who are feeling suicidal, despairing, distressed, or in need of emotional support. This is achieved by providing a 24 hour telephone support, email, SMS and face to face service, to enable such people to receive immediate help and support whenever needed.

#### **Our Charity's Mission**

The Samaritans vision is for a society in which fewer individuals die by taking their own lives, and in which people can express their feelings and become able to acknowledge and respect the feelings of others.

#### **Public Benefit:**

In planning all activities of the branch during the year, the Trustees have kept in mind the Charity Commissions guidance on Public Benefit.

#### **Volunteers:**

At time of writing, we currently have 113 volunteers who give their time freely to man the branch as listening volunteers. In addition we have three support volunteers. A team of volunteers led by Lynda also provides training and listening services to two prisons on the Isle of Sheppey, Elmley Prison and Stanford Hill Prison.

#### **ACHIEVEMENT AND PERFORMANCE**

The branch continues to maintain a flexible rota. We are mindful of the need to extend our opening hours as much as possible to meet the requirements of our Hours of Need policy. In order to do this, we are still aiming to recruit volunteers at a faster rate and encourage the creation of ad-hoc shifts which volunteers can add to the rota when required. We are in the process of implementing a third phone line to aid our callers. We are also indebted to our fellow trustee Greg, for having made sure that all of our compliance issues are in order. Support volunteer Peter 808 is assisting Greg with ensuring that the branch is compliant particularly in the area of GDPR.

#### **Facilities**

The pandemic focused trustee's attention to the level of hygiene in the centre. In addition to this, maintenance of the centre has been discussed regularly at trustee meetings. COVID-19 protocols have continued to be followed with regular cleaning of the branch carried out and volunteers being required to wipe down and clean their stations after each use.

## CANTERBURY AND DISTRICT SAMARITANS CIO

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2022

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#### **FINANCIAL REVIEW**

In accordance with the Samaritans Constitution, we are required to appoint an Honorary Treasurer, and an Honorary Auditor. Given the level of our income, we are also required by the Charity Commission to appoint an appropriately qualified Member of a recognised professional body as Independent Examiner to review the accounts.

We are very grateful to Shannon Baker for fulfilling the responsibility of Treasurer during the period and Moiragh Miller-Gordon our Honorary Auditor, and Paul Flood FCA of Spain Brothers & Co as our Independent Examiner.

#### **Treasurer's Report**

This is my financial report as Treasurer for the year April 2021 through to March 2022. This year, the branch had a loss of £4,034, with donations declining by £14,483 to £4,156. Total income overall was £21,181. Due to Covid-19 particularly during the earlier part of the financial year, donations have seen a particular decline as a result of cancelled events and a lack of public collection opportunities available. However, we have maintained a steady stream of rental income from the flat above the branch. Despite the drop in donations, we hold a high level of cash reserves in our secondary bank accounts and therefore have enough in reserve to continue operating throughout these periods of reduced donations. Expenses for the branch mainly consisted of mileage paid out to the branch volunteers and prison expenses repaid to Lynda and her team for both travel and other required expenditure for their valuable work with prison listeners. It is positive to see that despite a difficult year in terms of fund raising, we remain in an overall surplus.

A portion of our donations arises from our very own volunteers who donate in a manner of ways from regular donations, to cash collections and other fundraising methods such as 'Samarathon' and sport matches. In addition to this, re-donated mileage and returned expenses are another way that our volunteers often donate back to the branch. To those volunteers who have donated to the branch whether that be financially, or by giving up their time to help those in need (or both!) I would like to say a huge thank you from all of us in the branch for helping keep our branch going during this tough year.

Shannon Baker  
(Treasurer 2021-present)

#### **Reserves policy**

The Trustees agree to hold reserves of approximately one year's expenditure to ensure the Charity can sustain its activities in the event of fluctuations in donations received and so continue to provide access to Callers without interruption. These funds are invested securely but on a very low interest rate.

Reserves as at 31st March 2022 were all unrestricted £452,041 (2021 £456,075) of which £375,000 (2021 £375,108) can only be realised by the disposal of tangible fixed assets.

#### **Adapting to Samaritans Central Office hygiene protocols**

Samaritan Central Office issued protocols for all branches regarding the overall health and safety of volunteers reporting for duty. We have abided by those protocols thanks to the diligence of Jamie and Julie in procuring all the required supplies and ensuring that the whole building has been kept scrupulously clean.

In order to maintain social distancing we have restricted access to the building and ensure that we only have two volunteers in the building at any one time. Occasionally volunteers need to enter the building for administrative tasks but on those occasions we aim where possible, to undertake such tasks when no duties have been scheduled. When that is not possible, we require anyone doing administrative duties to work separately from listening volunteers in the duty room. Now the lockdown has eased, we are beginning to see volunteers gradually return to duties.

## CANTERBURY AND DISTRICT SAMARITANS CIO

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2022

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#### **Future risks:**

Whilst we cannot predict the future, we are mindful of the fact that any future lockdowns might entail the temporary closing of the Centre depending on government guidelines. This would also inevitably restrict our traditional fundraising activities, as indeed did the lockdowns throughout 2020 and 2021. Nevertheless, our online donations have been generally unaffected, and we are still receiving donations from individuals and organisations indicating the current impact of Covid-19 on our income and our expenditure finances is therefore not of immediate concern - please see accounts indicating current income and expenditure. Our reserves are unlikely to be affected unless complete prolonged shutdown inhibits donations altogether, and at present there is no sign of this happening.

#### **Director's Report**

First and foremost, and it is not nearly enough, but a genuine and heartfelt 'thank you' to all those who have helped keep the branch going in any way possible throughout this challenging and exceptional year. It's been such a difficult time for all us, not only personally but also as a branch. It is something to be truly proud of.

#### **Rota matters:**

The most immediate effect of the last 12 months, and its lockdowns was the loss of about a third of our active volunteers whose age and/or underlying health issues meant that they had to effectively put themselves on leave. Nevertheless, there was an amazing response from the remaining volunteers who all helped greatly. It is entirely worth noting that both stepping back from listening shifts and continuing with listening shifts are both incredibly helpful in keeping the branch open and callers being supported. The rota has continued to be very well-filled as it has evolved to include shift gaps, priority shifts, and mentoring shifts.

#### **Volunteer support:**

Volunteer support has offered invaluable aid both from a Samaritan and personal stance. Those that have filled this role have ensured that contact is made with those in need. It is key to feel safe and secure in our own lives, in order to be able to fully support callers in need. Volunteer support has been particularly necessary as volunteers who have wished to return to listening shifts as lockdown has eased, and individually requested support has been delivered. Further to this is the detailed work required to ensure that each and every volunteer has an up-to-date DBS check. This is a necessary task and those that have undertaken this work have enabled volunteers to continue supporting callers.

**Training:** Our training team have continued to thoroughly and diligently prepare and guide trainees to become listening volunteers. Throughout the last 12 months this has been carried out entirely online. Training, including both The Core Development Skills, and Embedding programmes, itself is a challenging task, and to successfully add a technical dimension to this, shows the dedication of the Training team. Not only have the Training team spearheaded this change of process, but there has also been a great deal of support from other volunteers who have shown up to training sessions to offer thoughts, share experiences, and carry out skills practice.

The work of the mentors has also been greatly appreciated, and with the introduction of a Lead Mentor, Canterbury will be looking to see how the mentoring process can be as supportive as it can be to both Mentors and Mentees over the coming year.

**Recruitment:** Recruitment for new volunteers has continued throughout the pandemic, although it has all been carried out online. I am thankful to those that have aided this process especially as the role has developed with Samaritan Central Office's There for Everyone programme streamlining the recruitment stages. The drive for new volunteers continues, but they must be the right calibre and be suitable to offer any, and all support possible to callers. Over the next year Canterbury Branch will continue to put in steps to the recruitment process, such as having a larger interview panel, to ensure that the most reflective, empathetic, and focussed potential volunteers are invited on to the training programme.

**Caller Support:** Caller Support has been invaluable to offering much needed help to those requiring plans, and call backs. The work carried out here brings the branch into closer contact with callers, this has become particularly vital over the last year with all the difficulties that Covid-19 has meant, as well as the already difficult issues that our callers have endured. With the dissolving of this position towards the end of the summer, Canterbury branch are looking very soon to find a way where some of the key pieces of work of Caller Support can still be implemented into our branch.

## **CANTERBURY AND DISTRICT SAMARITANS CIO**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31ST MARCH 2022**

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**Prisons:** The Prison Listening Scheme and support offered in this area throughout the last 12 months has been something to behold. Throughout this extremely difficult time for prisoners, including at points having to be in their cells for all 24-hour of the day, and having family visits cancelled, responsibilities here have been very challenging to bear. Those working as part of the Prisons arm of Canterbury branch know that it is a full-time position, and these volunteers also do further work the work as well. Being invited to an award-giving ceremony in August 2021, where those prisoners who have passed their Listener Training could receive their certificate, it was made entirely clear just how much these listeners admired and respected Canterbury's Prisons Team.

#### **The Past and the Future**

The last year has been an extremely challenging one. It is unique in every aspect and I am truly grateful for the support, advice, thoughts, and time of everyone associated with the Canterbury branch. I know that all have done all they could. As a branch we have continued on through anxious times, putting others first. Over the following 12 months, although uncertainty continues, I would hope to see the Outreach work continue to regrow, and for online chat to become a staple support for callers wishing to reach out through messages. In an ideal world I know we would all love to have the branch be at a point where we could cross paths more freely and gain support from seeing more of each other face-to-face. To look back and to think about what has been achieved is truly humbling. This is a very strong foundation in which to move forward into the remainder of 2022 and the start of 2023, whatever that may bring.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

Canterbury and District Samaritans CIO is a Charitable Incorporated Organisation governed by its constitution and is a registered charity, number 1166874. This Charity was registered on 1st October 2016 as an affiliate branch of Samaritans Central Charity (registered charity no. 219432), having previously operated as an unincorporated branch of the Central Charity.

The Charity is run by individual Samaritans (also known as Volunteers) who are the Charity's members. Through its members, the Charity provides telephone, e-mail, SMS, and face to face support services to individuals (Callers and Visitors) who are experiencing many forms of distress.

Samaritans are recruited from suitable persons from the community who undergo careful selection and training within guidelines provided by the Samaritans' Central Charity (which provides guidance and support to all Samaritan local Centres). Canterbury and District Samaritans has no paid employees; all functions of the Branch are carried out by Volunteers.

**CANTERBURY AND DISTRICT SAMARITANS CIO**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST MARCH 2022**

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**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Office**

32 Northgate  
Canterbury  
Kent CT1 1BL

**Registered Charity Number**

1166874

Philip Coles	Trustee and Director(apptd Sept 2020)
Shannon Baker	Treasurer & Trustee (apptd Sept 2021)
Arabella Nairne	Secretary & Trustee (apptd Feb 2022)
Sanjidah Islam	Trustee (apptd Sept 2021)
Elinor Lockyer	Trustee
Laurence Taylor	Trustee (resigned Sept 2021)
Maggie Gabbe	Trustee (apptd Sept 2020)
Mary Hart	Trustee (apptd Sept 2020)
Frank Rossi	Trustee (apptd Sept 2020)
Mike Wimhurst	Trustee (apptd Sept 2020)
Sue Riddell	Trustee (apptd Sept 2020)
Andrea Webb	Secretary & Trustee (resigned 2021)
Richard Manuel	Treasurer & Trustee (resigned 2021)

**Registered Office**

32 Northgate  
Canterbury  
Kent CT1 1BL

**Bankers**

Lloyds Bank  
49 High Street  
Canterbury  
Kent CT1 2 SE

**Independent Examiner**

Paul Flood FCA  
Spain Brothers & Co  
Westgate House  
87 St Dunstan's Street  
Canterbury  
Kent CT2 8AE

**CANTERBURY AND DISTRICT SAMARITANS CIO**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST MARCH 2022**

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

.....  
P Coles - Trustee



**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
CANTERBURY AND DISTRICT SAMARITANS CIO**

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**Independent examiner's report to the trustees of Canterbury and District Samaritans CIO**

I report to the charity trustees on my examination of the accounts of Canterbury and District Samaritans CIO (the Trust) for the year ended 31st March 2022.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Paul Flood        BFP FCA  
Spain Brothers & Co  
Chartered Accountants  
Westgate House  
87 St Dunstons Street  
Canterbury  
Kent  
CT2 8AE

Date: .....

**CANTERBURY AND DISTRICT SAMARITANS CIO**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31ST MARCH 2022**

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	<b>4,156</b>	-	<b>4,156</b>	13,492
<b>Charitable activities</b>					
Prisons outreach		<b>4,070</b>	-	<b>4,070</b>	4,896
Other grants received from Central Charity		<b>2,623</b>	-	<b>2,623</b>	2,025
Other trading activities	3	<b>931</b>	-	<b>931</b>	978
Investment income	4	<b>9,401</b>	-	<b>9,401</b>	9,465
<b>Total</b>		<b>21,181</b>	-	<b>21,181</b>	30,856
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Direct charitable expenditure		<b>13,794</b>	-	<b>13,794</b>	6,724
Support costs		<b>7,878</b>	-	<b>7,878</b>	9,239
Administration		<b>2,969</b>	-	<b>2,969</b>	5,316
Governance costs		<b>574</b>	-	<b>574</b>	454
<b>Total</b>		<b>25,215</b>	-	<b>25,215</b>	21,733
<b>NET INCOME/(EXPENDITURE)</b>		<b>(4,034)</b>	-	<b>(4,034)</b>	9,123
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>456,075</b>	-	<b>456,075</b>	446,952
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>452,041</b>	-	<b>452,041</b>	456,075

The notes form part of these financial statements

**CANTERBURY AND DISTRICT SAMARITANS CIO**

**BALANCE SHEET**  
**31ST MARCH 2022**

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	10	<b>229,820</b>	-	<b>229,820</b>	229,928
Investment property	11	<b>145,180</b>	-	<b>145,180</b>	145,180
		<b>375,000</b>	-	<b>375,000</b>	375,108
<b>CURRENT ASSETS</b>					
Debtors	12	<b>4,332</b>	-	<b>4,332</b>	5,187
Cash at bank	13	<b>73,674</b>	-	<b>73,674</b>	76,874
		<b>78,006</b>	-	<b>78,006</b>	82,061
<b>CREDITORS</b>					
Amounts falling due within one year	14	<b>(965)</b>	-	<b>(965)</b>	(1,094)
<b>NET CURRENT ASSETS</b>		<b>77,041</b>	-	<b>77,041</b>	80,967
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>452,041</b>	-	<b>452,041</b>	456,075
<b>NET ASSETS</b>		<b>452,041</b>	-	<b>452,041</b>	456,075
<b>FUNDS</b>	15				
Unrestricted funds				<b>452,041</b>	456,075
<b>TOTAL FUNDS</b>				<b>452,041</b>	456,075

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

.....  
S Baker - Trustee

.....  
P Coles - Trustee

The notes form part of these financial statements

## CANTERBURY AND DISTRICT SAMARITANS CIO

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022

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#### **1. ACCOUNTING POLICIES**

##### **Basis of preparing the financial statements**

##### **General information and basis of preparation**

Canterbury and District Samaritans is a Charitable Incorporated Organisation (CIO), registered at the Charity Commission in England and Wales. The principal address is shown in the Report of the Trustees of these financial statements.

The objects of the CIO are:

to enable persons in Canterbury and the surrounding area as well as elsewhere who are experiencing feelings of distress or despair, including those who may be at risk of suicide, to receive confidential emotional support at any time of the day or night in order to improve their emotional health and to reduce the incidence of suicide;

to promote a better understanding in society of suicide, suicidal behaviour and the value of expressing feelings which may otherwise lead to suicide or impaired emotional health;

and to collaborate with and support Samaritans Central Charity and its affiliated branches in fulfilling these objects.

Canterbury and District Samaritans CIO constitutes a public benefit entity as defined by FRS 102.

The charity constitutes a public benefit entity as defined by FRS 102. 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and UK Generally Accepted Accounting Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has evolved following the 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) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

**CANTERBURY AND DISTRICT SAMARITANS CIO**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST MARCH 2022**

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**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 2022**

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**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**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Donations (individuals)	<b>1,780</b>	3,010
Donations (organisations)	<b>2,376</b>	10,482
	<hr/>	<hr/>
	<b>4,156</b>	13,492
	<hr/> <hr/>	<hr/> <hr/>

**3. OTHER TRADING ACTIVITIES**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Fundraising events	<b>931</b>	978
	<hr/>	<hr/>

**4. INVESTMENT INCOME**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Rents received	<b>9,360</b>	9,360
Bank interest receivable	<b>41</b>	105
	<hr/>	<hr/>
	<b>9,401</b>	9,465
	<hr/> <hr/>	<hr/> <hr/>

**CANTERBURY AND DISTRICT SAMARITANS CIO**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST MARCH 2022**

**5. SUPPORT COSTS**

	Establishment expenses £	Other £	Governance costs £	Totals £
Support costs	7,878	-	-	7,878
Administration	-	2,969	-	2,969
Governance costs	-	-	574	574
	<u>7,878</u>	<u>2,969</u>	<u>574</u>	<u>11,421</u>

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

	Support costs £	Administration £	Governance costs £	2022 Total activities £	2021 Total activities £
Rates and water	325	-	-	325	384
Insurance	1,101	-	-	1,101	1,030
Utilities	1,582	-	-	1,582	1,256
Telephone & broadband	1,390	-	-	1,390	1,496
Catering	1,441	-	-	1,441	942
Household expenses	1,571	-	-	1,571	1,512
Repairs and maintenance	360	-	-	360	2,296
Depreciation of tangible and heritage assets	108	-	-	108	323
Accountancy	-	565	-	565	645
Computer maintenance & support	-	906	-	906	2,800
Photocopying	-	213	-	213	198
Printing, postage and stationery	-	128	-	128	37
Sundries	-	146	-	146	625
Agency fees	-	1,011	-	1,011	1,011
Independent examiners remuneration	-	-	574	574	454
	<u>7,878</u>	<u>2,969</u>	<u>574</u>	<u>11,421</u>	<u>15,009</u>

**6. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st March 2022 nor for the year ended 31st March 2021.

**CANTERBURY AND DISTRICT SAMARITANS CIO**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST MARCH 2022**

**6. TRUSTEES' REMUNERATION AND BENEFITS - continued**

**Trustees' expenses**

During the year, 1 trustees (2021 4) were reimbursed for travel and other expenses totalling £422 (2021 £510). 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 £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	13,492	-	13,492
<b>Charitable activities</b>			
Prisons outreach	4,896	-	4,896
Other grants received from Central Charity	2,025	-	2,025
Other trading activities	978	-	978
Investment income	9,465	-	9,465
<b>Total</b>	<b>30,856</b>	<b>-</b>	<b>30,856</b>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Direct charitable expenditure	6,724	-	6,724
Support costs	9,239	-	9,239
Administration	5,316	-	5,316
Governance costs	454	-	454
<b>Total</b>	<b>21,733</b>	<b>-</b>	<b>21,733</b>
<b>NET INCOME</b>	<b>9,123</b>	<b>-</b>	<b>9,123</b>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	<b>446,952</b>	<b>-</b>	<b>446,952</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>456,075</b>	<b>-</b>	<b>456,075</b>



**CANTERBURY AND DISTRICT SAMARITANS CIO**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST MARCH 2022**

**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 £400 (2021 - £378) and accountancy services of £565 (2021 - £538).

**10. TANGIBLE FIXED ASSETS**

	Freehold property £	Computer equipment £	Totals £
<b>COST</b>			
At 1st April 2021 and 31st March 2022	<b>229,820</b>	<b>1,293</b>	<b>231,113</b>
<b>DEPRECIATION</b>			
At 1st April 2021	-	<b>1,185</b>	<b>1,185</b>
Charge for year	-	<b>108</b>	<b>108</b>
At 31st March 2022	-	<b>1,293</b>	<b>1,293</b>
<b>NET BOOK VALUE</b>			
At 31st March 2022	<b>229,820</b>	-	<b>229,820</b>
At 31st March 2021	229,820	108	229,928

**11. INVESTMENT PROPERTY**

	£
<b>FAIR VALUE</b>	
At 1st April 2021 and 31st March 2022	<b>145,180</b>
<b>NET BOOK VALUE</b>	
At 31st March 2022	<b>145,180</b>
At 31st March 2021	145,180

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 2022**

**12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2022</b>	2021
	<b>£</b>	£
Interest receivable on Virgin		
Money deposit	<b>11</b>	16
GiftAid reclaim	<b>251</b>	274
NOMS claim October 21-March 22	<b>4,070</b>	4,897
	<b>4,332</b>	5,187

**13. CASH AT BANK**

	<b>2022</b>	2021
	Total	Total
	funds	funds
	<b>£</b>	£
Lloyds Bank current account	<b>5,072</b>	2,748
Barclays Bank current account	<b>2,683</b>	774
Lloyds Bank deposit account	<b>33,941</b>	41,416
Virgin Money deposit account	<b>31,978</b>	31,936
	<b>73,674</b>	76,874

**14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2022</b>	2021
	<b>£</b>	£
Trade creditors	-	(5)
Other creditors	<b>965</b>	1,099
	<b>965</b>	1,094

**15. MOVEMENT IN FUNDS**

	At 1.4.21	Net	At
	£	movement	31.3.22
		in funds	£
		£	
<b>Unrestricted funds</b>			
General fund	<b>456,075</b>	<b>(4,034)</b>	<b>452,041</b>
	<b>456,075</b>	<b>(4,034)</b>	<b>452,041</b>
<b>TOTAL FUNDS</b>	<b>456,075</b>	<b>(4,034)</b>	<b>452,041</b>

**CANTERBURY AND DISTRICT SAMARITANS CIO**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST MARCH 2022**

**15. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	21,181	(25,215)	(4,034)
<b>TOTAL FUNDS</b>	<u>21,181</u>	<u>(25,215)</u>	<u>(4,034)</u>

**Comparatives for movement in funds**

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	446,952	9,123	456,075
<b>TOTAL FUNDS</b>	<u>446,952</u>	<u>9,123</u>	<u>456,075</u>

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

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

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

	At 1.4.20 £	Net movement in funds £	At 31.3.22 £
<b>Unrestricted funds</b>			
General fund	446,952	5,089	452,041
<b>TOTAL FUNDS</b>	<u>446,952</u>	<u>5,089</u>	<u>452,041</u>

**CANTERBURY AND DISTRICT SAMARITANS CIO**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST MARCH 2022**

**15. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	52,037	(46,948)	5,089
<b>TOTAL FUNDS</b>	<u>52,037</u>	<u>(46,948)</u>	<u>5,089</u>

**16. RELATED PARTY DISCLOSURES**

During the year, the Charity received grants from Samaritans headquarters totalling £6,693 (2021 £6,921) and paid a levy of £4,053 (2021 £3,402).

The Charity paid £nil (2021 £296) to Wendy Phipps for cleaning services.

**17. POST BALANCE SHEET EVENTS AND GOING CONCERN**

For the financial year ended 31 March 2022, whilst the Coronavirus outbreak and the related impacts are considered adjusting events, there has been no impact on the recognition and measurement of assets and liabilities.

The trustees are taking all possible steps to alleviate the impact on the charity's operations as far as possible. However, due to the uncertainty of the outcome of the current events, the trustees cannot reasonably estimate the impact these events will have on the Charity's financial position, results of operations or cash flows in the future.

However the charity expects to have adequate resources available to meet its obligations for at least the next twelve months and therefore the trustees consider it appropriate to prepare the financial statements on the going concern basis.

**CANTERBURY AND DISTRICT SAMARITANS CIO**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31ST MARCH 2022**

	2022 £	2021 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	<b>4,156</b>	13,492
<b>Other trading activities</b>		
Fundraising events	<b>931</b>	978
<b>Investment income</b>		
Rents received	<b>9,360</b>	9,360
Bank interest receivable	<b>41</b>	105
	<b>9,401</b>	9,465
<b>Charitable activities</b>		
Other grants received from Central Charity	<b>2,623</b>	2,025
Prisons outreach	<b>4,070</b>	4,896
	<b>6,693</b>	6,921
<b>Total incoming resources</b>	<b>21,181</b>	30,856
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Levy to Samaritans Headquarter	<b>4,053</b>	3,402
Prison outreach	<b>5,743</b>	304
Samaritans Volunteers expenses	<b>3,413</b>	2,570
Training and meetings	<b>585</b>	160
Fund raising expenses	<b>-</b>	288
	<b>13,794</b>	6,724
<b>Support costs</b>		
<b>Establishment expenses</b>		
Rates and water	<b>325</b>	384
Insurance	<b>1,101</b>	1,030
Utilities	<b>1,582</b>	1,256
Telephone & broadband	<b>1,390</b>	1,496
Catering	<b>1,441</b>	942
Household expenses	<b>1,571</b>	1,512
Repairs and maintenance	<b>360</b>	2,296
Depreciation of tangible and heritage assets	<b>108</b>	323
	<b>7,878</b>	9,239

This page does not form part of the statutory financial statements

**CANTERBURY AND DISTRICT SAMARITANS CIO**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31ST MARCH 2022**

	2022 £	2021 £
<b>Establishment expenses</b>		
<b>Other</b>		
Accountancy	565	645
Computer maintenance & support	906	2,800
Photocopying	213	198
Printing, postage and stationery	128	37
Sundries	146	625
Agency fees	1,011	1,011
	<u>2,969</u>	<u>5,316</u>
 <b>Governance costs</b>		
Independent examiners remuneration	574	454
	<u>574</u>	<u>454</u>
Total resources expended	<u>25,215</u>	<u>21,733</u>
<b>Net (expenditure)/income</b>	<u>(4,034)</u>	<u>9,123</u>

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